



To All Members

15th April 2020

Dear Member

Re: Job Retention Scheme – Update; 15th April 2020

Further to my earlier email, please find attached and below the update and guidance on the JRS and other connected employment issues, provided by Taylor Walton, as follows;

As you may be aware, the Treasury has now issued a direction to HMRC setting out further information about the legal framework of the Coronavirus Job Retention Scheme (CJRS). We have updated our guidance note to take account of the Treasury Direction and a copy is attached for your information.

Whilst most of the information set out in the Treasury direction is consistent with information set out in previous government guidance, there are a few differences. The most significant differences are:

1. The Treasury direction confirms that the CJRS applies to all employees on PAYE who were employed on 19 March 2020 (previously 28 February 2020) provided the employer had submitted real time information payroll data to HMRC by that date.
2. Employers and employees must agree that the employee will be placed on Furlough Leave and the agreement must be in writing. Simply notifying the employee that they are to be furloughed is likely to mean that the employer cannot make claims under the CJRS in relation to any such employee. Further information is set out in the attached note at question 5.

If you have any queries relating to the CJRS, please address them to::

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Best regards

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