**CORONAVIRUS JOB RETENTION SCHEME – FLEXIBLE FURLOUGH SCHEME**

**PLANNING CHECKLIST**

|  |  |  |
| --- | --- | --- |
| MONTH | ACTIVITY | COMPLETED? |
| June | **10 June:** Last date for new employees to start their first period of 3-week furlough. | DATE PASSED |
| **12 June:** Updated guidance due to be published by HMRC. |  |
| **16 June:** Last date to commence 45-day consultation period to effect redundancies as at 31 July. |  |
| **Throughout June:** Start to think about how you can use the Flexible Furlough Scheme from 1 July. |  |
| **Throughout June:** Look forward to August and calculate how much the Employer’s National Insurance and Minimum Automatic Pension Contribution will cost you. Is this affordable? |  |
| **Throughout June**: Will you need to make changes to your organisational structure? Will this include any redundancies? When will you need to commence consultation? |  |
| **Throughout June:** Create a system to track which days employees are:   1. working and, 2. furloughed ready for 1 July. |  |
| **Throughout June:** Create system for the business to determine working/furlough arrangements on a weekly basis. |  |
| **Throughout June:** Create template letter to confirm working and furlough days – this will be sent to employees in line with time frame the business are using to determine how and when they need employees to work. For example; if the business is working one week ahead then the letter will be issued each week. |  |
| **Throughout June:** Issue first flexible furlough agreement ready for 1 July. |  |
| **Throughout June:** Prepare a record retention system to ensure all communications by employee are saved (in line with GDPR), plan to keep this for five years in line with the original furlough agreement. |  |
| July | **1 July:** Last date to commence 30-day consultation period to effect redundancies as at 31 July. |  |
| **31 July:** Last date to file claims for furlough up to 30 June. |  |
| **Throughout July:** Prepare claims based on a week’s work collect data to show employees usual working hours |  |
| August | **1 August:** Remember that employer can no longer claim for Employer’s National Insurance contribution and minimum automatic enrolment pension. |  |
| September | **1 September:** Remember that furlough contribution rate changes. Employees still receive 80% of their normal wage (capped at £2,500) but the Government will contribute a maximum of £2,187.50 and the employer contributes a maximum of £312.50. Employer can no longer claim for Employer’s National Insurance contribution and minimum automatic enrolment pension. |  |
| **Throughout September:** Start thinking about what happens at the end of the scheme – will you need to make redundancies? |  |
|  | **16 September:** Last date to start 45-day consultation period to effect redundancies as at 31 October. |  |
| October | **1 October:** Remember that furlough contribution rate changes. Employees still receive 80% of their normal wage (capped at £2,500) but the Government will contribute a maximum of £1,875 and the employer contributes a maximum of £625. Employer can no longer claim for Employer’s National Insurance contribution and minimum automatic enrolment pension. |  |
| **1 October:** Last date to commence 30-day consultation period to effect redundancies as at 31 October. |  |