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## Extended Job Support Scheme



## What is it?

Rishi Sunak announced the extended Job Support Scheme (JSS) for businesses, which are required to close due to local or national restrictions, stating that the approach to protecting jobs needs to evolve as the situation evolves during the crisis. The support for businesses will be in the form of grants to help pay the wages of staff who cannot work due to local restrictions.

The extension of JSS applies to businesses in any region or nation of the UK that are legally required to shut over the winter period. That includes those businesses that are required to provide delivery and collection services only from their premises, or only serve food and drink outdoors from their premises.

The key details of the extended JSS are:

- Employees must be employed and an RTI submission notifying payment in respect of that employee to HMRC must have been made on or before 23 September;
- Employees must have been furloughed for a minimum of 7 consecutive days;
- Employees will receive 2/3rd of their normal salary (67%) up to £2,100 a month, from their employer;
- The government will cover the cost of each employees' furloughed wages (only for businesses that are required to close);
- The employer will only need to cover the cost of employer national insurance and pension contributions;
- Employees of businesses that have been legally closed in the period before 1 November 2020 are eligible for the CJRS (furlough scheme);
- The extended JSS will open on 1 November 2020 for 6 months and a review will take place in January 2021; and
- Payments will be made in arrears, via a HMRC claims service, that will be available in early December 2020.



# Phase

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