









The CJRS (furlough scheme) is changing – The key dates at a glance (v.1: 2 June 2020)

	10 th June 2020	The last date employers can furlough an employee for the first time. The furlough leave period must last at least 3 weeks. (NB this does not apply to employees returning from statutory family leave who can still be furloughed after this date provided you have previously furloughed other employees)
	12 th June 2020	The Government will publish more details about so called ‘flexible furlough’ scheme.
	30 th June 2020	Furlough scheme closes to new entrants.
	1 st July 2020	<p>‘Flexible furlough’ comes into force. What we know now:</p> <ul style="list-style-type: none"> • Employers can agree any working arrangement with a previously-furloughed employee • Employers will need to report and claim for a minimum period of a week • The maximum number of employees an employer can claim for in any claim period after this date cannot exceed the number they have claimed for in any previous claim.
	1 st August 2020	<p>Tapering of the furlough grant begins. The scheme provides employees will continue to receive 80% of their wages, but:</p> <ul style="list-style-type: none"> • Employers will begin to pay Employer’s National Insurance Contributions (NIC) and Pension Contributions for Furloughed employees.
	1 st September 2020	Tapering continues: Employees will continue to receive 80% of their wages. Employers will contribute 10% (plus Employer’s NIC and pension contributions). The Government grant will cover 70% of the employees’ wages.
	1 st October 2020	Tapering continues: Employees will continue to receive 80% of their wages. Employers will contribute 20% (plus Employer’s NIC and pension contributions). The Government grant will cover 60% of the employees’ wages.
	31 st October 2020	The furlough scheme ends.