



Changes to the Self-Employment Income Support Scheme (SEISS) & Coronavirus Job Retention Scheme (CJRS)

Self-Employment Income Support Scheme (SEISS)

The Self-Employment Income Support Scheme has been extended. Those eligible will be able to claim a second and final grant during August of 70% of average monthly trading profits (capped at £6,570).

Please be aware that applications for the first SEISS grant will close on 13 July.

The eligibility criteria for this have not changed from the original claim, which unfortunately means those previously ineligible remain ineligible.

Coronavirus Job Retention Scheme (CJRS)

The Coronavirus Job Retention Scheme (CJRS) is changing.

From 1st July, the scheme will be more flexible. Employers can bring back to work employees that have previously been furloughed for any amount of time and any shift pattern, while still being able to claim CJRS grant for their normal hours not worked. Employees will be paid 100% for any time worked.

The scheme will be closing to new entrants from 30 June. From this point onwards, you will only be able to furlough employees that they have furloughed for a full 3-week period prior to 30 June.

This means that the final date which you can furlough an employee for the first time will be 10 June, in order for the current 3-week furlough period to be completed by 30 June. Any claims in relation to June must be completed by 31 July.

There will be further guidance on this flexible furloughing and how claims will be calculated will be published on 12 June.

The rates claimable from the Government under the scheme will also start to reduce from 1 August:

- Throughout June and July, the government will continue to pay 80% of wages up to a cap of £2,500, as well as employer National Insurance (ER NICs) and pension contributions as at present.
- For August, employers will pay employers NICs and pension contributions.
- For September, the Government will only pay 70% (up to a cap of £2,187.50). The employer will be responsible for paying employers NIC's, pension contributions and topping the furloughed element of wages up to 80%.
- For October, the Government will only pay 60% (up to a cap of £1,875). The employer will be responsible for paying employers NIC's, pension contributions and topping the furloughed element of wages up to 80%.