

What you can claim for this employee

Amount paid to this furloughed employee

£201.17

Employer National Insurance contributions

£0.00

Employer minimum pension contributions

£0.00

Calculated on: 30 June 2020 (Calculator Version v6.0)

The results of the calculation rely on the accuracy of the information you entered, for which you are responsible. You cannot claim for more money than you are going to pay out under the scheme.

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How these figures were calculated

You can view a detailed calculation showing the furlough amounts, employer National Insurance and pension contributions for each pay period in your claim.

▼ [Detailed breakdown of calculations](#)

You told us this employee gets paid a variable amount each time and has worked for you for less than 12 months. We've worked out their average daily earnings by dividing the total pay in this employment by the number of calendar days they've worked for you. Then we've multiplied that

by the number of furlough days in each pay period. The furlough grant is 80% of this.

There's a maximum amount you can claim for furlough grant and Employer National Insurance contributions. If this affects your claim, we've adjusted the calculations. [Work out the maximum wage amount you can claim \(opens in new tab\)](https://www.gov.uk/guidance/work-out-80-of-your-employees-wages-to-claim-through-the-coronavirus-job-retention-scheme#eighty-percent).
(<https://www.gov.uk/guidance/work-out-80-of-your-employees-wages-to-claim-through-the-coronavirus-job-retention-scheme#eighty-percent>)

Calculations are rounded to the nearest penny unless otherwise stated.

For pay period 5 March to 4 April 2020

Calculate pay based on furlough days

Take the total pay from employee start date (or 6 April 2019, if earlier) to day before the employees furlough start date (or 5 April 2020, if later).

1. Start with £5700.00 (total pay).
2. Divide by 204 (days employed).
3. Multiply by 9 (furlough days).

Total pay based on furlough days = £251.46

Furlough grant

1. Take £251.46 (pay based on furlough days).
2. Multiply by 80%

Total furlough grant for pay period =
£201.17

Employer National Insurance contributions

Total NI grant for pay period = £0.00

Employer minimum pension contributions

Total pension grant for pay period =
£0.00

Next steps

1. Make a calculation for any other employee furloughed for all or part of this claim period (1 March to 31 March). **Make a note of each set of figures.**
2. Work out the total amounts to claim for:
 - furlough amount
 - employer National Insurance
 - employer minimum pension contributions
3. Adjust the total amount of employer National Insurance contributions by subtracting any Employment Allowance used in each pay period.
[Work out how much you can claim in total for employer National Insurance contributions \(opens in a new window or tab\).](https://www.gov.uk/guidance/calculate-how-much-you-can-claim-using-the-coronavirus-job-retention-scheme#work-out-how-much-you-can-claim-for-employer-national-insurance-contributions-nics)
(<https://www.gov.uk/guidance/calculate-how-much-you-can-claim-using-the-coronavirus-job-retention-scheme#work-out-how-much-you-can-claim-for-employer-national-insurance-contributions-nics>).
4. Make a claim using [Job Retention Scheme online claim service \(opens in a new window or tab\)](https://www.gov.uk/guidance/claim-for-wages-through-the-coronavirus-job-retention-scheme).
(<https://www.gov.uk/guidance/claim-for-wages-through-the-coronavirus-job-retention-scheme>) .

[Start another calculation](#)

[Webchat help \(opens in a new tab\).](https://www.gov.uk/government/organisations/hm-revenue-)
(<https://www.gov.uk/government/organisations/hm-revenue->

[customs/contact/get-help-with-the-coronavirus-job-retention-scheme\).](#)

[What do you think of this service? \(/job-retention-scheme-calculator/start-survey\).](#)

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