

Furlough is ending

The Coronavirus Job Retention Scheme (CJRS) will close on 30 September 2021.

For September, employers can claim 60% of furloughed employees' usual wages for the hours not worked, up to a maximum of £1,875 per month per employee.

Employers are required to contribute an additional 20% from their own funds so furloughed employees receive at least 80% of their usual wages in total, for the hours not worked (up to a cap of £2,500 a month).



What employers need to do –

- work out how much they can claim, and the contribution they need to make to reach 80% of usual wages
- keep records supporting the grants they claim
- make sure they continue paying CJRS-related employee tax and National Insurance contributions and contact HMRC if they are struggling to pay
- prepare for the scheme closing on 30 September

What should employers do when the scheme closes?

Employers will need to:

- bring their employees back to work on their agreed terms and conditions
- agree any changes to employees' terms and conditions with them, or
- consider ending their employment

When making decisions about how and when to end furlough arrangements, equality and discrimination laws will apply in the usual way. **We would strongly recommend employers seek professional legal advice on this to ensure they meet with their obligations.**

When is the last claim for CJRS?

The last day that employers will be able to claim for is 30 September. **Final claims for September must be submitted by Thursday 14 October.**

Can employers claim CJRS for employees on notice periods?

Employers cannot claim CJRS grants for any days an employee is serving a contractual or statutory notice period, including notice of retirement, resignation or redundancy.

If you need further information regarding this scheme, please email info@thomsoncooper.com.

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