# Guidance on the Coronavirus Job Retention Scheme (furlough) – research and research support staff

Revised 26 March. Summary of revisions:

* Updated to reflect the extension of the CJRS to 30 September 2021 and the incremental stepping down of Government reimbursement on costs from July 2021.

*Revised 2 November. Summary of revisions:*

* *Updated to reflect the extension of the CJRS from 1 November.*

*Revised 19 May. Summary of revisions:*

* *Updates to paragraphs 4 and 5 updating the position on European Commission awards*
* *Update to paragraph 7 to refer users to information on sponsor positions on furlough*
* *Update to paragraph 8 to remove original deadline for furlough decisions*

*Revised 30 April.  Summary of revisions:*

* *Updates to paragraphs 4 and 5 clarifying the current situation with European Commission awards*
* *New paragraph  5 (iii) setting out additional point to be confirmed with funders before furloughing externally-funded staff*
1. All staff groups, including research and research support staff, are eligible for the government’s Coronavirus Job Retention Scheme (CJRS), commonly known as furlough. The same criteria apply as for other staff groups i.e. a member of staff should be furloughed if they have caring responsibilities related to Coronavirus that prevent them doing any work, or they have no work due to Coronavirus, or the nature of their work prevents them from doing it at home, and they cannot be redeployed. The University regards use of the furlough scheme as a legitimate and effective way of supporting funders of research to mitigate the impact of some research staff being unable during the current crisis.
2. However, some of the guidance from HMRC, the Department for Education and funding councils on furloughing externally-funded research staff presents extra complexities for this group. This guidance outlines the University’s approach to furloughing externally-funded research and research support staff, as at 26 March 2021
3. We expect supervisors/grant holders to work with externally-funded researchers and research support staff to support them to be productive as possible and to meet research grant objectives as best they can. This will allow ongoing employment costs to be charged justifiably to the grant.
4. Where no work is possible, furlough should be considered. However, the University is **not** furloughing externally-funded staff who are supported by awards from UK public funders (including UKRI Research Councils, Innovate UK, NIHR and UK government departmental funding).

Furloughing should only be considered for staff funded by sources other than UK public funders. Typically this might be charities, industry and overseas funders. In such cases grant holders and departments should first obtain confirmation from the funder that:

1. The funder is content that staff on the award may be furloughed;
2. The funder will allow that part of the salary costs not covered by the CJRS to be charged as an eligible cost to the award. These costs not covered by the CJRS are:
	* + 20% of the salary costs, employer NI and pensions costs, and any amount of the salary cost over £2,500pm for any period before 30 June 2021
		+ 30% of the salary costs, employer NI and pensions costs, and any amount of the salary cost over £2,187.50 during July 2021
		+ 40% of the salary costs, employer NI and pensions costs, and any amount of the salary cost over £1,875 during August and September 2021
3. The existing value of the award would be preserved, meaning that the effect of recovering salary costs through the CJRS would enable the period of the award and employment of staff to be extended within the limits of funds available within the award.
4. In the event that the funder does not allow costs not covered by the CJRS scheme to be charged to the award as set out in 5(ii) above, then these costs will have to be met by departmental funds should the department proceed to furlough such staff. There are no plans to provide central University funding for this purpose. Departments should also be aware that for some awards, furloughing staff may reduce or stop associated overheads (estates and indirect costs) for the furloughed period.
5. Departments/Faculties considering furlough for staff supported by European Commission funding should see the sponsor update [here](https://researchsupport.admin.ox.ac.uk/covid-19#collapse1912966) and/or contact the Research Services European & International Team (katie.price@admin.ox.ac.uk).
6. Staff can be added to the furlough scheme at any time and the minimum period of furlough leave is 7 consecutive calendar days. Staff can be furloughed on a part-time basis, if appropriate. Departments should therefore avoid assigning work to staff that are otherwise eligible for furlough that would not have been undertaken in the absence of the coronavirus crisis. This will mean that when the funding body has provided the required reassurances a backdated claim can be made.
7. For avoidance of doubt, **internally-funded** research and research-supported staff should be considered for furloughing as set out in paragraph 1 above. Internal funding will include staff funded by departmental funds as well as University funds such as the John Fell Fund.

# FAQs

## What may a researcher do while they are furloughed? What can’t they do?

Work that benefits the University is not allowed but development activity is. Therefore, a member of research staff could, for example, read articles to improve their understanding and to stay up to date with their subject, or to learn about related fields, and undertake on-line training courses to develop new skills. They could not work on papers that are to be published, write briefings or literature reviews to share with their teams or develop ideas or develop future grant applications to be submitted on behalf of the University.

## What should I do if a member of research staff has some useful work that they can do remotely but not much?

Discuss with them how long they need to complete that work, and consider whether to furlough them from a future date or to put them on part-time furlough.

## Should we furlough someone who can’t work due to caring responsibilities irrespective of the funder’s position on costs?

As noted in paragraph 6, any costs not covered by the CJRS scheme or by external funders will fall on departments and so this would be a decision for the department.

## What proportion of costs does the CJRS cover?

The CJRS covers 80% of salary costs capped at £2,500 per month, until 30 June 2021. £2,500  per month currently equates approximately to grade 7, pay point 5, taking account of the 80% cost refund (£37,500 per annum x 80% = £30,000 pa/ £2,500 pm. Residual costs will vary depending on the level of salary.  For those earning £37,500 or less, residual costs will be the standard 20% of salary (to make the salary received by the employee up to 100%), plus NICs and pension contributions. For those earning over £37,500 the residual proportion of salary will increase the more an individual earns over the £2,500 monthly cap, as well as increased costs of pension contributions, etc.

For any furlough during July, August and September 2021 the costs will be incrementally more in line with the furlough scheme reduction in reimbursement to 70% to a cap of £2,187.50 pm during Jul,y and 60% to a cap of £1,875 pm during August and September.