



NOTES

- * Furloughed period MUST be for a period of at least 3 weeks to qualify for a claim
- * Pension contributions need to be calculated and dealt with as normal. The maximum amount that can be claimed via the Grant is the minimum allowed under the workplace pension scheme taking into account the lower limit of qualifying earnings.
- * Only one claim can be submitted covering a period - for example weekly / monthly payrolls will need to be combined into one claim
- * Top up pay in excess of 80% made by the Employer (not compulsory) will be subject to Employers NIC at 13.8% (if applicable) and Employers Pension at current rate
- * There are specific rules relating to those on Unpaid Leave, SSP, SAP, SPP and SMP
- * Care needs to be taken when calculating the Employers NIC that can be claimed, especially if the employers allowance is claimed by the employer
- * When working out a split pay period the 80% rate including the maximum should be apportioned into a daily rate using calendar days
For example: 80% salary = £2,500 per month is equivalent to £ 82.19 per day.

