

*Forward thinking*  
Straight talking

# *Furlough – The Legal Implications*

IOSH Webinar

Wednesday 22 April 2020

3pm

# We are...



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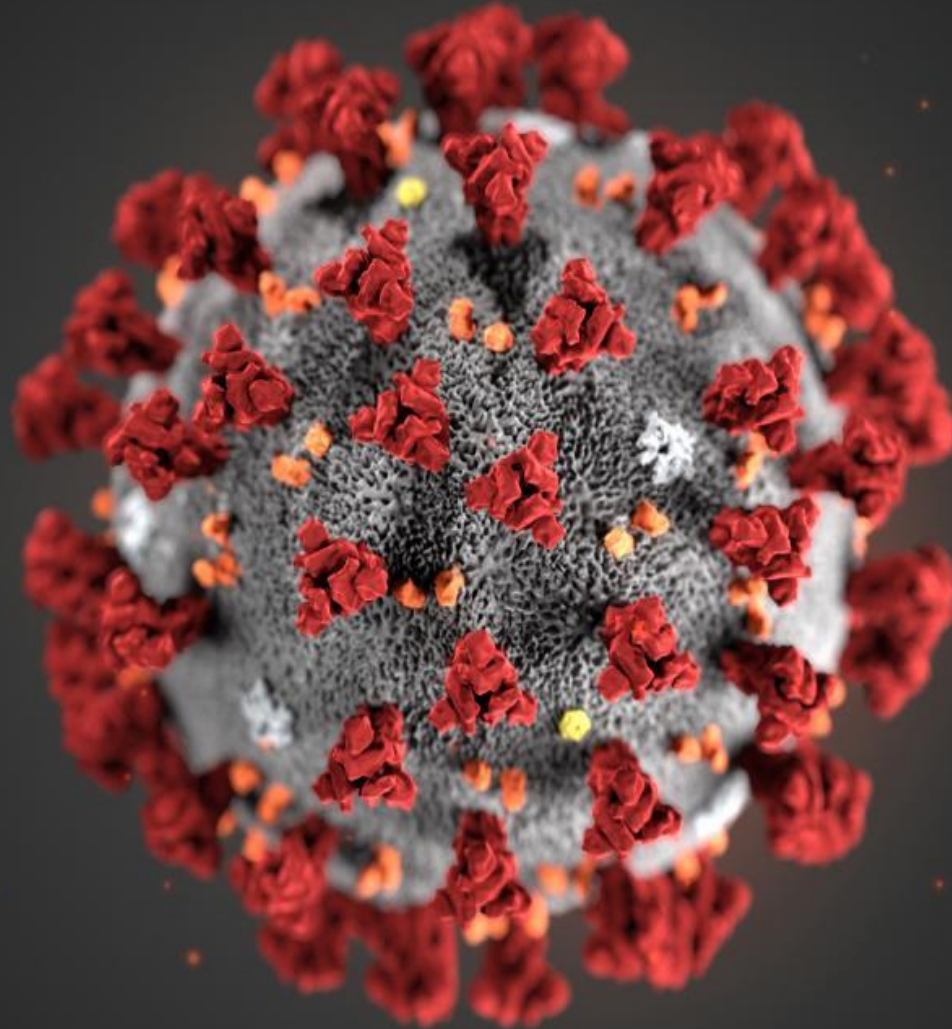
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# Furlough

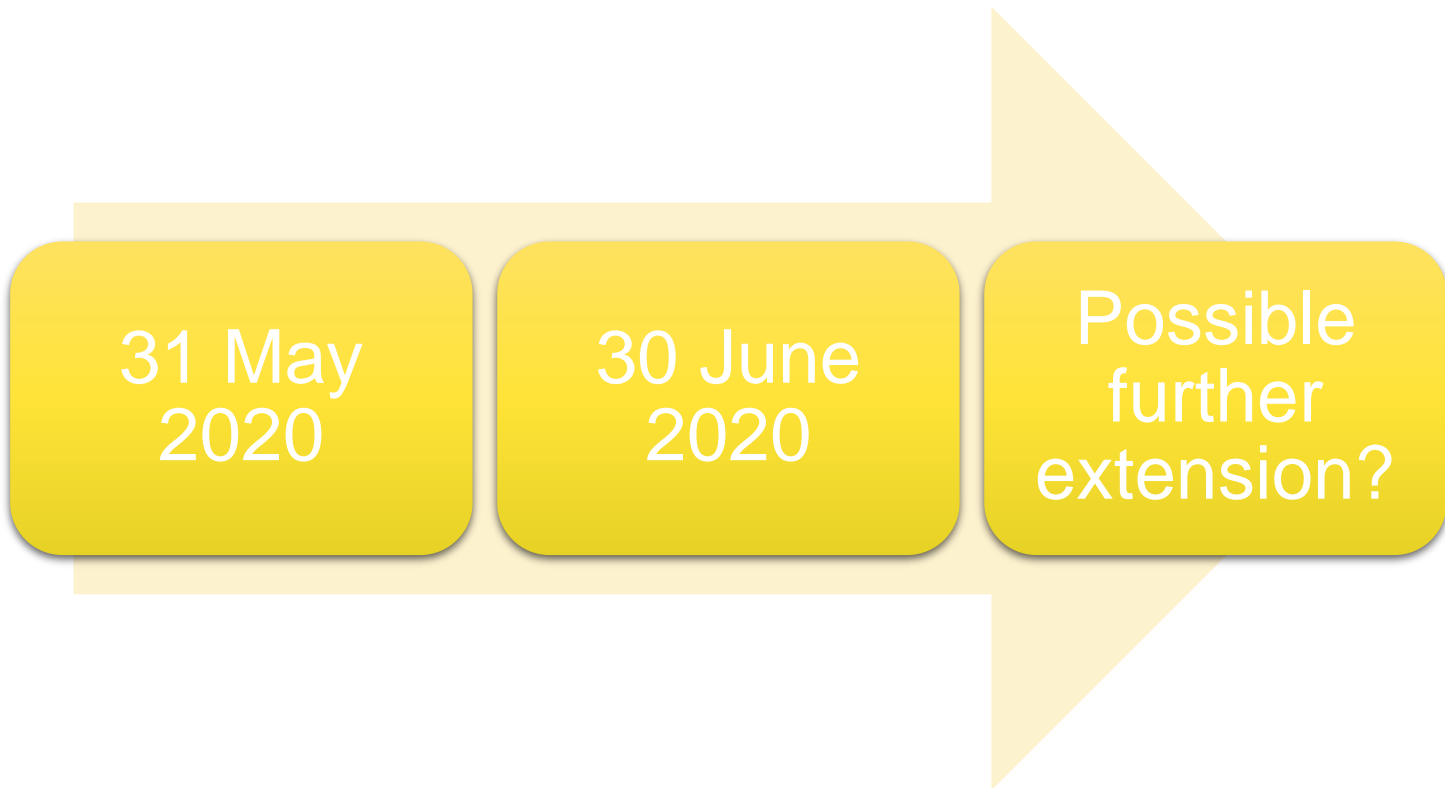


# Furlough – Top 10

**1.**

*The scheme was initially open for 3 months, but has been extended until 30 June 2020.*

*The Government may extend this further.*



# Furlough – Top 10

## 2.

### Key dates:

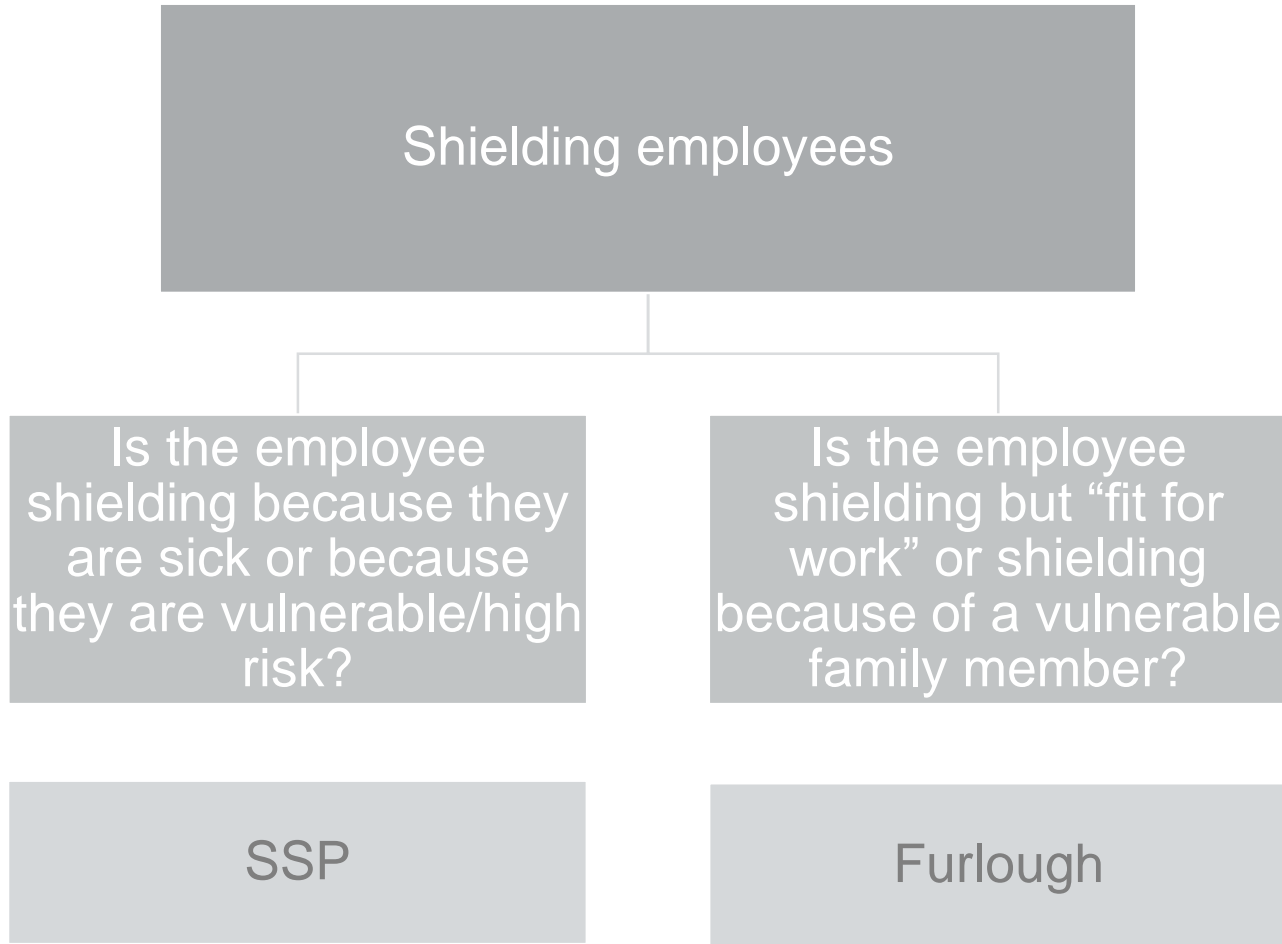
- 28 February 2020
- 19 March 2020

Employees can only be furloughed if they were on pay roll **and** HMRC had received the RTI submission confirming they were on pay roll as at the relevant “key date”.

Anyone who was on pay roll and left employment after 28 February and prior to 19 March can be re-employed and furloughed.

# Furlough – Top 10

## 3.



**4.**

**The minimum  
furlough period  
is 3 weeks.**

# 5.

Employers must confirm furlough payments in writing to the employees and keep a record of this communication for 5 years.



# Furlough – Top 10

6.

*The Government will contribute 80% of gross wage costs up to a maximum of £2,500 per employee.*



*This does not include discretionary payments and non-cash benefits.*

## 7.

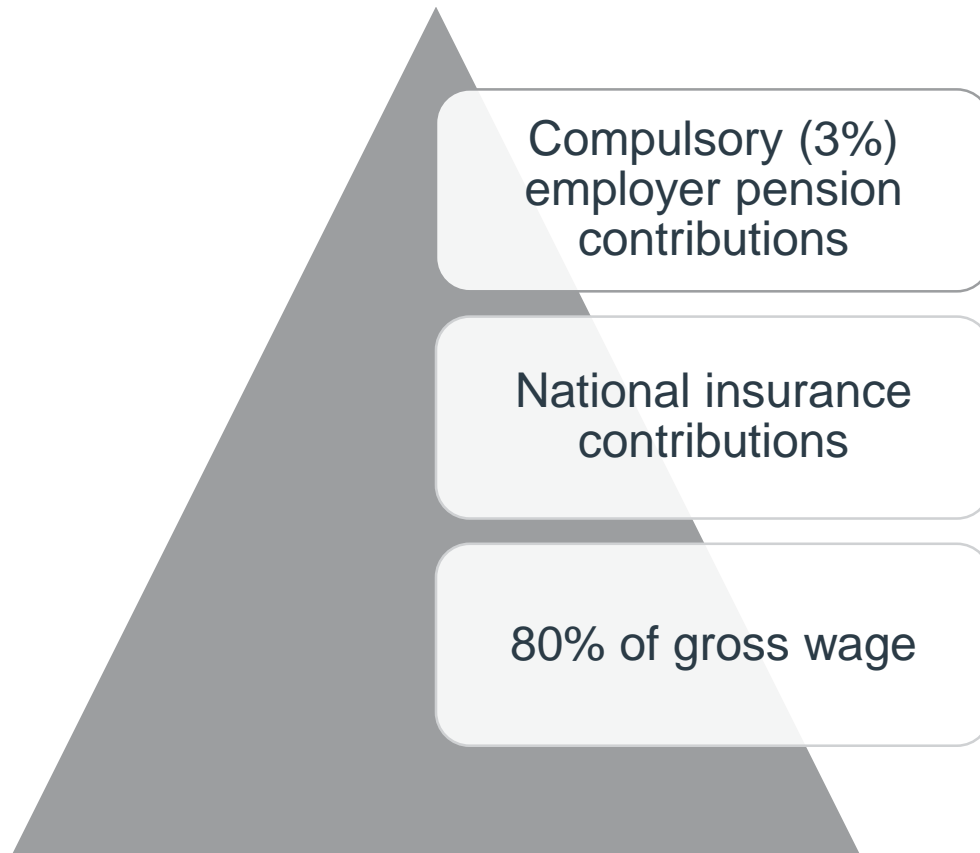
The highest salary for which the Government contribution will cover the full 80% is £37,500.

Unless employees agree to accept only the Government contribution while furloughed, employers should top it up to the employee's normal regular salary.

# Furlough – Top 10

8.

*The Government will also cover NI and pension contributions on top of the gross wage.*



## 9.

An employee can take holiday whilst on furlough.

Employees can request and take their holiday. An employer may also require employees to take holidays.

Pay should be at 100% for any days taken as holiday.

# 10.

As of Monday morning,  
the portal is up and  
running.

Employers had made  
67,000 job claims in the  
first 30 minutes.

# Questions...?



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