

Under the **flexible furlough** scheme, **employees will** be able to **work** as many **hours** as is agreed with their employer. Employers **will** need to pay **employees** their normal pay in full (ie their pre-**furlough** rate of pay) for any **hours** they **work** when flexibly **furloughed**. ... Wage **will** be proportional to the **hours** not **worked**.

Example A:

During Financial Year (F/Y) 2019/20, Tutor X & Y earned an average of £19.50 per hour with an average weekly hours of 15hrs. [£292.50 before NI and tax deductions] – a four week month would be $292.50 \times 4 = £1,170$.

On Flexible Furlough

Tutor X worked the following:

Week 1	-	3 hours @ £27.30	=	£81.90
Week 2	-	5 hours @ £16.12	=	£80.60
Week 3	-	3 hours @ £27.30	=	£81.90
Week 4	-	3 hours @ £27.30	=	£81.90

Worked income = £326.30

Tutor X Furloughed:

Week 1	-	15 – 3 = 12 hours £19.50	=	£234.00
Week 2	-	15 – 5 = 10 hours x £19.50	=	£195.00
Week 3	-	15 – 3 = 12 hours x £19.50	=	£234.00
Week 4	-	15 – 3 = 12 hours x £19.50	=	£234.00

Total = £897.00

Total Gross Furlough 80% of 897.00 income (Must be less that £2,500) = £717.60

10% of the Furlough income donated by the Charity = £89.70

Total gross wages (before NI and tax) 326.30 + 717.60 + 89.70 = £1,133.60

Tutor Y worked the following:

Week 1	-	0 hours	=	£0.00
Week 2	-	0 hours	=	£0.00
Week 3	-	0 hours	=	£0.00
Week 4	-	0 hours	=	£0.00

Total gross income = £0.00

Tutor X Furloughed:

Week 1	-	15 hours x £19.50	=	£292.50
Week 2	-	15 hours x £19.50	=	£292.50
Week 3	-	15 hours x £19.50	=	£292.50
Week 4	-	15 hours x £19.50	=	£292.50

Total = £1,170.00

Total Gross Furlough 80% income 1,170.00 (Must be less that £2,500) = £936.00

10% of the Furlough income donated by the Charity = £117.00

Total gross wages (before NI and tax) £936.00 + £117.00 = £1,053.00