

## June 2020

- Employer claims 80% wages through furlough scheme
- Cap of £2,500
- No contribution required from employer
- NI and Pension contributions covered by scheme
- Employee prohibited from working on furlough
- Furlough period minimum of 3 weeks

## 1 July 2020

- **No new entrants after 30 June 2020**
- Scheme remains the same in July as it was in June
- Employees may return to work, but employer responsible for pay for time worked

## 1 August 2020

- Employer claims 80% wages through furlough scheme BUT employer must pay NI and Pension (roughly 5%)

## 1 September 2020

- Employer claims 70% wages from Gov, employer pays 10% wages + NI and Pension
- Cap reduced to £2,190

## 1 October 2020

- Employer claims 60% wages from Gov, employer pays 20% wages + NI and Pension
- Cap reduced to £1,875

**31 October 2020 SCHEME ENDS**