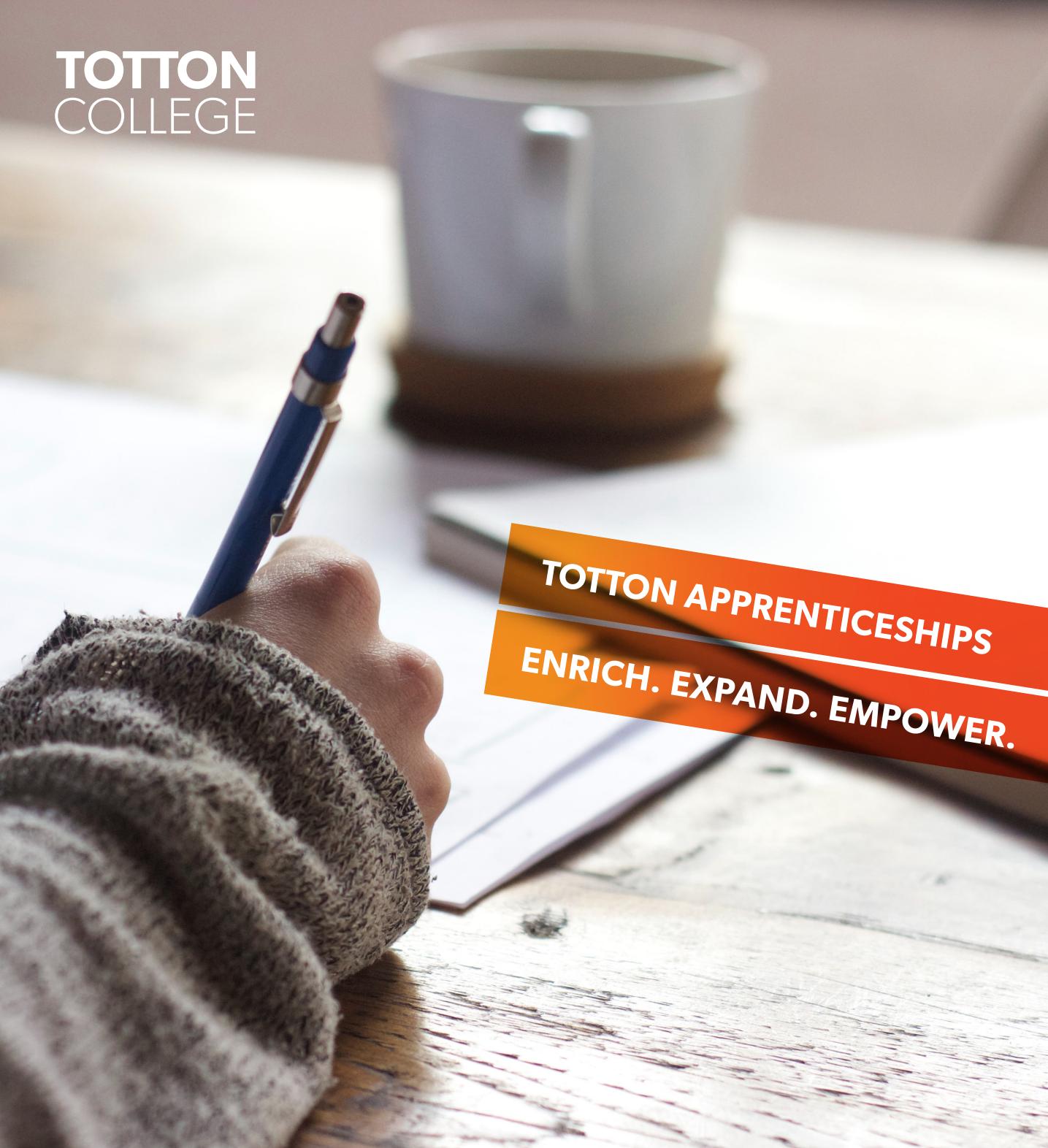


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## **FURLOUGHED APPRENTICES:** A GUIDE FOR EMPLOYERS

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## **WHAT IS FURLOUGH AND CAN AN APPRENTICE BE FURLOUGHED?**

If you cannot maintain your current workforce because your operations have been severely affected by coronavirus (COVID-19), you can furlough employees and apply for a grant that covers 80% of their usual monthly wage costs, up to £2,500 a month, plus the associated Employer National Insurance contributions and pension contributions (up to the level of the minimum automatic enrolment employer pension contribution) on that subsidised furlough pay.

This is a temporary scheme which aims to provide financial aid to businesses and has recently been extended to October 2020. From 1 July 2020, businesses will be given the flexibility to bring furloughed employees back part time. Individual firms will decide the hours and shift patterns their employees will work on their return, so that they can decide on the best approach for them - and will be responsible for paying their wages while in work.

The scheme will close to new entrants on 30 June, with the last three-week furloughs before that point commencing on 10 June. Therefore, if you haven't previously furloughed a member of staff, you will not be able to apply to receive a grant from the government to cover their wages, from the 30th of June onwards.

From August 2020, the level of government grant provided through the job retention scheme will be slowly tapered to reflect that people will be returning to work. That means that for June and July the government will continue to pay 80% of people's salaries. In the following months, businesses will be asked to contribute a modest share, but crucially individuals will continue to receive that 80% of salary covering the time they are unable to work.

**August:** The government will pay 80% of wages up to a cap of £2,500. Employers will pay ER NICs and pension contributions – for the average claim, this represents 5% of the gross employment costs the employer would have incurred had the employee not been furloughed.

**September:** The government will pay 70% of wages up to a cap of £2,187.50. Employers will pay ER NICs and pension contributions and 10% of wages to make up 80% total up to a cap of £2,500. For the average claim, this represents 14% of the gross employment costs the employer would have incurred had the employee not been furloughed.

**October:** The government will pay 60% of wages up to a cap of £1,875. Employers will pay ER NICs and pension contributions and 20% of wages to make up 80% total up to a cap of £2,500. For the average claim, this represents 23% of the gross employment costs the employer would have incurred had the employee not been furloughed.

Apprentices and their employers are able to access the government's package of measures to support businesses to withstand the impact of the COVID-19 outbreak.

You can find out more information here:

<https://www.gov.uk/government/news/chancellor-extends-self-employment-support-scheme-and-confirms-furlough-next-steps>

## TRAINING FOR STAFF WHILST THEY ARE FURLOUGHED

In this difficult time, employers are doing their best for their workforce. We want to support that by ensuring that, wherever possible, apprentices can continue and complete their apprenticeship, despite any break they have to take as a result of COVID-19. High-quality apprenticeships will be a vital contributor to the economic recovery that will follow the pandemic.

With that in mind, furloughed staff, including apprentices **can** still progress with their qualifications and be working towards the completion of their apprenticeship whilst accessing the governments job retention scheme.

This is also relevant for furloughed permanent staff members who may wish to use this time to complete professional development via enrolling onto apprenticeship courses or other qualifications.

## **WAGES FOR APPRENTICES ON FURLOUGH**

Where training is undertaken by furloughed workers, apprentices are entitled to be paid at least the appropriate minimum wage for this time. In most cases, the furlough payment of 80% of a workers wage, up to the value of £2,500, will provide sufficient monies to cover these training hours. However, where the furlough payment does not meet the appropriate minimum wage for the time spent training, employers will need to pay the additional wages. For example:

### **Example without employer top-up**

You've put an 18 year old apprentice who is contracted to work 37 hours per week on furlough. They continue to train one day (7.5 hours) per week. The National Minimum Wage for this apprentice is £4.15 per hour, which they must get for every hour they spend doing off-the-job training. You do not have to pay your apprentice the National Minimum Wage for the hours they are not working or training.

### **Example with employer top-up**

You've furloughed a 22-year-old who is in the second year of their apprenticeship. They're contracted to work 37 hours per week, but you've agreed with the apprentice and their training provider that they'll train for 4 days per week (7.5 hours per day). This is to cover as much off-the-job training as possible whilst the apprentice is on furlough. The National Minimum Wage for this apprentice is £8.20, which they must get for every hour they spend on off-the-job training. You do not have to pay your apprentice the National Minimum Wage for the hours they are not working or training.

You can calculate your apprentice's furlough payment using the Coronavirus Job Retention Scheme calculator here:

<https://www.tax.service.gov.uk/job-retention-scheme-calculator>

## FREQUENTLY ASKED QUESTIONS BY BUSINESSES OWNERS

- Q.** Can End Point Assessment (EPA) organisations still complete EPA for a furloughed worker where this apprentice is still being supported on their apprenticeship and a valid assessment can take place?
- A.** Yes, EPA can still be completed for a furloughed worker. For employers who have apprentices approaching End Point Assessment, you can read the full guidance by clicking here:

<https://www.instituteforapprenticeships.org/covid-19-information-regarding-apprenticeships/covid-19-faq/>

- Q.** What training can be delivered to an apprentice whilst they are furloughed?
- A.** At Totton College we have fully embraced a digital delivery model and have adapted well to current circumstances. Learners are working on their 'off the job training' whereby assessors are running live workshops and activities on online platforms such as Zoom and Google Classroom. Learners are also able to submit portfolio work to be marked via OneFile as normal.
- Q.** Are apprentices still making progress and how can I track this?
- A.** Learners continue to make excellent progress on their courses, and disruption to learning has been minimal. You can track your apprentice's progress via OneFile, if you are unsure on how to do this, or would like to be re-sent your login details please contact:
- apprenticeships@totton.ac.uk**

Disclaimer: Correct at time of publishing (15.06.2020). Information found within this document is the current guidance and is subject to change as new information is provided by UK Government.