

**Furlough FAQ's (as at 01/09/2020)** – *this FAQ is subject to change as the Government's guidance is further clarified/is updated, and should be read in conjunction with the temporary policies updates. AAT reserves the right to make unilateral changes to the FAQ as Government guidance/legal advice is updated (updated sections below are in blue text)*

**The government Job Retention Scheme (furlough Scheme) has been extended until the end of October – does that mean I am furloughed until the end of October?**

The recent government announcement to extend the scheme until October is welcomed in helping us to manage the reduced workloads. However, we are continuing to review both the need to furlough staff and to look for opportunities to bring staff back from furlough leave fulltime or on a flexible basis in line with the needs of the business/workloads. We will continue to discuss ongoing furloughing with you in regular furlough review conversations and if it appears necessary to extend any period of furlough leave we will seek fresh consent.

**I haven't been selected for the furlough scheme so far. Is this still a possibility?**

The government closed the scheme to new furloughing arrangements at the end of June. Therefore if you haven't already been furloughed at some point for a minimum period of three weeks then you can no longer be furloughed.

**Why have I been selected for the furlough scheme?**

Difficult decisions are being made during this unprecedented and unpredictable time aiming to continue our operations as normally as possible and ensuring the business is viable when life returns to normal.

We have asked you to consent to a temporary furlough arrangement because:

- your job (either in full or in part) cannot be performed from home;
- there is a downturn of work which has impacted on the firm/your department or role.

**I have been asked to provide my consent to be furloughed, but what if I decide not to agree?**

The decision as to whether or not you accept any offer to furlough your employment, on reduced pay, is ultimately one for you. However, given the circumstances facing the organisation, it is the best option that we are able to offer and therefore, we seek your cooperation during what we appreciate is a very unsettling time. If you do not provide your agreement to be furloughed, we will discuss with you alternatives such as reduced hours working or other ways to reduce salary costs.

**I am part of a team where some of my team members have not been asked to furlough their employment. Why has my role been selected and others haven't?**

Time is of the essence in implementing the furlough arrangements in order that we can access the Government grant. Therefore we have taken a holistic view of our staffing needs and made some fairly rapid decisions about resource levels/roles required based on the immediate needs of the business and our clients'. We have acted on those decisions in the fairest way possible, and your selection for furlough either now or at a later date as the situation continues to unfold, in no way reflects negatively upon you as an individual or your performance - we wish we were not having to make such decisions at all.

Generally our approach in deciding who to furlough has been to retain more experienced staff to deal with the remaining work/client interaction, and to furlough those with less experience. However, different approaches might be needed occasionally, for example if a fee earner works for a particular client who remained busy, then we would potentially keep that fee earner working rather than a more senior fee earner whose work level had dried up. We will keep the position under review, and where practical/applicable, may be able to rotate employees performing the same/similar role, on periods of furlough. Any decision to do this will depend upon the operational needs and constraints of the business/our clients.

### **I am in my probationary period – how will that be affected?**

Your probationary period (including any extended probationary period) will be put on hold during the furlough period. Your performance both prior to and after the furlough period will be discussed with you once the probationary period resumes.

### **Will I be gaining continuous service while on furlough?**

Yes you will continue to gain continuous service throughout the furlough period so there will be no impact on your employment rights.

### **How much will I be paid while I'm on furlough?**

You will receive 90% of your basic pay for any days that you are furloughed up to the end of October 2020 when the Government's scheme comes to an end. This will not be capped at the Government's £2,500 monthly limit, if that is applicable. You will be paid in the usual way through the payroll.

### **I am part time, how will my pay be calculated during the furlough period?**

Your pay will be calculated in the same way as a full time employee, and pro-rated, i.e. 90% of your part time basic salary.

### **Can some of my role be furloughed so that I can continue to work part time or on reduced hours?**

Yes, under the revised scheme rules, part time or reduced hours working as well as full time furloughing, is permitted. Any discussion/agreement for a flexible arrangement will be discussed and agreed on an individual basis and line with business need.

### **What interaction can I have with the firm during the furlough period?**

Whilst you are furloughed, and to comply with the terms of the Government's scheme, it is important that you do not do any work for the firm. While you should not carry out any work for us during your furlough, we may ask you to undertake training, such as completing online compliance courses at home and CPD. However, you are not required/should not check AAT emails or access operational systems on any days that you are furloughed. A flexible furlough arrangement would enable you to do work only on the days you are not furloughed. Please speak with your line manager about the appropriate out of office email and voicemail message.

In order to facilitate communications when you are furloughed, e.g. to send you employee updates, agree any changes to your furlough arrangements or to send you training/CEP links, please confirm the best email address and phone number for us to use to reach you. Please do this by updating your personal details on Cezanne or by emailing [jlw@aathornton.com](mailto:jlw@aathornton.com) prior to starting furlough leave.

If you need to contact the firm at any time when you are furloughed, please contact your line manager / Jill Wilson or Karen Genuardi in the first instance, via your personal email or by phone.

### **If I can't do any work for the firm, what can I do in relation to the firm during the furlough days?**

Government guidance is that we cannot ask a furloughed employee to do any work that:

- makes money for our organisation or any organisation linked or associated with our organisation
- provides services for our organisation or any organisation linked or associated with our organisation

There are areas of uncertainty as this is a new situation but anything beyond training poses a risk and you should seek input before engaging in any publicly visible activity relating to the firm including, but not limited to, posting online comments or sharing articles published by the firm.

You can undertake training and we encourage you do to so. There are some training resources on the furloughed staff page on the intranet.

You may occasionally be asked a question about how something is done or the like, and we appreciate your help with those type of query, but these requests should not extend to doing any work.

### **Are there any tax implications when I return to my full rate of pay after the furlough period?**

There are no additional tax considerations and you will continue to pay tax and National Insurance as normal throughout the furlough period and when you return to work.

### **Do I need to report any sickness during the furlough period?**

If you are unwell during the time you are furloughed, you do not need to call in to report your sickness absence in the usual way (although from a duty of care and to enable us to support your wellbeing, if you have any concerns about your sickness absence or it is likely to be a prolonged period of sickness, please email or contact Jill and Karen to keep us updated/ask for support etc). You will continue to be paid your 'furloughed' salary.

### **Will benefits that I fund myself be affected by being furloughed?**

Any benefits that are funded by you such as dependent's healthcare and childcare vouchers and additional pension contributions will continue and deductions from salary made in the usual way.

### **What happens to my target during a period of furlough?**

If you have a target, such as a billed hours' target, then the target will be pro-rated to discount the time you are on furlough.

### **Can I take annual leave during a period of furlough and how are bank holidays handled?**

You can take annual leave whilst furloughed without breaking the period of furlough. Any holiday you take whilst on furlough will be paid at your normal full rate of pay (i.e. your pre-furlough salary). Bank holidays will also be paid at your normal full rate of pay. In order to avoid potential operational issues later on in the year as a result of large amounts of leave being accumulated, the firm has agreed that you should take at least two weeks' of your 2020 annual leave entitlement by the end of August 2020 unless there is a

business or agreed personal reason why this is not practical. Please discuss this with your line manager during one of your regular catch up calls. Note, this does not include any carry-over holiday from 2019.

### **Can I volunteer or work for another organisation during the time I am furloughed?**

According to the current information available, there is nothing preventing a furloughed employee from volunteering for another organisation or taking some paid work, as long as it is not for a competitor or would present a conflict of interest. However, as outlined in your contract of employment, you will need to seek written permission from your departmental partner, before doing this. In the case of paid work, you will need to inform the HMRC that you have taken a second job, so that you pay the correct amount of PAYE.

### **If I have been asked to furlough my employment, is that an indication that I could be made redundant at a later date?**

There is no direct link between furlough and redundancy - if you have agreed to be furloughed then you will still be an employee and will maintain continuity of service. Generally our approach in deciding who to furlough has been to retain more experienced staff to deal with the remaining work/client interaction, and to furlough those with less experience. However, different approaches might be needed occasionally, for example if a fee earner works for a particular client who remained busy, then we would potentially keep that fee earner rather than a more senior fee earner whose work level had dried up. We will keep the position under review, and where practical/applicable, may be able to rotate employees performing the same/similar role, on periods of furlough. Any decision to do this will depend upon the operational needs and constraints of the business/our clients. Should there be a need to consider reducing our headcount through redundancy at any point, a separate consultation process would take place.

### **You're asking me to consent to a period of furlough, but I'm pregnant, I just haven't announced it yet?**

If this is the case you will be furloughed until either your maternity leave period starts (being paid 90% of your earnings for the first 6 weeks and then a further 33 weeks paid at flat rate of SMP or 90% of earnings, whichever is lower) or until your furlough leave ends if this is sooner. If this is the case you would be expected to work between your furlough period ending and your maternity leave period starting.

### **What happens if I don't want to go on furlough leave?**

If you do not want to go on furlough leave then you will be asked to give your reason in writing for declining to People Group who will consider those reasons and contact you to discuss your options.

**Please treat all the information provided above as confidential and do not share outside the firm**