

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

Revised 19 May. Summary of revisions:

- *Updates to paragraphs 4 and 5 on 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 19 May 2020.
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, at the present time the University is **not** considering 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). This will be kept under review should additional clarification from government or UK public funders be received. Departments/Faculties considering furlough for staff supported by

European Commission funding should see the sponsor update [here](#) and/or contact the Research Services European & International Team (katie.price@admin.ox.ac.uk).

5. Therefore, at the present time, 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:
 - (i) The funder is content that staff on the award may be furloughed;
 - (ii) The funder will allow that part of the salary costs not covered by the CJRS (namely 20% of the salary costs and any amount of the salary cost over £2,500pm) to be charged as an eligible cost to the award; and
 - (iii) 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.

6. 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.

7. Research Services is communicating with major funders to discuss furloughing on their awards (including public funders as noted above and large charities such as the Wellcome Trust) and updated information on each funder is in the [COVID-19 funding and project management guidance](#) on the Research Services website. For other funders, departments should contact the funder in liaison with their usual Research Services contacts in order to establish the funder's position on furloughing. The recovery of costs through use of the CJRS scheme should be used to extend the duration of the project (i.e. to act as a cost-extension to the award).

8. It is recognised that this uncertainty will make furloughing decisions for externally-funded research and research support staff complicated, especially where there are multiple sources of funds for the individual's salary and other costs. Research Services is seeking clarity from funding bodies as quickly as it can. Staff can be added to the furlough scheme at any time, even if the deadline for the initial tranche has passed, and furlough can be backdated to any date back to 19 March where the individual has done no work. 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.

9. 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.

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. £2,500 per month currently equates approximately to grade 7, pay point 5, taking account of the 80% cost refund ($£37,500 \text{ per annum} \times 80\% = £30,000 \text{ pa} / £2,500 \text{ pm}$). CJRS also covers employer's NIC and 3% towards pensions costs. 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 pension contributions above the 3% covered by the scheme. 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 additional pension contributions, etc.