



IMPORTANT UPDATE **FOLLOWING GUIDANCE PUBLISHED** **FROM HMRC TODAY 13 NOVEMBER 2020**

From 1 December 2020, no Furlough can be claimed for notice periods

For claim periods starting on or after 1 December 2020, employers will no longer be able to claim for any days on or after 1 December 2020 during which the employee was serving a contractual or statutory notice period, including people serving notice to retire or resignation.

- No Furlough for any notice periods from 1 December
- Cost of any notice pay must be paid in full by employer
- Tighter deadlines for making claims

Statutory Redundancy and Notice Pay

Must be based on normal pay, not reduced Furlough wage and employer must bear full cost, it can no longer be offset with Furlough.

Taking back redundant employees to access Furlough

If you have made employees redundant, or they stopped working for you **on or after 23 September 2020** you can re-employ them and put them on Furlough. This applies as long as the employee was employed by you on September 23 and you made a PAYE RTI submission to HMRC between 20 March 2020 and 30 October 2020, notifying a payment of earnings for that employee.

New Tighter Deadlines for Claiming

For all claims 1 to 30 November, you must make the claim by **14 December**, December by 14 January etc. So, the window for claiming is much tighter.

Can I put an employee on notice of redundancy and claim Furlough?

Not anymore, no. As of today, 13 November 2020.

Can employees take holiday on Furlough?

Yes, but it must be top Furlough up to 100% for any holiday taken.



Can we require Employees to take holiday during Furlough?

Yes, but you must give them twice as much notice as the amount of holiday you want them to take and top Furlough up to 100% for any holiday taken.

Do I have to get Employees to agree to go on Furlough?

Yes.