HUMAN RESOURCES

UK GOVERNMENT COVID-19 JOB RETENTION SCHEME (JRS – 'FURLOUGH') POLICY (v 2.0)

1. OVERVIEW AND PURPOSE

1.1 In response to the Covid-19 pandemic and the 'lockdown' which commenced on 23 March 2020, HM Government introduced the Coronavirus Job Retention Scheme (CJRS) – the 'furlough' scheme. This scheme was designed to protect jobs and avoid redundancies. The scheme provides for the Government to fund temporarily up to 80% of an employee's wages (up to a maximum of £2,500 per month) – including associated statutory national insurance and statutory pension contributions. Employers had latitude to 'top up' this subsidy to 100% of salary.

1.2 The scheme closed to new entrants from 30 June 2020. The last effective date an employee can be furloughed is from 10 June 2020.

1.3 The Government has published various pieces of guidance on access and eligibility criteria for furlough. The Government has been clear HMRC will carefully audit claims made under the furlough scheme.

1.4 The University has engaged its advisers, Price Waterhouse Coopers, to assist with ensuring that claims made are in line with the Government's published guidance.

2. SCOPE

2.1 To fall within the furlough criteria there must be:

i) an inability to attend work due to Covid-19 social distancing restrictions or

ii) an inability to work from home due to the Covid-19 restrictions and

iii) funding for the role must not be substantially derived from public sources of funding

3. RESPONSIBILITIES

3.1 Human Resources are responsible for the overall design and implementation of the University of Sussex 'furlough' scheme.

3.2 The Finance Department are responsible for accurately identifying sources of funding

3.3 Managers.

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7.1 The University will continue to pay 100% of contracted salary for all furloughed staff including pension contributions and any other benefits accessed (e.g. child care vouchers) in line with what they would have expected to receive if working normally.

7.2 While furloughed, employee wages will be subject to normal income tax and other statutory deductions as required.

7.3 Staff on furlough remain in employment and therefore will continue to accrue annual leave and can request 5 ( )TJET11 (an)13.1 (d)13(c)- 0 11.04.3 (u)2.2 (al le)-3kucave (5 ( )T)13l ledd aill cm7.38 a8( )Tj0 g.2 0