Questions Log   C:\Users\halek\Desktop\HMRC QuestionsLog 2020_04_03 11_20.rtf

Audience Question:
Q: Can you clarify how frequently claims can be submitted, is it that claims should be at least 3 weeks apart?
A: HMRC are working night and day to get the scheme up and running. We are aiming to have the scheme up and running by the end of April
We will set out more details as quickly as possible, including how to claim and what information employers will need to provide

Audience Question:
Q: We have a staff of 33, 28 of them have been furloughed since last week but 5 are finishing essential work.   When this work is finished can they be furloughed at a later date?
A: HMRC will provide further details in due course to employers on how and when to claim. The government will work urgently with employers over the coming months to set up a repayment mechanism for employers as soon as possible.
HMRC will provide further details in due course to employers on how and when to claim. The government will work urgently with employers over the coming months to set up a repayment mechanism for employers as soon as possible.

Audience Question:
Q: Good Morning - Can you furlough the Director and keep on two employees but the director continues to pay salaries, supplier etc and deal with accounts issue>
A: Furlough is temporary leave
For the purposes of this scheme, and employee is furloughed if they are retained by their employer on payroll, not expected to perform any duties, and the employer pays them at least 80% of their wages up to a cap of £2,500 per month

Audience Question:
Q: if we only pay staff 80% of their basic pay do the usual minimum wage rules still apply
A: Individuals are only entitled to the National Living Wage (NLW)/National Minimum Wage (NMW) for the hours they are working.
Therefore, furloughed workers, who are not working, must be paid the lower of 80% of their salary, or £2,500 even if, based on their usual working hours, this would be below NLW/NMW.
However, if workers are required to for example, complete online training courses whilst they are furloughed, then they must be paid at least the NLW/NMW for the time spent training, even if this is more than the 80% of their wage that will be subsidised.

Audience Question:
Q: What is the calculation for weekly cap of £2500 per month?
A: This grant is not designed to subsidise those on very high wages. We expect employees to honor the terms of contracts and they can top-up these grants
The cap of £2,500 per month is above 80% of median income

Audience Question:
Q: Q: How will the minimum wage increase impact the furloughing of staff? Should furloughed employees receive the increase when they aren't working?
A: Individuals are only entitled to the National Living Wage (NLW)/National Minimum Wage (NMW) for the hours they are working.
Therefore, furloughed workers, who are not working, must be paid the lower of 80% of their salary, or £2,500 even if, based on their usual working hours, this would be below NLW/NMW.
However, if workers are required to for example, complete online training courses whilst they are furloughed, then they must be paid at least the NLW/NMW for the time spent training, even if this is more than the 80% of their wage that will be subsidised.

Audience Question:
Q: What date can I claim the 80% pay for furloughed employees? You say it's back dated to 1st March, but our staff continued to work beyond that date until 20th March Which date is correct one to use?
A: The scheme will be back-dated to March 1 with a view to covering those who have already been made redundant due to the Coronavirus outbreak
We are working closely with BEIS to provide full guidance to employers as quickly as possible
Anyone who has already been made redundant should contact their employer

Audience Question:
Q: is the cap of £2500 gross wages
A: This grant is not designed to subsidise those on very high wages. We expect employees to honor the terms of contracts and they can top-up these grants
The cap of £2,500 per month is above 80% of median income

Audience Question:
Q: Hi, can you please tell me if the grant for furloughed workers is taxable? Do I still have to pay NICs etc. on it?
A: Yes - individuals will pay Income Tax and National Insurance on any payments received from their employer just as they would do normally.
Employers will also continue to pay Employer NICs on wages

Audience Question:
Q: Is there an opportunity to defer PAYE payments on payroll who are not furloughed?
A: For those who are unable to pay their tax in full or on time due to Covid-19, HMRC will discuss businesses' specific circumstances to explore:
agreeing an instalment arrangement,
suspending debt collection proceedings,
cancelling penalties and interest where you have administrative difficulties contacting or paying HMRC immediately

Audience Question:
Q: Hi There I have an employee who has been furloughed. He was an apprentice floorlayer until January 2020, when he bacame fully time served. Sincce becoming fully qualified a few months ago his wages are consistently in line with the £2.5k monthly entitlement. However, if we are only able to claim an average of the previous year this will largely be based on his apprenticeship wages, which seems unfair. Can you clarify if allowances will be made in this situation? Many Thanks
A: This scheme aims to support all those employed through the PAYE system regardless of their employment contract, including those on zero-hour contracts.
Zero-hour and flexible contracts can cover a whole range of working arrangements. The self-employed will benefit from other measures announced alongside the Coronavirus Job Retention Scheme.
There are rules published in the 26 March guidance on the scheme that explain how the average salary of employees with variable earnings are calculated.

Audience Question:
Q: Can you furlough directors who receive a salary ?
A: This scheme aims to support all those employed through the PAYE system regardless of their employment contract, including those on zero-hour contracts.
Zero-hour and flexible contracts can cover a whole range of working arrangements. The self-employed will benefit from other measures announced alongside the Coronavirus Job Retention Scheme.
There are rules published in the 26 March guidance on the scheme that explain how the average salary of employees with variable earnings are calculated.

Audience Question:

Q: Would like to know which catagories shouldbe paid and those that do not?
A: This scheme aims to support all those employed through the PAYE system regardless of their employment contract, including those on zero-hour contracts.
Zero-hour and flexible contracts can cover a whole range of working arrangements. The self-employed will benefit from other measures announced alongside the Coronavirus Job Retention Scheme.
There are rules published in the 26 March guidance on the scheme that explain how the average salary of employees with variable earnings are calculated.
https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme

Audience Question:
Q: Can an employer insist that an employee uses holiday during their furloughed period?
A: https://www.acas.org.uk/coronavirus

Audience Question:
Q: Can you also confirn if companies are still obliged to make their monthly paye/nic payments as I know VAT payments are being deferred but nothing on PAYE payments
A: Yes - employees will pay Income Tax and National Insurance on any payments received from their employer just as they would do normally.
Employers will also continue to pay Employer NICs on wages
For those who are unable to pay their tax in full or on time due to Covid-19, HMRC will discuss businesses' specific circumstances to explore:
agreeing an instalment arrangement,
suspending debt collection proceedings,
cancelling penalties and interest where you have administrative difficulties contacting or paying HMRC immediately

Audience Question:
Q: In light of the COVID-19 Job Retention Scheme being backdated to March 2020, we are expecting payrolls to process some back-dated 'furloughed' pay in April, would they then need to be reported through an updated FPS for March?
A: HMRC are working night and day to get the scheme up and running. We are aiming to have the scheme up and running by the end of April
We will set out more details as quickly as possible, including how to claim and what information employers will need to provide

Audience Question:
Q: Can average pay be used as the calculation to support payment to sales executives who receive monthly commission as the majority of their pay.
A: HMRC are working night and day to get the scheme up and running. We are aiming to have the scheme up and running by the end of April
We will set out more details as quickly as possible, including how to claim and what information employers will need to provide

Audience Question:
Q: if an employee received the NHS letter saying they are vulnerable and have to self isolate for 12 weeks but the company is still open and other staff are working what wages are they entitled to
A: The purpose of the scheme is to support employers to furlough staff, and to support the public health advice to stay at home
We strongly encourage everyone to follow the public health advice.

Audience Question:
Q: My client closed hotel on 23.03.20, and staff went on to Furloung. One staff member is due to start

SMP on 16th April. Will she get paid through Furlough or should she be paid SMP?
A: As you remain an employee, your entitlements to maternity rights do not change

Audience Question:
Q: Hi,
Can you advise if we use pre or post salary sacrifice gross pay for use of "normal pay" for calculating the 80% furlough pay on?
Thank you
A: The employer can apply for 80% of the normal salary. As salary sacrifice is a contractual change to gross salary you would be applying for the post salary sacrifice as this is all the employee is actually paid

Audience Question:
Q: Can an employee who is off sick be furloughed
A: Furlough is temporary leave
For the purposes of this scheme, and employee is furloughed if they are retained by their employer on payroll, not expected to perform any duties, and the employer pays them at least 80% of their wages up to a cap of £2,500 per month

Audience Question:
Q: How is average pay calculated for variable paid staff if they have been furloughed from 1/3/20 because there are only 11 previous months in the tax year so is the 80% calculated on the 11 month average ?
A: This scheme aims to support all those employed through the PAYE system regardless of their employment contract, including those on zero-hour contracts.
Zero-hour and flexible contracts can cover a whole range of working arrangements. The self-employed will benefit from other measures announced alongside the Coronavirus Job Retention Scheme.
There are rules published in the 26 March guidance on the scheme that explain how the average salary of employees with variable earnings are calculated.
<https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme>

Audience Question:
Q: Can an employee be furloughed and then work for a sister company on zero contract hours
A: Workers will just be unable to work for their employer if they have been furloughed. Workers with multiple jobs will be able to continue working for employers that have not placed them on furlough

Audience Question:
Q: If a member of staff furloughed for a Sat job can they still take up a new job that is not on that day and continue to be furloughed?
A: Workers will just be unable to work for their employer if they have been furloughed. Workers with multiple jobs will be able to continue working for employers that have not placed them on furlough

Audience Question:
Q: We are intending furloughing employees from next week; can you please confirm if we should the current salary to base furlough pay on or do we have to use pay as at 28th February?
A: Q: How will this work for those on zero-hour/flexible contracts?
This scheme aims to support all those employed through the PAYE system regardless of their employment contract, including those on zero-hour contracts.
Zero-hour and flexible contracts can cover a whole range of working arrangements. The self-employed will benefit from other measures announced alongside the Coronavirus Job Retention Scheme.
There are rules published in the 26 March guidance on the scheme that explain how the average salary of employees with variable earnings are calculated.

Audience Question:
Q: if Employer reduces the pay to 80% of the original pay, will the HMRC repay 80% of the 80% paid or the 80% of the normal pay?
A: The grant will enable employers to pay employees up to 80% of wages up to a cap of £2,500 per month

An additional grant is available to cover the employer's National Insurance Contributions on salary up to those limits and the minimum Auto-enrolment pension contributions.

Audience Question:
Q: I have an employee on furlough wjho is a retained firefighter. Usually during a "shout" he is unpaid by us. Can he do call out for fire brigade while still claiming furlough?
A: Workers will just be unable to work for their employer if they have been furloughed
Workers with multiple jobs will be able to continue working for employers that have not placed them on furlough

Audience Question:
Q: All my staff are on 0 hour contracts, Iam an employer with 40 employees. Are they entitled to 80% furlough? What proof do I need to send
A: This scheme aims to support all those employed through the PAYE system regardless of their employment contract, including those on zero-hour contracts.
Zero-hour and flexible contracts can cover a whole range of working arrangements. The self-employed will benefit from other measures announced alongside the Coronavirus Job Retention Scheme.
There are rules published in the 26 March guidance on the scheme that explain how the average salary of employees with variable earnings are calculated.

Audience Question:
Q: If the company can afford to pay the staff can they still furlough the staff who are shielding and not coming to work?
A: Employees on sick leave or self-isolating should get Statutory Sick Pay, but can be furloughed after this.
Employees who are shielding in line with public health guidance can be placed on furlough.

Audience Question:
Q: how do you treat personnel on Maternity leave?
A: As you remain an employee, your entitlements to maternity rights do not change
https://www.acas.org.uk/coronavirus

Audience Question:
Q: All my staff are on 0 hour contracts, Iam an employer with 40 employees. Are they entitled to 80% furlough? What proof do I need to send
A: This scheme aims to support all those employed through the PAYE system regardless of their employment contract, including those on zero-hour contracts.
Zero-hour and flexible contracts can cover a whole range of working arrangements. The self-employed will benefit from other measures announced alongside the Coronavirus Job Retention Scheme. There are rules published in the 26 March guidance on the scheme that explain how the average salary of employees with variable earnings are calculated.

Audience Question:
Q: How do we apply for a payment holiday for tax and NI payments?
A: For those who are unable to pay their tax in full or on time due to Covid-19, HMRC will discuss businesses' specific circumstances to explore:
agreeing an instalment arrangement,
suspending debt collection proceedings,
cancelling penalties and interest where you have administrative difficulties contacting or paying HMRC immediately

Audience Question:
Q: Can the employer pay the employees once they receive the grant?
A: The grant will enable employers to pay employees up to 80% of wages up to a cap of £2,500 per month

An additional grant is available to cover the employer's National Insurance Contributions on salary up to those limits and the minimum Auto-enrolment pension contributions.

Audience Question:
Q: As a sole director of a small limited company, can I furlough myself?
A: This scheme aims to support all those employed through the PAYE system regardless of their employment contract, including those on zero-hour contracts.
Zero-hour and flexible contracts can cover a whole range of working arrangements. The self-employed will benefit from other measures announced alongside the Coronavirus Job Retention Scheme.
There are rules published in the 26 March guidance on the scheme that explain how the average salary of employees with variable earnings are calculated.

Audience Question:
Q: can you confirm if overtime takes part on the furlogh payments (as I know commissions etc arent)
A: Furlough is temporary leave
For the purposes of this scheme, and employee is furloughed if they are retained by their employer on payroll, not expected to perform any duties, and the employer pays them at least 80% of their wages up to a cap of £2,500 per month
https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme

Audience Question:
Q: If you qualify for the Business Interruption Grant from the local Authority - Is this repayable and if do over what period of time and interest rate?
A:
https://www.gov.uk/government/publications/guidance-to-employers-and-businesses-about-covid-19/covid-19-support-for-businesses#support-for-businesses-through-the-coronavirus-business-interruption-loan-scheme

Audience Question:
Q: Do employees accrue holidays etc while they are furloughn?
A: <https://www.acas.org.uk/coronavirus>

Audience Question:
Q: Are directors still elliogible for the 80% wages if paid through PAYE and not currently working?
A: This scheme aims to support all those employed through the PAYE system regardless of their employment contract, including those on zero-hour contracts.
Zero-hour and flexible contracts can cover a whole range of working arrangements. The self-employed will benefit from other measures announced alongside the Coronavirus Job Retention Scheme.
There are rules published in the 26 March guidance on the scheme that explain how the average salary of employees with variable earnings are calculated.

Audience Question:
Q: If your cashflow doesn't allow you to pay your employees before the furlough pay comes through, how are we supposed to pay our employees? (bank loan/grants have not been cleared yet and we pay weekly payroll)
A: HMRC are working night and day to get this implemented within coming weeks
The intention to get this scheme up and running by the end of April

Audience Question:
Q: Hi Furlough will apply to Companies that have been tupe'd over within the last month
A: This scheme aims to support all those employed through the PAYE system regardless of their employment contract, including those on zero-hour contracts.
Zero-hour and flexible contracts can cover a whole range of working arrangements. The self-employed

will benefit from other measures announced alongside the Coronavirus Job Retention Scheme.
There are rules published in the 26 March guidance on the scheme that explain how the average salary of employees with variable earnings are calculated.
https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme

Audience Question:
Q: Hi. Can a director furlough themselves?
A: This scheme aims to support all those employed through the PAYE system regardless of their employment contract, including those on zero-hour contracts.
Zero-hour and flexible contracts can cover a whole range of working arrangements. The self-employed will benefit from other measures announced alongside the Coronavirus Job Retention Scheme.
There are rules published in the 26 March guidance on the scheme that explain how the average salary of employees with variable earnings are calculated.

Audience Question:
Q: Is annual holiday entitelment reduced because of the period of time the employee is furloughed?
A: https://www.acas.org.uk/coronavirus

Audience Question:
Q: Should shift premium be included in the calculation of the 80% of salary - and if the shift premium is variable, should it be an average over the last 12 months
A: HMRC are working hard to get the scheme up and running. We are aiming to have the scheme up and running by the end of April. We will set out more details as quickly as possible, including how to claim and what information employers will need to provide
https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme

Audience Question:
Q: My company do not pay SSP, they pay Company Sick Pay, which is a higher amount than SSP.
How will we claim back on SSP during this period?

A: Employers will be eligible to the rebate, subject to the 2-week maximum, for SSP paid from the date the government extends SSP to individuals who are self isolating due to Covid-19.
HMRC will provide further details in due course to employers on how and when to claim. The government will work urgently with employers over the coming months to set up a repayment mechanism for employers as soon as possible.
Employers will be eligible to the rebate, subject to the 2-week maximum, for SSP paid from the date the government extends SSP to individuals who are self isolating due to Covid-19.
HMRC will provide further details in due course to employers on how and when to claim. The government will work urgently with employers over the coming months to set up a repayment mechanism for employers as soon as possible.

Audience Question:
Q: The cap of £2,500 is that to cover 80% of the employee salary plus the ERNI? So it's not £2,500 plus ERNI that the employer gets back?
A: The grant will enable employers to pay employees up to 80% of wages up to a cap of £2,500 per month
An additional grant is available to cover the employer’s National Insurance Contributions on salary up to those limits and the minimum Auto-enrolment pension contributions.

Audience Question:
Q: Do staff earn holiday during furlough? (please confirm that they don’t!)
Can you give staff holiday during their furlough period on 80% wages?
Will furlough be paid to nursery and training providers who are part funded with government funding and

having to reduce staff until the virus crisis has passed?

A: https://www.acas.org.uk/coronavirus

Audience Question:
Q: How do you categorise an employer size. Is it just by the number of UK employees in a UK legal entity or does the size of the global group count?
A: The size of an employer will be determined by the number of people they employed as of 28 February 2020. Employers will be able to reclaim expenditure for any employee who has claimed SSP (according to new eligibility criteria) as a result of Covid-19.

Audience Question:
Q: £2,500 maximum . Can you confirm the employer receives £2,500 Gross plus the NIER plus the pension
A: The grant will enable employers to pay employees up to 80% of wages up to a cap of £2,500 per month An additional grant is available to cover the employer's National Insurance Contributions on salary up to those limits and the minimum Auto-enrolment pension contributions. Individuals will pay Income Tax and National Insurance on any payments received from their employer just as they would do normally. Employers will also continue to pay Employer NICs on wages. Job Retention Scheme: <https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme>

Audience Question:
Q: Our business is still open, but some employees have gone into 12 weeks shielding due to being high risk. They have asked if they can be furlodged as they have been affected by the coronavirus crisis. I have said not as we are still running and they are off due to sickness as they are on SSP. The guide for furlogh is confusing as it says you can furlogh employees even if they are currently on sick leave, although I understand this is the case when you decide to furlogh all or par of your workforce
A: Employers cannot claim for the Coronavirus Job Retention Scheme payments and SSP payments for the same individual. The scheme applies to employees who have been furloughed by their employer Employees should talk to their employer to check their status if they are not able to work due to Coronavirus
We will set out full guidance for employers and employees as quickly as possible

Audience Question:
Q: If a group of employees are Furloughed on the 15th March, do we claim from the 15th March or 1st March?
A: HMRC are working night and day to get the scheme up and running. We are aiming to have the scheme up and running by the end of April
We will set out more details as quickly as possible, including how to claim and what information employers will need to provide
HMRC are working night and day to get the scheme up and running. We are aiming to have the scheme up and running by the end of April
We will set out more details as quickly as possible, including how to claim and what information employers will need to provide

Audience Question:
Q: i have an employee who is furloughed this month and due to start maternity pay from 1st May, does it affect SMP received?
A: As you remain an employee, your entitlements to maternity rights do not change
https://www.acas.org.uk/coronavirus

Audience Question:
Q: I have a member of staff due back from maternity leave in April, how is the 80% of her salary calculated?
A: As they remain an employee, entitlements to maternity rights do not change. HMRC are working night and day to get the scheme up and running. We are aiming to have the scheme up and running by the end of April
We will set out more details as quickly as possible, including how to claim and what information employers will need to provide

Audience Question:
Q: Are there any restrictions for furloughed workers taking on alternative employment e.g. temporary employment in a supermarket?
A: Workers will just be unable to work for their employer if they have been furloughed
Workers with multiple jobs will be able to continue working for employers that have not placed them on furlough
https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme

Audience Question:
Q: Can I furlough my emloyees who are piad via an external payroll service
A: Yes, any employer using a PAYE scheme can access the Coronavirus Job Retention Scheme

Audience Question:
Q: hI-We are paying our staff the 80% upfront - so when we get the grant money back we can just put back in our bank?
A: HMRC are working night and day to get the scheme up and running. We are aiming to have the scheme up and running by the end of April
We will set out more details as quickly as possible, including how to claim and what information employers will need to provide.

Audience Question:
Q: Can Furloughed employees participate in Online Training courses, are there any restrictions on the types of training a furloughed worker can attend?
A: Furlough is temporary leave
For the purposes of this scheme, and employee is furloughed if they are retained by their employer on payroll, not expected to perform any duties, and the employer pays them at least 80% of their wages up to a cap of £2,500 per month. Workers will just be unable to work for their employer if they have been furloughed
Workers with multiple jobs will be able to continue working for employers that have not placed them on furlough

Audience Question:
Q: Can employer only put part of staff on Furloughed
A: This scheme aims to support all those employed through the PAYE system regardless of their employment contract, including those on zero-hour contracts.
Zero-hour and flexible contracts can cover a whole range of working arrangements. The self-employed will benefit from other measures announced alongside the Coronavirus Job Retention Scheme.
There are rules published in the 26 March guidance on the scheme that explain how the average salary of employees with variable earnings are calculated.
https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme

Audience Question:
Q: Can the Furlough claim be made on a monhly basis? i.e. in line with our monhtly payroll rather than three weekly?
A: HMRC are working night and day to get the scheme up and running. We are aiming to have the scheme up and running by the end of April
We will set out more details as quickly as possible, including how to claim and what information employers will need to provide

Audience Question:
Q: It has been said that furloughed staff can be rotated after 3 weeks - can these employees be 're-furloughed' at a letr date?
A: We will provide guidance for employers as quickly as possible

Audience Question:
Q: We are a security Installation frm dealing with both domestic & comercial. We have furloughe almost all staff. Except 2 for emergency call outs. Are we "right to have domne so"? Is there anyway we might be refused?
A: The scheme is designed to help those who otherwise would have been made unemployed
The public health guidance is clear that people should stay at home unless they are a key worker

Audience Question:
Q: furlough employee cannot work for they employer they receive payments as furlough work, can they work for a different employer?
A: Workers will just be unable to work for their employer if they have been furloughed
Workers with multiple jobs will be able to continue working for employers that have not placed them on furlough
https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme

Audience Question:
Q: How do you treat an employee you Furlough, who has a company car, and they do not want to have the BIK for the furloughed period?
A: Workers will just be unable to work for their employer if they have been furloughed. Furlough is temporary leave
For the purposes of this scheme, and employee is furloughed if they are retained by their employer on payroll, not expected to perform any duties, and the employer pays them at least 80% of their wages up to a cap of £2,500 per month

Workers with multiple jobs will be able to continue working for employers that have not placed them on furlough

Audience Question:
Q: Do employees accrue holidays etc while they are furloughn?
A: <https://www.acas.org.uk/coronavirus>
sorry cannot see anything related to holidays for FW on thi slink??
A: https://www.acas.org.uk/coronavirus/using-holiday

Audience Question:
Q: IF an employee is due back to work after Maternity leave next week, can we furlough them? what do we pay them?
A: <https://www.gov.uk/government/publications/guidance-to-employers-and-businesses-about-covid-19>

Audience Question:
Q: Can a furloughed employee be approached to answer questions regarding where they had ceased in their workload in order to establish where the business commitments are for cash flow forecasting
A: Furlough is temporary leave
For the purposes of this scheme, an employee is furloughed if they are retained by their employer on payroll, not expected to perform any duties, and the employer pays them at least 80% of their wages up to a cap of £2,500 per month

Audience Question:
Q: we have clients who are involved in Essesntial Work and as such may require our services to undertake Statutory Examinations of work equipment. the number of theseclients will not mee the relevant workers salary. Can we furlough these workers and claim salary support?
A: Workers will just be unable to work for their employer if they have been furloughed. Workers with multiple jobs will be able to continue working for employers that have not placed them on furlough

Audience Question:
Q: How will the scheme affect employees' entitlement to the national minimum wage?

A: Individuals are only entitled to the National Living Wage (NLW)/National Minimum Wage (NMW) for the hours they are working.

Therefore, furloughed workers, who are not working, must be paid the lower of 80% of their salary, or £2,500 even if, based on their usual working hours, this would be below NLW/NMW.

However, if workers are required to for example, complete online training courses whilst they are furloughed, then they must be paid at least the NLW/NMW for the time spent training, even if this is more than the 80% of their wage that will be subsidised.

Audience Question:
Q: Canemployees only be furloughed once
A: We will provide guidance for employers as quickly as possible

Audience Question:
Q: Can furloughed workers keep in touch with the employer, through whole company catch up meetings carried out online. Can you contact them for information on something they may know about?
A: https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme

Audience Question:
Q: if the employer tops up the salary to 100% are they still able to claim 80% of NI Contribution and pension contributions
A: The grant will enable employers to pay employees up to 80% of wages up to a cap of £2,500 per month
An additional grant is available to cover the employer’s National Insurance Contributions on salary up to those limits and the minimum Auto-enrolment pension contributions.

Audience Question:
Q: Where and how to we register staff as furlough?
A: HMRC are working night and day to get the scheme up and running. We are aiming to have the scheme up and running by the end of April
We will set out more details as quickly as possible, including how to claim and what information employers will need to provide

Audience Question:

Q: what happens to employees who's earning are low and dont qualify for SSP
A: UC is designed to adjust as income changes Individuals who are furloughed will continue to be paid by their company. If their wages fall, this will be taken in to account by the UC system. Employers will be required to pay employees at least 80% of their wages, up to a £2,500 per month. Employers can top this up but they do not have to

Audience Question:
Q: what records do the employer have to keep
A: HMRC are working night and day to get the scheme up and running. We are aiming to have the scheme up and running by the end of April
We will set out more details as quickly as possible, including how to claim and what information employers will need to provide

Audience Question:
Q: Hi I am a director of my company and earn a PAYE wage, can I furlough myself and claim my wage? I am a new business so have never taken a dividend and have no other income. Thank you
A: This scheme aims to support all those employed through the PAYE system regardless of their employment contract, including those on zero-hour contracts.
Zero-hour and flexible contracts can cover a whole range of working arrangements. The self-employed will benefit from other measures announced alongside the Coronavirus Job Retention Scheme.
There are rules published in the 26 March guidance on the scheme that explain how the average salary of employees with variable earnings are calculated.

Audience Question:
Q: As a director of a ltd company can I furlough myself?
A: This scheme aims to support all those employed through the PAYE system regardless of their employment contract, including those on zero-hour contracts.
Zero-hour and flexible contracts can cover a whole range of working arrangements. The self-employed will benefit from other measures announced alongside the Coronavirus Job Retention Scheme.
There are rules published in the 26 March guidance on the scheme that explain how the average salary of employees with variable earnings are calculated.

Audience Question:
Q: We haven't furloughed anyone yet. If we furloughed employees from 01st May would the grant be accessible thru to end of June in our instance ?
A: HMRC are working night and day to get the scheme up and running. We are aiming to have the scheme up and running by the end of April
We will set out more details as quickly as possible, including how to claim and what information employers will need to provide

Audience Question:
Q: Are employers expected to pay employees before they receive the grant?
A: The intention to get this scheme up and running by the end of April.

Audience Question:
Q: We are a school and have exam invigilators that are zero hours and only work as needed can we furlough them? We also pay staff to doa dinner duty which is a zero hours claim as you do, can we claim for this income?
A: Any UK organisation with employees can apply, including:

businesses
charities
recruitment agencies (agency workers paid through PAYE)

public authorities
You must have created and started a PAYE payroll scheme on or before 28 February 2020 and have a UK bank account. Please see the eligibility criteria for the Coronavirus Job Retention Scheme which is available at
https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme