## **Fixed Pay Colleague**

David earns £40,000 per annum plus a car allowance of £5,000 per annum. His monthly pay is 1/12<sup>th</sup> of his annual salary and car allowance and is the same pretty much every month. David is classed as a 'Fixed Pay' worker. David was informed that he would be placed on furlough leave from 25<sup>th</sup> March 2020.

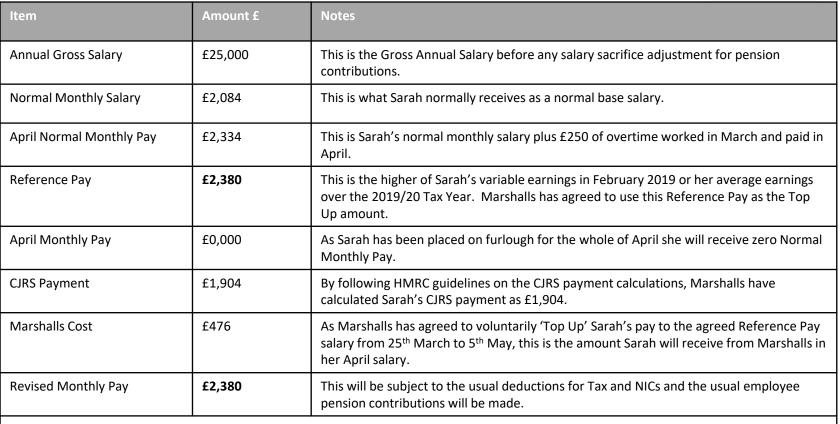


Amount £	Notes
£40,000	This is the Gross Annual Salary before any salary sacrifice adjustment for pension contributions
£5,000	This is the Annual Amount (£417 per month)
£3,750	This is what David normally receives before any deductions
£0,000	As David has been placed on furlough for the whole of April he will receive zero Normal Monthly Pay
£2,500	Under HMRC's Coronavirus Job Retention Scheme (CJRS) David will receive the lower of 80% of his normal salary* or £2,500 (which is the CJRS Cap*)
£1,250	As Marshalls has agreed to voluntarily 'Top Up' David's pay to his normal salary from 25 <sup>th</sup> March to 5 <sup>th</sup> May, this is the amount David will receive from Marshalls in his April salary
£3,750	This will be subject to the usual deductions for Tax and NICs and the usual employee pension contributions will be made
	£40,000   £5,000   £3,750   £0,000   £2,500   £1,250

## Variable Pay Colleague

Sarah earns £25,000 per annum. Her monthly pay is 1/12<sup>th</sup> of her annual salary and is the same pretty much every month. However, Sarah also regularly works overtime each month with the hours varying from month to month. Sarah is classed as a 'Variable Pay' worker. Sarah was informed that she would be placed on furlough leave from 25<sup>th</sup> March 2020.

This is how Sarah's pay will be calculated:



\*earnings after salary sacrifice savings deducted for pension scheme