

UK Furlough January 2021: what you need to know.

As we navigate another lockdown that may last until 31 March 2021 (as reported in the [Financial Times](#) on 6 January 2021), there are a few differences to the previous lockdown as it pertains to furlough.

HMRC has updated its [guidance](#) on the furlough scheme as follows:

In short the 'Furlough Retention scheme has been extended until 30 April 2021. You can claim 80% of the employee's usual salary for the hours not worked, up to a maximum of £2500 per month.'

*'Employers **can (not must)** furlough employees who's health has been affected by Covid-19 or other condition, including if they are unable to work from home, or work reduced hours, because they:*

- are clinically or extremely vulnerable, or at the highest risk of severe illness from coronavirus and following public health guidance;*
- have caring responsibilities resulting from Covid-19, such as caring for children who are at home as a result of the school and childcare facilities closing, or caring for the vulnerable individual in their household."*

The above makes it clear that parents that are staying at home to care for their children can request to be put on furlough. A position that was unclear previously.

What then happens if you have an employee that previously was required to shield, but under the current lockdown is not mandated to shield under the new guidance?

The current guidance states that *'Employers **can** furlough employees who are clinically extremely vulnerable or at the highest risk of severe illness from coronavirus. **It is up to employers to decide whether to furlough these employees.** An employer does not need to be facing a wider reduction in demand or be closed to be eligible to claim for these employees.'*

In his briefing on 12th January, Matt Hancock, responding to a question pertaining to when lockdown restrictions will be relaxed, said that the vaccination process is likely *"to be slow, firstly, because it takes several weeks after the first dose for an immune response to start to kick in and secondly, the over-60s, who are at quite significant risk, are not part of this initial stage and so will remain vulnerable to the virus."*

This is significant when considering an employee's risk assessment. It is my understanding that general practitioners are reticent about providing sickness certificates for patients that fall into previously vulnerable groups, for example those over 70 years of age, and are now leaving the decision up-to the individual employers. With over 60's being designated as *"at quite a significant*

risk”, employers may have to shift their thinking and responses to this age group of employees as well.

Employers should undertake a risk assessment with their employee as stated above. If they have a reasonable belief that an employee is *‘clinically vulnerable’* (because for example of their age), the employer may request that their employee go on furlough. The employee may similarly make this request of their employer, if they have a belief that they are *‘clinically extremely vulnerable or at the highest risk of severe illness from coronavirus.’*

If your employee is in a category previously deemed vulnerable and asked to shield, the presumption is that the employee would most certainly be vulnerable under the current conditions, if they are required to come to work. As advised above, a full risk assessment should be undertaken and all steps should be taken to provide protection for the employee.

What if my employee is undergoing cancer treatment or is vulnerable because of their cancer treatment?

If your employee is clinically vulnerable because they are or were recently undergoing cancer treatment, the guidance is clear and the employee can be placed on furlough. Once again this will be based on whether the employee is required to attend work in person. Should the employee be able to safely work from home, flexible working arrangements should be agreed as they would have been prior to the lockdown.

If the employee would have been placed on sick leave for the duration of their treatment, the same position holds true during lockdown.

If your employee is on sick leave or self-isolating as a result of coronavirus, they may be able to get [Statutory Sick Pay \(SSP\)](#).

Sick leave and the Coronavirus Job Retention Scheme

The Coronavirus Job Retention Scheme **is not intended for short-term absences** from work due to sickness.

Short term illness/self-isolation should not be a consideration in deciding whether to furlough an employee. If, however, employers want to furlough employees for business reasons and they are currently off sick, they are eligible to do so, as with other employees. In these cases, the employee should no longer receive sick pay and would be classified as a furloughed employee.

You can claim back from both the Coronavirus Job Retention Scheme and the SSP rebate scheme for the same employee but not for the same period of time. When an employee is on furlough, you can only reclaim expenditure through the Coronavirus Job Retention Scheme, and not the SSP rebate scheme. If a non-furloughed employee becomes ill due to coronavirus, needs to self-

isolate or shield, then you might qualify for the SSP rebate scheme, where you can claim up to two weeks of SSP per employee.

This is an extremely stressful time for both employers and employees and no doubt this is exacerbated by the added pressure of taking care of loved ones, children who would normally be at school or oneself during treatment.

It is important that dialogue is maintained during this period and that the appropriate actions are taken as required. A modicum of flexibility, understanding and kindness may be what gets us all through these trying times.

Should you require any information about [Working With Cancer](#), please visit the website or contact us for advice or assistance.