

Wurkplace LIVE: HR Advice for Employees & Employers Coronavirus

Host: Mark Whitfield
Panellist: Sarah Mc Cormack
Karen Owen

5th November 2020



AREAS COVERED IN THIS SESSION:

- Furlough update/ Clarifications
- Job Support Scheme
- How to conduct Redundancies
- Job Retention Scheme Bonus

wurkplace 



EXTENSION OF CJRS:

- The Government has announced they will extend the Job retention scheme until the 2nd of December
- Deferring the Job Support Scheme.
- Employees will receive 80% of their current salary for hours not worked, up to a maximum of £2,500 with businesses being paid upfront to cover wage costs
- The 80% will be covered by the Govt. with businesses contributing to National Insurance and employer pension contributions.

wurkplace 



JOB SUPPORT SCHEME OPEN

- The open scheme enables businesses to retain employees on shorter hours.
- The employee will work a minimum of 20% of their normal hours for which they will receive their contracted wage.
- The Government will pay 61.67% of hours not worked up to a cap of £1,541.75 per month
- The employer will pay 5% of non-worked hours up to a cap of £125 per month NICs and automatic enrolment pension contributions in full as a contribution.

wurkplace 



JOB SUPPORT SCHEME OPEN

- Neither the employer nor the employee needs to have previously used the Coronavirus Job Retention Scheme (CJRS).
- Employers can top up employee's wages above the 5% contribution at their own discretion.
- Employees/employers will be able to be flexible in their approach to the scheme, they do not have to work the same pattern each month **however** each short time working arrangement must cover a minimum of 7 days
- Employees cannot be made redundant or put on notice of redundancy during the period within which their employer is claiming the grant for that employee

wurkplace 



JOB SUPPORT SCHEME CLOSED

- The government will support eligible businesses (instructed to close) by paying **two thirds of each employees' salary (or 67%)**, up to a maximum of £2,100 a month.
- Employers will not be required to contribute towards wages but will be expected to cover NICs and pension contributions
- Employees must be off work for a minimum of 7 consecutive (or calendar) days
- Businesses required to close as a result of specific workplace outbreaks by local public health authorities are not eligible for this scheme.

wurkplace 



JOB SUPPORT SCHEME CLOSED

- Employers can top up employee pay if they wish.
- Operates across all four nations
- Employees **cannot** be made redundant or put on notice of redundancy during the period that their employer is claiming the grant for that employee.
- Employers using the Job Support Scheme (JSS) will also be able to claim the Job Retention Bonus (JRB) if they meet the eligibility criteria.

wurkplace 



HOW TO CONDUCT REDUNDANCIES

wurkplace 

If you decide you need to make compulsory redundancies, you must:

- Identify roles that may be at risk of redundancy
- make sure you select people fairly - do not discriminate

Redundancies top tips

- Voluntary Redundancy
- Consultation with the at-risk employees
- Personalising their letters
- Working together to get the best outcome
- Follow ACAS Redundancies code of practice



HOW TO CONDUCT REDUNDANCIES

- Look at other cost saving options
- Explain the pros & cons.
- Stress for staff at risk, staff remaining & managers/ employers guiding the redundancy process.
- Business case for the proposed redundancies
- Timeline

wurkplace 



JOB RETENTION SCHEME BONUS

- You cannot claim the Job Retention Bonus until 15 February 2021. This guidance will be updated by the end of January 2021 with details on how to access the online claim service on GOV.UK.
- The Job Retention Bonus is a £1,000 one-off taxable payment to you (the employer), for each eligible employee that you furloughed and kept continuously employed until 31 January 2021.
- You'll be able to claim the bonus between 15 February 2021 and 31 March 2021. You do not have to pay this money to your employee

wurkplace 



JOB RETENTION SCHEME BONUS

wurkplace 

Who can claim

- You can claim the bonus if you're an employer who has furloughed employees and made an eligible claim for them through the Coronavirus Job Retention Scheme.
- Your employee must have been eligible for the Coronavirus Job Retention Scheme grant for you to be eligible for the bonus.
- You can still claim the bonus if you make a claim for that employee through the [Job Support Scheme](#). Guidance on the Job Support Scheme will be published soon.

If you have repaid Coronavirus Job Retention Scheme grant amounts to HMRC

- You cannot claim the bonus for any employees that you have not paid using the Coronavirus Job Retention Scheme grant because you have repaid all the grant amounts you claimed for them. This applies regardless of the reason why you repaid the grant amounts.



JOB RETENTION SCHEME BONUS

wurkplace 

Employees you can claim for

- You can claim for employees that:
- you made an eligible claim for under the Coronavirus Job Retention Scheme
- you kept continuously employed from the end of the claim period of your last Coronavirus Job Retention Scheme claim for them, until 31 January 2021
- are not serving a contractual or statutory notice period for you on 31 January 2021 (this includes people serving notice of retirement)
- you paid enough an amount in each relevant tax month and enough to meet the Job Retention Bonus [minimum income threshold](#)
- If HMRC are still checking your Coronavirus Job Retention Scheme claims, you can still claim the Job Retention Bonus but your payment may be delayed until those checks are completed.
- HMRC will not pay the bonus if you made an incorrect Coronavirus Job Retention Scheme claim and your employee was not eligible for the Coronavirus Job Retention Scheme.



JOB RETENTION SCHEME BONUS

wurkplace 

- You may be eligible to claim the Job Retention Bonus for employees of a previous business which were transferred to you if:
- TUPE rules applied
- the PAYE business succession rules applied
- the employees were associated with the transfer of a business from the liquidator of a company in compulsory liquidation where TUPE would have applied if the company was not in compulsory liquidation
- To claim the Job Retention Bonus for employees that have been transferred to you, you must have [furloughed and successfully claimed for them under the Coronavirus Job Retention Scheme](#), as their new employer. The employees must also meet all the relevant eligibility criteria for the Job Retention Bonus.
- This means that you will not be able to claim the Job Retention Bonus for any employees who are transferred to you after the Coronavirus Job Retention Scheme closes on 31 October 2020.
- **Claiming for an individual who's not an employee**
- You can claim the Job Retention Bonus for individuals who are not employees, such as office holders or agency workers, as long as [you claimed a grant for them under the Coronavirus Job Retention Scheme](#) and the other Job Retention Bonus eligibility criteria are met.



Job Retention Scheme Bonus

wurkplace 

The minimum income threshold

- To be eligible for the bonus you must make sure that your employees have been paid at least the minimum income threshold.
- To meet the minimum income threshold you must pay your employee a total of at least £1,560 (gross) throughout the tax months:

6 November to 5 December 2020

6 December 2020 to 5 January 2021

6 January to 5 February 2021

- You must pay your employee at least one payment of taxable earnings (of any amount) in each of the relevant tax months.
- The minimum income threshold criteria apply regardless of:
 - how often you pay your employees.

any circumstances that may have reduced your employee's pay in the relevant tax periods, such as being on statutory leave or unpaid leave

- HMRC will check that your employees have been paid at least the minimum income threshold by checking information you've submitted through Full Payment Submissions via Real Time Information (RTI).



Job Retention Scheme Bonus

wurkplace 

If you are making redundancies

- If you make redundancies, you must comply with the [normal rules for redundancy](#), which include using [fair redundancy criteria](#). These rules apply even if this means that fewer of your employees are eligible for the Job Retention Bonus.

Get ready to claim

- You cannot claim the bonus until 15 February 2021. This guidance will be updated by the end of January 2021 with details on how to access the online claim service on GOV.UK.
- Before you can claim the bonus, you will need to have reported all payments made to your employee between 6 November 2020 and 5 February 2021 to HMRC through Full Payment Submissions via Real Time Information (RTI).

Please visit <https://www.gov.uk/guidance/check-if-you-can-claim-the-job-retention-bonus-from-15-february-2021> and follow the steps before claiming



HOW TO CONDUCT REDUNDANCIES

Fair selection criteria

Fair reasons for selecting employees for redundancy include:

- skills, qualifications and aptitude
- standard of work and/or performance
- attendance
- disciplinary record

You can select employees based on their length of service ('last in, first out') but only if you can justify it. It could be indirect discrimination if it affects one group of people more than another.

wurkplace 



HOW TO CONDUCT REDUNDANCIES

wurkplace 

Unfair selection criteria

Some selection criteria are automatically unfair. You must not select an employee for redundancy based on any of the following reasons:

- pregnancy, including all reasons relating to maternity
- family, including parental leave, paternity leave (birth and adoption), adoption leave or time off for dependents
- acting as an employee representative
- acting as a trade union representative
- joining or not joining a trade union
- being a part-time or fixed-term employee
- age, disability, gender reassignment, marriage and civil partnership, race, religion or belief, sex and sexual orientation
- pay and working hours, including the Working Time Regulations, annual leave and the National Minimum Wage

You should always [consult employees](#) in a redundancy situation.



Further guidance from the government for specific working areas which you should read through to familiarise yourself to ensure your workplace is as safe as possible

These documents will also be uploaded onto the H&S document portal for you to access

- [Homeworking Guide](#)
- [Draft Coronavirus Risk Assessment](#)
- [NHS Handwashing Advice](#)
- [Draft Homeworking Risk Assessment](#)
- [COVID-19 Questions and Answers](#)
- [COVID-19 Poster](#)
- [COVID-19 Affected Case Cleaning Procedure](#)
- [COVID-19 Visitor Questionnaire](#)
- [DSE Self-Assessment Form](#)
- [COVID-19 Social Distancing Guidelines](#)

wurkplace 



Further guidance from the government for specific working areas which you should read through to familiarise yourself to ensure your workplace is as safe as possible

For your convenience, please see attached below links to further guidance from the government for specific working areas which you should read through to familiarise yourself to ensure your workplace is as safe as possible:

- [Construction & other outdoor work](#)
- [Factories, plants & warehouses](#)
- [Working in people's homes](#)
- [Labs & research facilities](#)
- [Offices & contact centres](#)
- [Restaurants offering takeaway or delivery](#)
- [Shops & branches](#)
- [Vehicles](#)

wurkplace 



