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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations set out how a week's pay is to be calculated in the case of an employee who has been furloughed under the Coronavirus Job Retention Scheme, for the purposes of calculating:

- a) any statutory remuneration for time off to look for employment or arrange training;
- b) any statutory notice payment;
- c) any statutory sum resulting from a failure to provide a written statement of reasons for dismissal;
- d) any statutory sum resulting from a failure to comply with an order for reinstatement or re-engagement;
- e) any statutory compensation for unfair dismissal; and
- f) any statutory redundancy payment,

to which in each case they are entitled. In such a case the Regulations also set out how a week's pay is to be calculated for the purpose of deciding whether an employee is taken to be on short-time for statutory purposes.

The Coronavirus Job Retention Scheme (the "CJRS") was established by the Coronavirus Act 2020 Functions of Her Majesty's Revenue and Customs (Coronavirus Job Retention Scheme) Direction, given by the Treasury under sections 71 and 76 of the Coronavirus Act 2020 on 15th April 2020.

Copies of that Direction, and two further directions given on 20th May and 25th June 2020 modifying the CJRS, can be found at: <https://www.gov.uk/government/publications/treasury-direction-made-under-sections-71-and-76-of-the-coronavirus-act-2020>. Hard copies are available for inspection, free of charge, at the offices of HMRC at 10 South Colonnade, Canary Wharf, London E14 4PH.

No impact assessment has been prepared for these Regulations.