

# Job Support Scheme: HR Guide

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## Introduction to Job Support Scheme

In this HR guide I explain how the **Job Support Scheme** operates and eligibility to claim grants.

### How does the Job Support Scheme operate?

Employees need to work at least a minimum of 20% of their hours and be paid by their employer for those hours.

The government and the employer will then increase those wages for hours not worked. The employer contribution will be 5%, capped at £125 per month, and the taxpayer will cover approximately 62%, capped at £1541.75 per month.

Employees will be able to come on and off the scheme and do not have to be working the same hours each month. However, each short-term working arrangement must cover a minimum period of seven consecutive days.



## **The size of the business**

All small and medium-sized businesses will be eligible. Larger businesses (with 250 employees or more) will only be eligible if they pass a financial impact test.

## **Other information**

The **Job Support Scheme** is open to employers across the United Kingdom, even if they have not previously used the furlough scheme. Employees must be on the employer's PAYE payroll on or before 23 September 2020 and a Real Time Information (RTI) submission notifying payment to that employee to HMRC must have been made on or before 23 September 2020.

To be eligible for the grant, employers must have reached written agreement with their employee (or reached written collective agreement with a trade union where the relevant terms are determined by collective agreement) that they have been offered a temporary working agreement.

Employers retaining [furloughed](#) staff on shorter hours will be able to claim under the **Job Support Scheme** and claim the Job Retention Bonus.

Employers will not be able to claim under the **Job Support Scheme** for employees on [redundancy](#) notice.



## How does the employer claim?

The scheme will run for six months, starting on 1 November 2020.

Employers will be able to make a claim online through the government portal from December 2020.

Grants will be paid in arrears meaning that a claim can only be submitted in respect of a particular pay period after payment has been made to the employee and the payment has been reported to HMRC.

## Expanding the scheme

The **Job Support Scheme** has been extended so that eligible businesses forced to close due to local and national lockdowns will receive 67% of an employee's salary up to a maximum of £2,083.33 per month.

The extended scheme will also run for six months, starting on 1 November 2020.

Employers will only be able to claim under the scheme while they are subject to the restrictions.

Employees must be off work for at least seven consecutive days for the employer to be eligible.

To be eligible for the grant, employers must have reached written agreement with their employee (or reached written collective agreement with a trade union where the relevant terms are determined by collective agreement) that they have been instructed to and agree to stop working for a minimum of 7 consecutive calendar days.

This guide is intended for guidance only and should not be relied upon for specific advice.

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For further details see the government's [guidance](#).

If you need any advice on the **Job Support Scheme** or have other employment law queries please do not hesitate to [contact](#) me on [0203 797 1264](tel:02037971264).

Do check [mattgingell.com](http://mattgingell.com) regularly for updated information.