



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.

- 3.3.1

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4. UNIVERSITY OF SUSSEX FURLOUGH POLICY: SCHEME REQUIREMENTS AND ELIGIBILITY

4.1 Furlough scheme requirements, based on Government guidance, include:

- i) the individual concerned must be unable to work due to Covid-19 social distancing requirements;
- ii) the individual is unable to work from home;
- iii) the post is not funded substantially from public funds

4.2 In order to assess eligibility for the furlough scheme HR and Finance worked with line managers to identify staff that potentially met the Government's eligibility criteria. This was taken to include:

- i) roles funded from our commercial trading activities;
- ii) roles funded by research subject to agreement with the research funder and in line with any extensions granted (or not) by the funder;
- iii) Such other roles as the University considers may meet the criteria. This may include those who are 'shielding' under Government Covid-19 guidance and / or those with responsibilities to assist those shielding or those who cannot work as they are caring for dependents.

4.3 Furloughed workers can be on any PAYE contract type – full time, part-time, fixed term, casual.

4.4 The University will consider staff for furlough if:

- i) Their work is not available or not essential to the university's operations during the period of the furlough scheme.
- ii) Their work cannot productively be completed from home.
- iii) There is a reduction in the type of work overall, or some part of the work can be paused, and therefore a reduced team of people can reasonably perform the work.
- iv) Their caring commitments make it impractical to work from home, but they have been told not to come to campus.

4.5 The university will give due consideration to:

- i) Employment law, including equality and discrimination legislation.
- ii) Ensuring best use of knowledge, skills and experience in order to maintain essential day to day operations within the university.
- iii) Minimising any risk to health and safety (e.g., considering vulnerable workers).
- iv) Supporting those with wider caring responsibilities.

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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 to take annual leave as normal.

8 **LEGISLATION, GOOD PRACTICE AND DEFINITIONS**

- 8.1 The University has used its best endeavours to ensure that submissions for furlough are made in line with HMG published guidance.
- 8.2 The University has also considered advice received from the University and Colleges Employers Association (UCEA) and its advisers, PWC.

9 **COMMUNICATION AND CONSULTATION**

- 9.1 The University has consulted with its recognised Trade Unions over the application of the furlough scheme. This has included consultation over the precise form of frequently asked questions (FAQs) provided to staff and published on the HR web site.
- 9.2 The HR 'furlough' FAQs can be found [here](#).

10 **GENERAL**

- 10.1 The details contained within this policy will be adapted as necessary for any future pandemic events, bearing in mind any future government direction or support schemes, as such this policy

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