

**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 Managers are responsible for identifying and agreeing with HR and Finance, those staff that meet the relevant criteria for eligibility for furlough.

**3.3 The University.**

- 3.3.2 The University / University Executive Group is responsible overall for ensuring that submissions to the furlough scheme are made in line with the latest published Government guidance. The University Executive group is also responsible for the decision in principle as to whether any applications should be made to the CJRS ‘furlough’ scheme. UEG also decided on the principle of ‘top up’ and payment of contracted out (non-statutory) pension contributions.

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| <b>Document No</b> | 2.0           | <b>Version 2.0</b> | PwC          | <b>Date Issued</b> | 15/06/20        |
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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.

4.6 Only staff who were on the University’s monthly HMRC RTI submission for February 2020 and therefore paid on the university’s February payroll will be in scope for furlough.

4.7 Employees on unpaid leave cannot be furloughed (unless this unpaid leave started after 28<sup>th</sup> February).

4.8 Employees on sick leave (or those self-isolating) should receive sick pay and will not be furloughed until they return to work. Furloughed staff do not need to inform the university of sickness.

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- 4.9 Employees on maternity leave or other parental leave will not be in scope for furlough until they return to work.
- 4.10 Employees who are shielding in line with public health guidance will be eligible for furlough.
- 4.11 Employees unable to work due to caring responsibilities are eligible for furlough.
- 4.12 Only staff who started furlough on or before 10th June will be eligible for furlough from July onwards.
- 4.13 The CJRS ‘furlough’ scheme was extended by HMG to 31 October 2020. Employers are expected to contribute towards employee’s furlough payments from August. The University is committed to ensuring that any furloughed staff member will receive their normal contractual salary (100%) to the end of October, including tax, NI and pension contributions, in line with what they could have expected to earn if working

**5 SELECTION FOR FURLOUGH**

- 5.1 Where a team or individual are unable to carry out their work due to the current pandemic, they are likely to be considered for furlough.
- 5.2 Where there is a reduction in work across a team (but still some work), managers will decide who may be furloughed and who may continue to work by considering the essential requirements to ensure maintained operations, the skills and knowledge required, and taking account of personal circumstances where possible.
- 5.3 The university has engaged with the recognised unions who are supportive of the move to apply for CJRS.
- 5.4 Following scheme rules, all staff identified for furlough have been communicated with by personal letter and invited to accept the furlough status.

**6 CASUAL WORKERS**

- 6.1 The University is committed to protect the income of casual workers who had agreed to undertake work across the lockdown period.
- 6.2 Where possible the University has furloughed casual workers, who meet the specific criteria.
- 6.3 Where casual workers were due to undertake work in publicly funded roles, the University, whilst unable to claim CJRS payments for these workers, the University will make a payment to them to recompense for lost work.
- 6.4 In keeping with CJRS rules casual workers and those with variable pay will have their pay calculated as either the higher of the corresponding period in the previous year, or the average pay they received in the previous year.

**7 SALARY AND OTHER TERMS AND CONDITIONS DURING FURLOUGH**

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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 in its current incarnation should not be considered to set precedents for future events.
- 10.2 As per the above the University will write to all those workers who have been identified as suitable for furlough, however the University will continue to ensure that guidance and scheme details as they pertain to the University are communicated to workers through the usual channels.
- 10.3 Where a worker is placed on furlough they should not undertake any work whatsoever for the University. If at any point a worker does undertake work they and their line manager are required to inform HR immediately, in order that any claim to HMRC excludes those who are ineligible for the scheme.
- 10.4 Employees will be given a minimum of two working days’ notice should they be required to return to work before the agreed end of their furlough period.
- 10.5 The University undertakes to maintain communications with the those who are furloughed via email, any communications related to furlough will include the word “FURLOUGH” in the subject heading. Workers are required to monitor their nominated email address to ensure they are abreast of the evolving situation, including requests to return to work.

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