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www.steelconstruction.org/covid19

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ALL MEMBERS MEMORANDUM NO: 97/20

STEP BY STEP GUIDE TO CLAIM CJRS

A step-by-step guide to help employers claim for their employees' wages through the Coronavirus Job Retention Scheme (CJRS) has now been produced by the UK Government and can be read here: [Coronavirus Job Retention Scheme: step by step guide for employers](#)

A new guidance note has also been produced to help employers calculate claims: [Work out 80% of your employees' wages to claim through the Coronavirus Job Retention Scheme](#)

In addition, the CJRS Guidance has also been updated once more and the latest version can be found here: [Check if you can claim for your employees' wages through the Coronavirus Job Retention Scheme](#)

The new guidance includes the following comments on holidays:

“Holiday Pay

Furloughed employees continue to accrue leave as per their employment contract.

The employer and employee can agree to vary holiday entitlement as part of the furlough agreement, however almost all workers are entitled to 5.6 weeks of statutory paid annual leave each year which they cannot go below.

Employees can take holiday whilst on furlough. Working Time Regulations require holiday pay to be paid at the employee's normal rate of pay or, where the rate of pay varies, calculated on the basis of the average pay received by the employee in the previous 52 working weeks. Therefore, if a furloughed employee takes holiday, the employer should pay their usual holiday pay in accordance with the Working Time Regulations.

Employers will be obliged to pay additional amounts over the grant, though will have the flexibility to restrict when leave can be taken if there is a business need. This applies for both the furlough period and the recovery period.

If an employee usually works bank holidays then the employer can agree that this is included in the grant payment. If the employee usually takes the bank holiday as leave then the employer would either have to top up their usual holiday pay, or give the employee a day of holiday in lieu.

During this unprecedented time, the government are keeping the policy on holiday pay during furlough under review.”



Peter Walker
Director of Health, Safety & Training