

## **Coronavirus and Supporting Jobs – important information for parishes with employees**

The Coronavirus Job Retention Scheme for furloughing employees ends on 31 October 2020. The following support will be available from the Government;

### **Job Retention Bonus**

The Job Retention Bonus is available to employers in respect of each employee who (a) has been on furlough at some point; and (b) remains employed, and not under notice, on 31 January 2021. Government guidance is available [here](#).

HMRC will make a payment of £1,000 to the employer for each eligible employee. This is a bonus to the employer, and the employer does not have to pass it over to the employee.

To receive the bonus, the employer must have paid a salary of at least £1,560 to the employee between 6 November 2020 and 5 February 2021.

A claim for the bonus needs to be presented in a 6-week window between 15 February and 31 March 2021.

### **Job Support Scheme**

The [job support scheme](#), the successor to the job retention scheme, starts on 1 November. Under this new scheme, the government will top up the wages of employees on reduced hours.

To be eligible under the JSS (open), employees need to be working a minimum of 20% of their usual hours, for which the employer will pay them as normal. Alongside this, the employee will receive 66.67% of their normal pay for the hours not worked - this will be made up of contributions from the employer and from the government. The employer will pay 5% of reference salary for the hours not worked, up to a maximum of £125 per month, with the discretion to pay more than this if they wish. The government will pay the remainder of 61.67%, of reference salary for the hours not worked, up to a maximum of £1,541.75 per month. This will ensure employees continue to receive at least 73% of their normal wages. Tax, NI and pension contributions remain the responsibility of the employer which is paid on the full amount that the employee receives (including from the scheme).

Further guidance and advice is expected from the Government very shortly.

29 October 2020