



COVID-19: Coronavirus Job Retention Scheme

Further Update

HMRC has issued substantial updates, on 9 April and 15 April 2020, to its CJRS guidance following criticism that that the scheme did not cover thousands of employees who started work with a new employer after 28 February 2020.

The payroll reference date has been moved to 19 March 2020, the day before the CJRS was announced by the Chancellor.

[Eligibility Reference Date](#)

The original date was 28 February 2020. Employees who started work after 28 February could not be furloughed and take advantage of the CRJS scheme. It was, of course, open to employers to negotiate a furlough without state funding.

The payroll reference date has been moved to 19 March 2020, the day before the CJRS was announced by the Chancellor. To be eligible the employer must have notified HMRC of payment to the employee, by an RTI submission on or before 19 March 2020.

[Salary reference date](#)

The reference date for the calculation has consequently been changed to 19 March 2020 as well. However if an employer has already using the 28 February 2020 date to calculate an employee's salary, it can use this calculation for the purposes of its first furlough claim.

[Sick Employees](#)

Employers can furlough employees on long-term sick leave before their entitlement to statutory or contractual sick pay has ended, regardless of whether or not they are fit for work.

When a furloughed employee falls ill, and employer can decide whether to continue furlough pay or paid contractual or statutory sick pay.

[Shielding employees](#)

The requirement for that employee to be otherwise redundant was removed by the 9 April 2020 update to the guidance. An employee who is shielding, or staying at home at home with someone else who is shielding, can be furloughed.

Employees returning from leave

Employees on unpaid leave before 28 February 2020 can be furloughed from the date they originally agreed they were due to return to work

Employees returning from statutory leave can be furloughed. That includes maternity, paternity, shared parental, adoption, sick leave and parental bereavement leave.

TUPE

The 9 April 2020 update to the guidance confirmed that a transferee can furlough employees who transferred to it under TUPE, or in accordance with the PAYE business succession rules which apply to a change in ownership, after the payroll cut-off eligibility date. The 15 April 2020 update changed the reference date to 19 March 2020.

[The Coronavirus Act 2020 Functions of Her Majesty's Revenue and Customs \(Coronavirus Job Retention Scheme\) Direction](#)

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