



CHECKLIST FOR EMPLOYERS ON “FURLOUGHING”

1. Determine how many and which sections of employees you wish to furlough and consult with them (bear in mind normal equality and discrimination issues still apply).

Determine how long you wish this to continue – it must be for a minimum of 3 weeks but can be renewed. The Job Retention Scheme will run for at least 3 months.

2. Send a letter to each employee individually (template available to UKFT members).
3. Request employees send back a signed copy signifying the individual employee’s acceptance.
4. Calculate each employee’s entitlement - the lower of 80% of their regular wage or £2,500 per month. If earnings are variable you can calculate on previous tax year’s average or use the same month last year, whichever is the higher.
5. Calculate total grant required including employers NI contribution and any employer automatic pension contribution.

6. Provide the following to HMRC:-

ePAYE number
number of employees covered
the claim period (beginning and end dates)
amount claimed
bank account and sort code
contact name and phone number.

7. HMRC will pay this direct into your bank account. It may be subject to audit.

