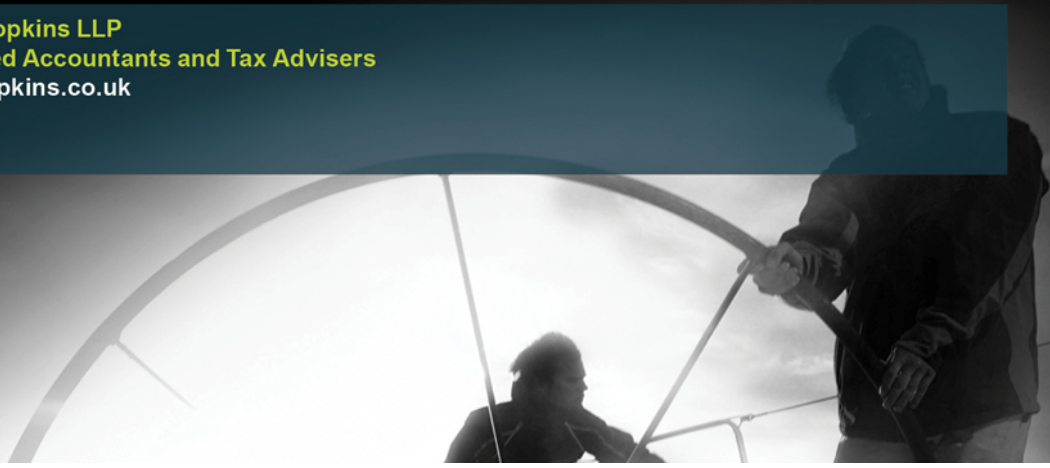




Hillier Hopkins LLP
Chartered Accountants and Tax Advisers
hillierhopkins.co.uk

HillierHopkins

“friendly expertise”



Job Support Scheme (launch date TBC)

Last updated Monday 2 November 2020

The Job Support Scheme was due to launch on 1 November 2020, however it has been postponed as the CJRS (furlough scheme) has been extended for the duration of the national lockdown which begins on 5 November.

Once it comes into effect, it will operate on two levels: a “wage top up scheme” to help business suffering reduced demand and an “expanded scheme” to help businesses that are legally required to close because of local restrictions.

The scheme will be open to small and medium sized business and also for those large businesses whose income has fallen as a result of coronavirus. You don't need to have used the Job Retention Scheme in order to make a claim for the Job Support Scheme.

Wage top up scheme

To qualify, employees will need to work at least 20% of their normal hours. Employers must notify staff in writing about the temporary change in contracted hours to comply with employment law.

Under the scheme, the employer pays the employee for the actual hours worked and the remainder is split between employer, HMRC and the employee. Employers must fund 5% of non worked hours and the Government will pay 61.67% up to a maximum of £1,541.75 per month. So employees will receive at least 73% of their normal salary. Here is an example of how it works:

Normal full time monthly salary for employee	£2,400.00
Salary for hours reduced to 20% paid by employer	£ 480.00
5% of non worked hours paid by employer	£ 96.00
61.67% of non worked hours paid by government	£1,184.06
Total received by employee	£1,760.06
Total cost to employer	£ 576.00

To calculate out how this works for you, take a look at our interactive **Job Support Scheme Calculator** <https://jss-hhllp.xojocloud.net/>

Expanded scheme for businesses forced to close by restrictions

The government will pay 67% of the wages of employees when businesses are legally required to close due to restrictions, up to a maximum of £2100 per month. Businesses who close but are still able to operate a take away or collection service still qualify for this grant. Employees must not work for 7 consecutive days to qualify. Employers will need to pay NICS and pension payments and can top up wages.

How to apply

Claims for Job Support Scheme will be made via the Government website in the same way that the Job Retention Scheme claims were made.

How we can help you

We can advise you on how to access the claims portal and what is needed to use it. We may be able to make claims on your behalf. Please contact your normal team who will offer you support. We have experts in many of these areas and will be pleased to assist you in every way we possibly can. If you are not sure who to contact, call us on 0330 024 3200 or hi@hhllp.co.uk.

“

We will keep clients up to date at hillierhopkins.co.uk

Information about government help and advice is at <https://www.gov.uk/government/news/coronavirus-covid-19-guidance-for-employees-employers-and-businesses>

0330 024 3200
hi@hhllp.co.uk

This guide is written for general interest only and is not a substitute for consulting the relevant legislation or taking professional advice. The authors and the firm cannot accept any responsibility for loss arising from any person acting or refraining from acting on the basis of the material included herein.

Registered to carry on audit work in the UK and Ireland by the Institute of Chartered Accountants in England and Wales.