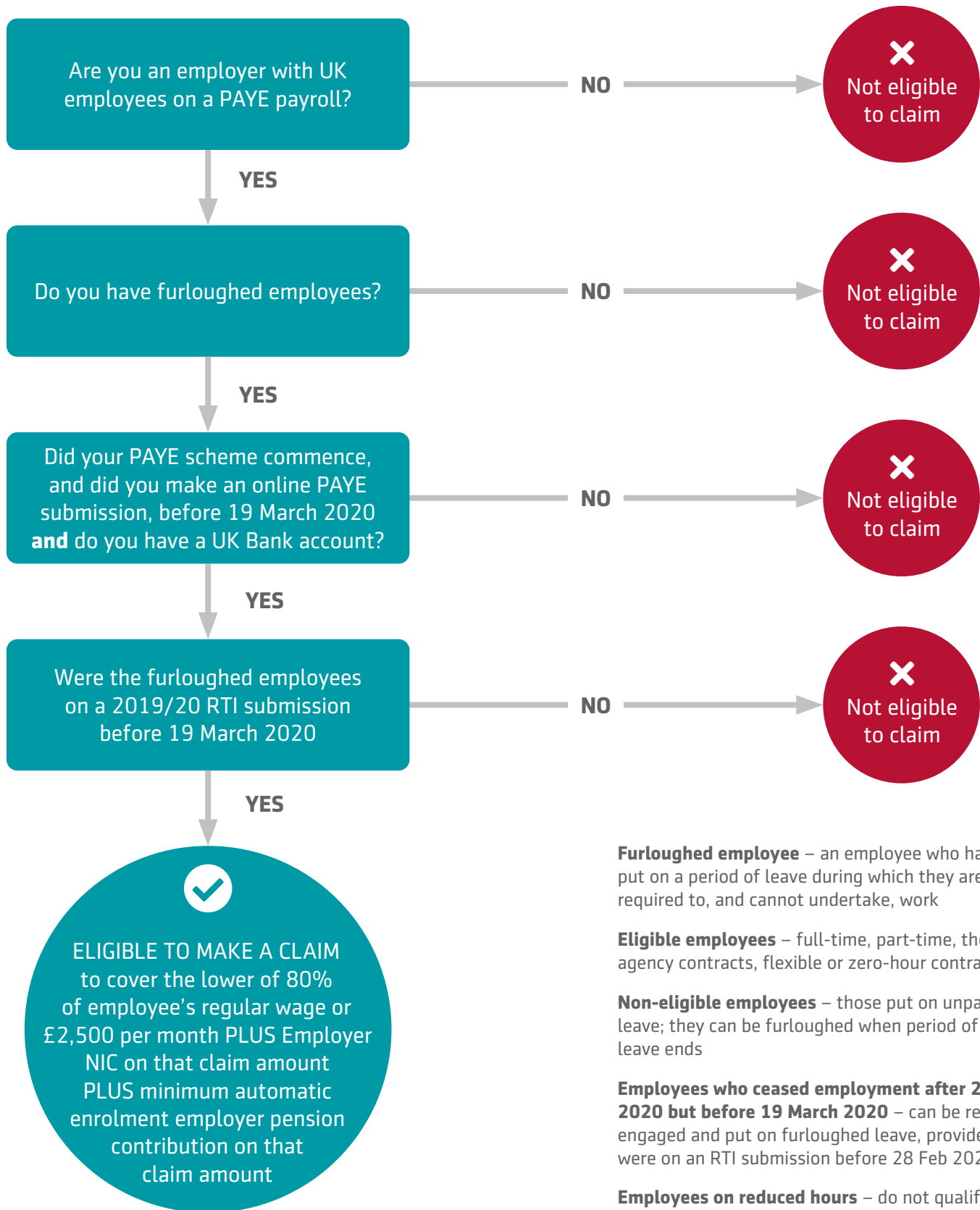


Coronavirus Job Retention Scheme ('CJRS') eligibility



Furloughed employee – an employee who has been put on a period of leave during which they are not required to, and cannot undertake, work

Eligible employees – full-time, part-time, those on agency contracts, flexible or zero-hour contracts

Non-eligible employees – those put on unpaid leave; they can be furloughed when period of unpaid leave ends

Employees who ceased employment after 28 Feb 2020 but before 19 March 2020 – can be re-engaged and put on furloughed leave, provided they were on an RTI submission before 28 Feb 2020

Employees on reduced hours – do not qualify

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This document is intended to serve as general guidance only and does not constitute tax advice. This document should not be used as a substitute for consultation with professional tax or other competent advisers. Before making any decision or taking any action, you should consult a Markel Tax adviser.

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