



Claim for your employees' wages through the Job Retention Scheme

A step by step guide for employers

If you can't maintain your current workforce because your operations have been affected by coronavirus (COVID-19), you can furlough employees and apply for a grant to cover the majority of their wages.

From 1 September the grant currently covers 70% of their usual monthly wage costs for the hours they are being furloughed, up to £2,187.50 a month. You will still need to pay furloughed employees at least 80% of their usual wages for the hours they do not work, up to a cap of £2,500 per month, so you'll need to fund the difference between this and the CJRS grant yourself. You must also continue to pay the associated Employer National Insurance contributions and pension contributions (up to the level of the minimum automatic enrolment employer pension contribution) on subsidised furlough pay from their own funds.

This funding level will remain in place until the end of September 2020.

The scheme closed on 30 June to anyone who had not already been furloughed before this date. This may differ where you have an employee returning from statutory parental leave or a military reservist returning from completing a period of active service. For further information [refer to the guidance](#).

Updates to the scheme

From **1 July**, you have the flexibility to bring previously furloughed employees back to work part-time. You'll pay their wages for the time they're in work and can apply for a grant to cover any of their usual hours that they are still furloughed for.

From **1 August** employers have to pay their employees' National Insurance and pension contributions from their own funds – these are no longer covered by the CJRS grant.

From **1 September** the government will pay 70% and employers will pay 10% of employees' wages for the time they are being furloughed. Employers will also continue to pay their National Insurance and pension contributions.

From **1 October** the government will pay 60% and employers will pay 20% of employees' wages for the time they are being furloughed. Employers will also continue to pay their National Insurance and pension contributions.

You will continue to pay employees wages at the contracted rate for the hours they work for you.

The scheme ends on 31 October 2020.

These are the steps you'll need to take – please read the full guidance on [GOV.UK on checking if you can claim for your employees' wages through the Coronavirus Job Retention Scheme](#).

Step 1: Check you can claim

You'll need to make sure that your business is eligible to claim and which employees you can claim for.

You can now only claim for employees you have previously successfully furloughed through the CJRS by 30 June 2020, subject to the exemptions in the guidance.

[Check if you can claim](#)

Step 2: Decide who will claim

You can make your own claim, or ask your agent to act on your behalf.

You (or your agent) will need to be registered for PAYE online to make a claim.

[Continue to step 3](#)

Step 3: Prepare to make your claim

To support your claim, you'll need to provide information about your business and employees, including:

- employer UK bank account number and sort code
- employer PAYE scheme reference number
- number of employees being furloughed
- National Insurance number for each employee
- start date and end date of the claim
- Corporation Tax unique taxpayer reference, Self Assessment unique taxpayer reference or company registration number – **find your UTR** if you don't know it (and if you don't have any of this information you can enter your Employer Name instead).

When preparing to make a claim you need to decide the length of the claim period. Claim periods starting on or after 1 July must start and end within the same calendar month and must last at least seven days unless you're claiming for the first few days or the last few days in a month.

You can't make more than one claim during a claim period. This means you should include all of the employees that you want to furlough for that claim period, because you won't be able to make another claim for the same period or one that overlaps, and you can't make changes to your claim once it is submitted.

Step 4: Calculate your claim

For the majority of employers with full-time or part-time employees on a set salary, you'll need to work out the total:

- amount being paid to furloughed employees
- employer NICs for claims for periods before 1 August
- employer pension contributions for claims for periods before 1 August.

Please refer to the **guidance** for what you'll be eligible to claim for as part of flexible furloughing.

There are working examples to illustrate how to calculate a claim, and a calculator that can work out most fixed or variable pay calculations.

Read the guidance on how to calculate your claim and use the calculator

It's your responsibility to check that the amount you're claiming for is correct, even if you use the calculator.



Continue to step 5

Step 5: Make your claim

Make sure that you have your Government Gateway user ID and password that you received when you registered for PAYE online to hand.

If you're claiming for 100 or more furloughed employees, please use our template to upload your employees' details to help you make sure your data is right. Files uploaded for 100 or more employees may now be automatically rejected if an incorrect format is used – read the guidance on [GOV.UK on claiming for wages through the Coronavirus Job Retention Scheme](#).

Please only provide the information requested, as if you provide less or more information than required, you may risk delaying your payment and/or be asked to provide the information again.

You can **save and return** at any point during your claim, so if you don't have all the information you need to complete a claim first time, or you want to take a break during a claim, you can save it and come back later. Also, you can delete a claim within 72 hours of starting it.

[Use our online service to make a claim](#)

Step 6: After you've claimed

You'll receive a claim reference number on-screen once you've submitted your claim. You should print or note down the reference number as you will not get an email confirmation.

If you're using an agent, ask them to note down and share the calculations that form the basis for your claim and the claim reference number provided.

To ensure employees' wages are correctly reported to HMRC you should check if you need to report payments on the PAYE Real Time Information system. Guidance is available on [GOV.UK on reporting employees wages to HMRC when you've claimed through the Coronavirus Job Retention Scheme](#).

HMRC will verify your claim and may need to contact you for further information. You will receive the grant in six working days.

To help us to support as many businesses as possible, please do not contact HMRC about payment before six working days have passed as we will not be able to check on payment before this time. If you need assistance after this time please visit [GOV.UK to get help with the Coronavirus Job Retention Scheme](#) in the first instance and only contact us if you cannot find the help you need online.



[Continue to step 7](#)

Step 7: Making additional claims

For your next claim please return to Step 2, but remember you cannot make more than one claim during a claim period, and claim periods cannot overlap.

Please also check your calculations every time you make a new claim, in case any details have changed.

Further information

Please note that grants from the Job Retention Scheme are only intended for the payment of employees' salaries, and up to 31 July related National Insurance and pension contributions.

When applying, please be aware that payments may be withheld or may need to be repaid in full to HMRC if the claim is based on dishonest or inaccurate information or found to be fraudulent.

If you've made an error in a CJRS claim that means you received too much money, you must pay this back to HMRC.

We've updated the application system so you can tell us if you have overclaimed in a previous claim – when you apply you'll be asked if you need to reduce it to take account of a previous error. Your new claim amount will be reduced to reflect this. You should then keep a record of this adjustment for six years.

If you have made an error in a CJRS claim and do not plan to submit further claims, or you have claimed less than you were entitled to please **contact us**.

From February 2021 employers will be able to claim a one-off Job Retention Bonus payment of £1000 for every employee previously claimed for under the CJRS, who remains continuously employed through to 31 January 2021. For further information refer to the **Job Retention Bonus Policy Statement**.

We also want to keep customers safe, and are aware of an increase in scam emails, calls and texts. If someone gets in touch claiming to be from HMRC, saying that financial help can be claimed or that a tax refund is owed and asks you to click on a link or to give information such as your name, credit card or bank details, **please do not respond**. You can forward suspicious emails claiming to be from HMRC to **phishing@hmrc.gov.uk** and **texts to 60599**.