ESTABLISHING ELIGIBILITY FOR THE JOB RETENTION SCHEME

Are you a UK business with employees falling into any one of below?

- Business (including a branch of foreign company)
- Charity
- Recruitment Agency
- Public authority

(Includes the administrator of a company that is being taken under an administration)

NO → **NOT ELIGIBLE**

YES ↓

Have you created and started a PAYE payroll scheme on or before 28 February 2020 and have a UK bank account?

NO → **NOT ELIGIBLE**

YES ↓

Has the employee been on PAYE payroll at least since 28 February 2020?

This includes:

- Full-time employees
- Part-time employees
- Agency workers
- Workers on zero-hour contracts

NO → **NOT ELIGIBLE**

YES ↓

Has the employee been hired on or before 28 February 2020?

NO → **NOT ELIGIBLE**

YES ↓

Do any one of the following apply?

(i) Has the employee been placed on unpaid leave on or before 28 February 2020?

or

(ii) Is the employee working but on reduced hours or pay?

or

(iii) Is the employee currently receiving SSP

YES → **NOT ELIGIBLE**

But in (iii) the employee can be placed on furlough after the relevant leave ends.

Those in (i) and (ii) may also be placed on furlough leave after the relevant circumstances end.

NO ↓

ELIGIBLE

(Note that **none** of the above three scenarios must apply to be eligible)

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