

The Job Support Scheme – the latest information

The Government has announced the Job Support Scheme, to be introduced from 1 November 2020. This is part of its Winter Economy Plan to protect viable jobs in businesses that are facing lower demand and that need the most help over the winter months due to the COVID-19 pandemic.

The Scheme will run for six months and is available to all employers with a UK bank account operating UK PAYE schemes, including those who previously did not access the Coronavirus Job Retention Scheme (CJRS) and furlough employees under the CJRS.

Businesses accessing the Scheme would see the burden of the hours **not worked** split between the employer and the Government (wage support) and the employee (wage reduction), and the employee will keep their job.

Employers will continue to pay the wages of staff for the hours they work, but for those normal hours staff do **not work**, the Government will pay a third of the hours not worked, based on an employee's usual salary, capped at £697.92 per month, and the employer will pay a third.

Essentially, for every hour not worked by an employee, the Government will pay a third of the usual hourly wage, and the employer will pay a third of the hourly wage for that employee.

Under the Job Support Scheme, if an employee works 33% of their usual hours, they will take home a minimum of 77% of their full-time wage, as the Government and the employer each make up the difference. The more hours an employee works, the greater proportion of wages paid by the employer and the lower the proportion of wages paid by the Government.

The Government has stated that in order to support only 'viable jobs', employees must be working at least 33% of their usual hours. The Government may consider increasing this threshold after three months.

Any grant received by the employer from the Government will not cover Class 1 employer National Insurance Contributions (NICs) or pension contributions, although these contributions will remain payable by the employer.

Employers are expected to discuss this with staff and make the appropriate changes to contracts by agreement. This should be communicated to the employee, and a record kept of the conversation, so that the employee is clear that they have been furloughed.

Collective consultation may be required, depending on the numbers involved. Any such agreement must be made available to HMRC on request.

Employers will be able to make a claim online through GOV.UK from December 2020 and this will be paid in arrears on a monthly basis to the employer once the employee has been paid and this has been reported to HMRC via a Real Time Information (RTI) return.

Eligible employees must have been on an employer's PAYE payroll on or before 23 September 2020, with a RTI submission to HMRC made on or before 23 September 2020.

Employees will be able to cycle on and off the scheme and do not have to be working the same pattern each month, but each short-time working arrangement must cover a minimum period of seven days.

Employers cannot make an employee redundant or put them on notice of redundancy during the period within which the employer is claiming the grant for that employee.

Further guidance from the Government will be forthcoming and the NASUWT will be studying this in detail to fully understand the implications for supply teachers.

The NASUWT is seeking clarity on a number of matters, including:

- **The definition of 'employee' in respect of supply teachers as agency workers**

Workers and employees are separate and distinct in respect of employment status, so the scope of those who are eligible needs clarity.

- **Issues around 'usual hours'**

Supply teachers do not necessarily have 'usual hours' because of the nature of their work. This also impacts on hours not worked if supply teachers usually have no set hours.

- **Definition of a 'viable job'**

The Union has concerns over exactly what this means and the definition that may be used and its impact on supply teachers.



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