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| **Month** | **Costs covered by the taxpayer** | **Costs covered by the employer** |
| June 2020 | Up to 80% of basic salary (up to a cap of £2,500)  Employer National Insurance contributions  Minimum Employer Pension Contributions (3%) | Employers do not pay anything towards the payment of furloughed employees |
| July 2020 | **Up to** 80% of basic salary (up to a cap of £2,500) – this will vary if flexi-furlough is used  Employer National Insurance contributions  Minimum Employer Pension Contributions (3%) | **If using flexi-furlough:**  Employers will pay employees for the days they have worked, at 100% of their salary  **If not using flexi-furlough:**  Employers do not pay anything towards the payment of furloughed employees |
| August 2020 | **Up to** 80% of basic salary (up to a cap of £2,500) | Employer National Insurance contributions  Minimum Employer Pension Contributions (3%)  **Plus** any days worked on a flexi-furlough basis, paid at 100% |
| September 2020 | **Up to** 70% of basic salary (up to a cap of £2,187.50) | 10% of basic salary (to make up the total 80%)  Employer National Insurance contributions  Minimum Employer Pension Contributions (3%)  **Plus** any days worked on a flexi-furlough basis, paid at 100% |
| October 2020 | **Up to** 60% of basic salary (up to a cap of £1875) | 20% of basic salary (to make up the total 80%)  Employer National Insurance contributions  Minimum Employer Pension Contributions (3%)  **Plus** any days worked on a flexi-furlough basis, paid at 100% |