

Furlough for Childcare, CEV or Caring Responsibilities

Key Information for Employers

Did you know?

- You can furlough staff who may have childcare issues arising from COVID (e.g. school closures) and staff who are Clinically Extremely Vulnerable to COVID-19. The [government guidance](#) provides that if your employee is eligible for the grant they can be furloughed, if they are unable to work because they are [clinically extremely vulnerable](#), .. or are unable to work (including from home) .. because they have caring responsibilities resulting from coronavirus (COVID-19), including employees that need to look after children because of school or childcare facilities closing or caring for a vulnerable individual in their household.

Eligibility and Flexibility

- Employers can claim 80% of eligible employees' salaries, up to £2,500 per month. Employers will still have to pay National Insurance and pension contributions for their employees.
- Employers can claim under the scheme even if they have never used Coronavirus Job Retention Scheme (CJRS) before or have not furloughed the employee before.
- There is no limit on the number of employees who can be furloughed.
- Employees must have been on the PAYE payroll on 30 October 2020. That means that a Real Time Information (RTI) submission notifying payment for that employee to HMRC must have been made between 20 March 2020 and 30 October 2020.
- Flexible furlough is still an option, meaning employees can work part-time and receive a furlough grant for their unworked hours.
- Claims for any calendar month must be submitted by day 14 of the following month.
- Gov contribution will be maintained until the scheme closes in April 2021.

Take Action

Employers will need employees' agreement to either extend furlough or put new employees on furlough.

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