

# BDBF's guide to the next phase of the furlough scheme

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## Employment Law News

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### **BDBF's guide to the next phase of the furlough scheme**

This is our detailed guide to next phase of the furlough scheme which runs between 1 May 2021 and 30 September 2021. This guide was last updated on 28 April 2021.

Please click on the image below to open the PDF guide:

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**BDBF is currently advising many employers and employees on the challenges presented by the coronavirus pandemic, including preparing for the return to the workplace. If you or your business needs advice on any coronavirus-related matter please contact Amanda Steadman ([amandasteadman@bdbf.co.uk](mailto:amandasteadman@bdbf.co.uk)) or your usual BDBF contact.**

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## The Coronavirus Job Retention Scheme from 1 May 2021 onwards – a guide for employers

This is BDBF's guide to the fourth phase of the Coronavirus Job Retention Scheme (i.e. furlough). This guide covers all aspects of the Scheme and was last updated on 28 April 2021.

### A. BACKGROUND:

#### What is the Coronavirus Job Retention Scheme (Scheme) and how long will it be available?

The Scheme was introduced to encourage employers to retain their workforce throughout the coronavirus pandemic. Under the Scheme, the government contributes towards the wage costs of employees who are placed on temporary leave by employers whose business activities have been adversely affected by the pandemic. This type of leave is known as "furlough". The Scheme began on 1 March 2020 and is due to close on 30 September 2021, however, it is possible that there may be further extensions.

There have been four phases of the Scheme, each involving slightly different rules:

- The **first** phase of the Scheme ran between 1 March 2020 and 30 June 2020 (you can view our guide to the first phase of the Scheme [here](#)).
- The **second** phase of the Scheme ran between 1 July 2020 and 31 October 2020 (you can view our guide to the second phase of the Scheme [here](#)).
- The **third** phase of the Scheme will run between 1 November 2020 and 30 April 2021 (you can view our guide to the third phase of the Scheme [here](#)).
- The **fourth** phase of the Scheme will run between 1 May 2021 and 30 September 2021. **This is the guide to the fourth phase of the Scheme.**

The Scheme covers employees and those with other employment statuses. For ease of reference, in this guide the term "employees" is used to cover all eligible individuals. We highlight any special rules applying to those with particular employment statuses

#### What are the rules of the Scheme?

The legal framework of the Scheme is set out in a number of different Treasury Directions.

- The **first** phase of the Scheme was governed by two Treasury Directions covering claims submitted between 1 March 2020 and 21 May 2020 ([First Direction](#)) and between 22 May 2020 and 30 June 2020 ([Second Direction](#)).
- The **second** phase of the Scheme was governed by a Treasury Direction covering claims submitted between 1 July 2020 and 31 October 2020 ([Third Direction](#)).
- The **third** phase of the Scheme was governed by a Treasury Direction covering claims submitted between 1 November 2020 and 31 January 2021 ([Fifth Direction](#)). A further