

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;

1. if they are unable to work because they are [clinically extremely vulnerable](#); or
2. if they are unable to work (including from home) because they have caring responsibilities resulting from coronavirus, 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 up to 80% of eligible employees' salaries, up to a maximum of £2,500 per month until the end of September 2021. However, in July they will be expected to contribute 10% and in August and September they will be expected to contribute 20%. 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 before or have not furloughed the employee before. There is no limit on the number of employees who can be furloughed.
- For periods ending on or before 30 April 2021 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.
- For periods on or after 1 May 2021 employees must have been on the PAYE payroll on 2 March 2021. 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 2 March 2021).
- 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.
- Government contribution will be maintained until the scheme closes in September 2021.



Take Action

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

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