

# COVID-19 BUSINESS SUPPORT

	2020										2021				
	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR
		23rd LOCKDOWN STARTED		13 MAY LOCKDOWN STARTS TO EASE IN ENGLAND ONLY	NON- ESSENTIAL RETAIL SHOPS OPEN FROM 15 JUNE IN ENGLAND										
<b>BUSINESS RATES</b>			----- BUSINESS RATES HOLIDAY (ONLY AVAILABLE FOR RETAIL, HOSPITALITY, LEISURE & NURSERY BUSINESSES IN ENGLAND) -----												
<b>VAT</b>		20th			30th										
		IF VAT DUE IN THIS PERIOD CAN DEFER TO 31 MARCH 2021 -----													
<b>JOB SUPPORT 'FURLOUGH'</b>	28th EMPLOYEE MUST HAVE BEEN ON PAYE SINCE 28th FEB TO BE FURLOUGHED		ONLINE PORTAL EXPECTED TO OPEN 20th		FIRST EXTENSION	SECOND EXTENSION			THIRD EXTENSION  For detailed explanation of the furlough scheme changes see page 2						
<b>SELF EMPLOYED</b>				SCHEME OPENS 13 MAY		----- CAN DEFER INCOME TAX PAYMENT UNTIL JAN 2021 -----									

## Where to go for more information:

Gov.UK business support page: <https://www.gov.uk/government/publications/guidance-to-employers-and-businesses-about-covid-19/covid-19-support-for-businesses>

Scotland: <https://findbusinesssupport.gov.scot/coronavirus-advice>

Wales: <https://gov.wales/business-and-employers-coronavirus>

Northern Ireland: <https://www.nidirect.gov.uk/articles/coronavirus-covid-19-business-and-employers>

# COVID-19 BUSINESS SUPPORT - FURLOUGH SCHEME

	2020											2021				
	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	
<b>GOVT. CONTRIBUTION</b>		80%	—————→					70%	60%							
<b>PAYMENT CAP</b>		£2,500	—————→					£2,187.50	£1,875							
<b>NATIONAL INSURANCE &amp; STATUTORY MINIMUM PENSION CONTRIBUTION</b>		-----COVERED BY GOVERNMENT-----						---COVERED BY--- EMPLOYER								
					30 JUNE SCHEME CLOSES TO NEW ENTRANTS BUT HAVE TO BEEN FURLOUGHED FOR A MINIMUM OF 3 WEEKS BEFORE 30 JUNE TO BE ELIGIBLE FOR SCHEME IN JULY-OCT. SO CUT-OFF IS 10 JUNE	WORKERS CAN RETURN PART TIME. NO MIN OR MAX TIME FOR WORK BUT MINIMUM PERIOD OF WORK TIME = 1 WEEK		IN SEPTEMBER, THE GOVERNMENT WILL PAY 70% OF WAGES UP TO A CAP OF £2,187.50 FOR THE HOURS THE EMPLOYEE DOES NOT WORK – EMPLOYERS WILL PAY ER NICS, PENSION CONTRIBUTIONS AND 10% OF WAGES TO MAKE UP 80% OF THE TOTAL UP TO A CAP OF £2,500	IN OCTOBER, THE GOVERNMENT WILL PAY 60% OF WAGES UP TO A CAP OF £1,875 FOR THE HOURS THE EMPLOYEE DOES NOT WORK – EMPLOYERS WILL PAY ER NICS, PENSION CONTRIBUTIONS AND 20% OF WAGES TO MAKE UP 80% OF THE TOTAL UP TO A CAP OF £2,500							

**Where to go for more information:**

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