



COVID-19: Coronavirus Job Retention Scheme Update

On 4 April 2020, the government updated its guidance on the Coronavirus Job Retention Scheme (CJRS) for both employers and employees. (Please see [Richard O'Dair's overview of the scheme](#) on this hub)

- As well as employees, the following can be furloughed under the CJRS if they are paid via PAYE:
 - office holders (including company directors);
 - salaried members of Limited Liability Partnerships; and
 - agency workers (including those employed by umbrella companies) and limb (b) workers.
- Multiple employment:
 - Employees who have more than one employer can be furloughed for each job.
 - An employee furloughed in one job can receive a furloughed payment but continue working for another employer and receive their normal wages.
 - A furloughed employee can work for another employer, if permitted by their existing contract. However if the employer decides to stop furloughing them will need to be able to return to work for their first employer. They must also be able to undertake any training their original employer requires while they are on furlough.
 - Each job is separate, and the earnings cap under the CJRS applies to each employer individually
- The CJRS is available for employees who stopped working for their employer after 28 February 2020 for any reason, not just those who were made redundant after that date.
- Furlough pay:
 - The guidance previously stated that, for the purposes of calculating an employee's furlough pay, fees, overtime, commission and bonuses were **excluded**.
 - The guidance now says that an employee's "regular wage" for the purposes of calculating furlough pay **includes** *"any regular payments you are obliged to pay your*

employees. This includes wages, past overtime, fees and compulsory commission payments. However, discretionary bonus (including tips) and commission payments and non-cash payments should be excluded."

Sources: HMRC:

[Claim for your employees' wages through the Coronavirus Job Retention Scheme \(updated 4 April 2020\)](#)

[Check if your employer can use the Coronavirus Job Retention Scheme](#)

Stephen Bishop

36 Commercial

T: +44 (0) 207 421 8051

E: clerks@36commercial.co.uk

W: <https://36group.co.uk/commercial>