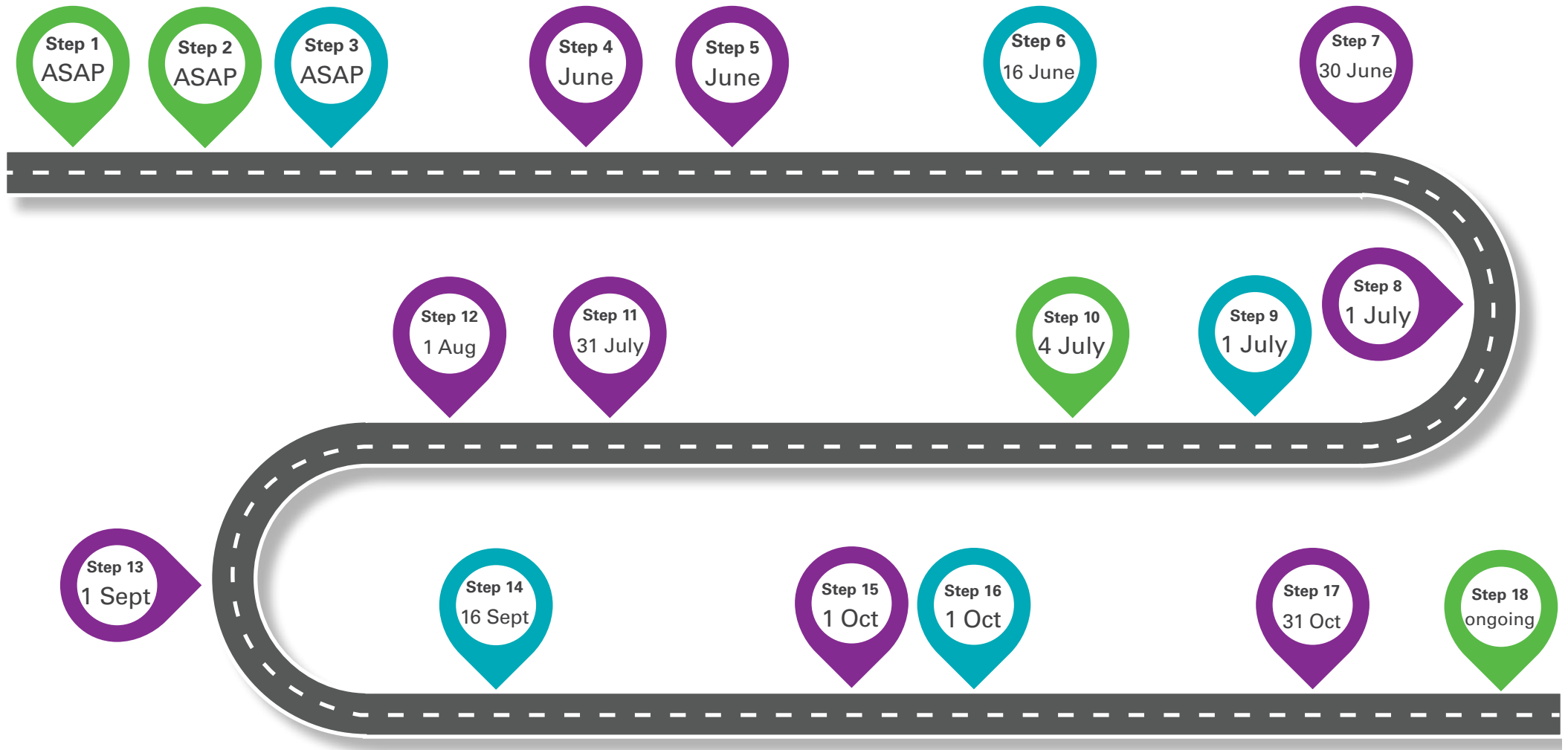


Please note that this timeline is intended to be a general overview only and should not be regarded as a substitute for legal advice. It sets out the position as at 15 June 2020. Please contact your usual Squire Patton Boggs Labour and Employment contact for more information.

[Click on each step for more information](#)



| Step | Action  | Date                        |
|------|---|-----------------------------|
| 1    | <p><b>Commence back to work planning (if not already commenced)</b></p> <p>Employers should start to consider what steps they might need to take in order to bring employees back to work, including:</p> <ul style="list-style-type: none"> <li>• whether it might be necessary to purchase PPE</li> <li>• how to deal with any travel or immigration related issues (please see our Covid-19 UK Immigration FAQs <a href="#">here</a>, our Brexit Immigration New Points-based Immigration System Guide <a href="#">here</a> and our Brexit FAQs for EU and EFTA Employees <a href="#">here</a>)</li> <li>• making physical adjustments to premises</li> <li>• starting or continuing communications with staff around: <ul style="list-style-type: none"> <li>– return to work dates</li> <li>– the precautions being taken and any risk assessments (please see our recent blog <a href="#">here</a> on dealing with employees’ health and safety fears in returning to the workplace)</li> <li>– hours to be worked</li> <li>– taking accrued holiday</li> <li>– selection of which employees will return first and why etc.</li> </ul> </li> </ul> <p>Our handy <a href="#">Return to Work FAQs</a> will help you navigate some of the tricky issues</p> <p>Employers should also consider:</p> <ul style="list-style-type: none"> <li>• formalising any homeworking arrangements which are likely to be extended or made permanent (with the aim of any such formal processes being completed by the end of the CJRS if necessary)</li> <li>• whether there is any evidence that particular working from home arrangements were successful/unsuccessful.</li> </ul> <p>Please refer to our three recent blogs on managing the perhaps inevitable flexible working requests post-lockdown <a href="#">here</a>, <a href="#">here</a> and <a href="#">here</a> for more detail on the issues to be considered.</p> | As soon as possible/ongoing |
| 2    | <p><b>ESG issues: Consider overall company strategy and aims for staff during and post COVID-19</b></p> <p>The reality is that most businesses have suffered as a result of COVID-19 and accordingly have had to (and will continue to have to) make tough decisions in relation to staff. Of course, the emphasis (quite rightly) may therefore simply be on doing whatever is necessary to ensure survival, but companies are also facing scrutiny on their actions particularly in relation to their employees, both from the public as well as from investors through their <a href="#">Environmental, Social and Governance (ESG) frameworks</a>. As such, in addition to the necessary financial motivation for decisions, we recommend you consider the longer-term interests of the employees affected as well as your broader stakeholders in your planning.</p> <p>You can access the recording of our recent webinar on “Testing Time: Building Back Better – Putting ESG on the Boardroom Agenda” <a href="#">here</a> for more thoughts on this subject. Please contact your usual SPB contact for more detail.</p>  | As soon as possible         |

| Step | Action  | Date                        |
|------|---|-----------------------------|
| 3    | <p><b>Assess likelihood of needing to make further cost-cutting measures</b></p> <p>NB if 20 or more redundancies are proposed at any one establishment within a 90-day period, collective consultation will be required and minimum time limits apply (a 30-day period for 20-99 redundancies and a 45-day period for 100+ redundancies).</p> <p>Some employers may wish to tie this in with either (a) when employers are obliged to start contributing under the CJRS from 1 August or (b) the end of the CJRS on 31 October. See steps 6, 9, 14 and 16 for latest dates formal collective consultation must commence in each case (depending upon proposed numbers of redundancies). Preparation for the process, announcements and election of representatives must take place <b>before</b> those dates.</p> <p>Get in touch with your usual SPB contact for more details about how we can help you to plan this process; including providing detailed timelines of steps and template documents.</p> | As soon as possible/ongoing |
| 4    | <p><b>CJRS: Unchanged</b></p> <p>The government will continue to pay 80% of wages up to a cap of £2,500 as well as employer National Insurance Contributions (NICs) and pension contributions. Furloughed employees cannot do any work for their employer, other than training.</p> <p>You can find our FAQs on the CJRS <a href="#">here</a>, which include the changes made to the scheme from 1 July.</p>  | June                        |
| 5    | <p><b>CJRS: Review upcoming changes to the CJRS to assess impact upon your business (including likely costs) and agree flexible furlough arrangements with employees</b></p> <p>Steps 8, 12, 13 and 15 below set out how the CJRS will change and when costs will start to transfer to employers.</p> <p>Employers planning to use the flexible CJRS from 1 July should also plan how to track which days and hours employees are working/furloughed. Employers must confirm the new arrangements to employees in writing prior to 1 July if they wish these changes to take effect from that date.</p>   | June                        |
| 6    | <p><b>Latest date to start 45-day collective consultation period for redundancies to take place on 31 July i.e. before employers are obliged to start contributing under CJRS</b></p> <p>This date assumes that selection criteria are agreed with employee reps early on the collective process such that it is possible to start individual consultation with affected employees during the collective period and run these processes in parallel.</p> <p>This does not take account of an employee's notice period. If an employer wants an employee to work out their notice and the notice period costs to be recovered (at least to some extent) under the CJRS, it would need to start the consultation process even earlier than this date. Any payment in lieu of notice will not be recoverable under the CJRS. Likewise, any payment due to an employee after the CJRS has ended will fall to the employer to pay.</p>   | 16 June                     |
| 7    | <p><b>CJRS: Closes to new entrants</b></p> <p>Practically, the last date to furlough an individual for the first time was 10 June due to the minimum three-week furlough period which applies until 1 July.</p>   | 30 June                     |
| 8    | <p><b>CJRS: Flexible furloughing permitted</b></p> <p>Employers will be able to bring furloughed staff back to work for any amount of time and on any shift pattern, but continue to be able to make a claim under the CJRS for any normal hours not worked by them. When claiming the CJRS grant for furloughed hours, employers will need to report and claim for a minimum period of a week (until 1 July, minimum period is 3 weeks).</p> <p>Employers must keep clear records of normal hours worked/not worked by employees.</p> <p>Employers must pay employees for the hours they work.</p>   | 1 July                      |

| Step | Action  | Date         |
|------|---|--------------|
| 9    | <p><b>Latest date to start 30-day collective consultation period for redundancies to take place on 31 July i.e. before employers are obliged to start contributing under CJRS</b></p> <p>This date assumes that selection criteria are agreed with employee reps early on the collective process such that it is possible to start individual consultation with affected employees during the collective period and run these processes in parallel.</p> <p>This does not take account of an employee's notice period. If an employer wants an employee to work out their notice and the notice period costs to be recovered (at least to some extent) under the CJRS, it would need to start the consultation process even earlier than this date. Any payment in lieu of notice will not be recoverable under the CJRS. Likewise, any payment due to an employee after the CJRS has ended will fall to the employer to pay.</p> | 1 July       |
| 10   | <p><b>First potential date for Step 3 of Government's Covid-19 Recovery Strategy</b></p> <p>The ambition at this step is to open at least some of the remaining businesses and premises that have been required to close, including personal care (such as hairdressers and beauty salons) hospitality (such as food service providers, pubs and accommodation), public places (such as places of worship) and leisure facilities (like cinemas).</p>   | 4 July       |
| 11   | <p><b>CJRS: Latest date to file claims for furlough up to 30 June</b></p>   | 31 July      |
| 12   | <p><b>CJRS: Employers required to contribute to CJRS</b></p> <p>Throughout August, the government will pay 80% of wages up to a cap of £2,500 but (new bit) employers will now be required to pay the employer NICs and pension contributions for the hours the employee does not work (and obviously also those where they do).</p>  | 1 August     |
| 13   | <p><b>CJRS: Employers' contribution increases</b></p> <p>Throughout September, the government will pay only 70% of normal wages up to a cap of £2,187.50 for any hours the employee does not work. Employers will be required to pay employer NICs and pension contributions plus (new bit) 10% of wages to take them to the current 80%, still subject to the same cap of £2,500.</p>  | 1 September  |
| 14   | <p><b>Latest date to start 45-day collective consultation period for redundancies to take place on 31 October i.e. before CJRS closes</b></p> <p>This date assumes that selection criteria are agreed with employee reps early on the collective process such that it is possible to start individual consultation with affected employees during the collective period and run these processes in parallel.</p> <p>This does not take account of an employee's notice period. If an employer wants an employee to work out their notice and the notice period costs to be recovered (at least to some extent) under the CJRS, it would need to start the consultation process even earlier than this date. Any payment in lieu of notice will not be recoverable under the CJRS. Likewise, any payment due to an employee after the CJRS has ended will fall to the employer to pay.</p>   | 16 September |
| 15   | <p><b>CJRS: Further increase to employer contribution</b></p> <p>Throughout October, the government will pay only 60% of wages (new bit) up to a cap of £1,875 for any hours the employee does not work. Employers will be required to pay employer NICs and pension contributions and 20% of wages to make up that 80% total, again subject to the £2,500 cap.</p>   | 1 October    |
| 16   | <p><b>Latest date to start 30-day collective consultation period for redundancies to take place on 31 October i.e. before CJRS closes</b></p> <p>This date assumes that selection criteria are agreed with employee reps early on the collective process such that it is possible to start individual consultation with affected employees during the collective period and run these processes in parallel.</p> <p>This does not take account of an employee's notice period. If an employer wants an employee to work out their notice and the notice period costs to be recovered (at least to some extent) under the CJRS, it would need to start the consultation process even earlier than this date. Any payment in lieu of notice will not be recoverable under the CJRS. Likewise, any payment due to an employee after the CJRS has ended will fall to the employer to pay.</p>   | 1 October    |

| Step | Action  | Date       |
|------|---|------------|
| 17   | <b>CJRS: Scheme ends</b>  | 31 October |
| 18   | <b>The new normal?</b><br>Employers should formalise any ongoing homeworking arrangements to the extent this has not already been completed.<br>Employers will also need to have a continued communication plan for any staff who have not yet returned to work, whether due to lockdown/shielding, layoff, or other leave. | Ongoing    |

## Contacts



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