

JRS: Calculating how much to claim

Published by HMRC on 17 April 2020. Provides detailed guidance and examples on how much to claim. If a furloughed employee takes holiday, the employer should pay their usual holiday pay in accordance with the Working Time Regulations

Updated 30 April 2020. Further guidance provided, including clarification that discretionary payments, including tips distributed through troncs, must be excluded from basic pay

<https://www.gov.uk/guidance/work-out-80-of-your-employees-wages-to-claim-through-the-coronavirus-job-retention-scheme>