



HM Government

CLAIM

**FOR YOUR EMPLOYEES'
WAGES THROUGH
THE CORONAVIRUS
JOB RETENTION SCHEME**

A step by step guide for employers

**PLAN FOR
JOBS**

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 some of their wages.

The Coronavirus Job Retention Scheme (CJRS) has been extended until the end of September 2021.

Until the end of June 2021 the UK Government will pay 80% of employees' usual wages for the hours not worked, up to a cap of £2,500 per month. For periods in July, August and September this contribution will reduce.

For periods from 1 May 2021 onwards, you will be able to claim for eligible employees who were employed by you and on your PAYE payroll on 2 March 2021. This means you must have made a PAYE Real Time Information (RTI) submission to HMRC between 20 March 2020 and 2 March 2021, notifying us of earnings for that employee.

You and your employees do not need to have benefitted from the scheme before to make a claim, as long as you meet the eligibility criteria.

For claim periods in July 2021

CJRS grants will cover 70% of employees' usual wages for the hours not worked, up to a cap of £2,187.50.

For claim periods in August and September 2021

This will then reduce to 60% of employees' usual wages up to a cap of £1,875.

Deadlines for claims

Claim periods have monthly deadlines. They must be submitted within 14 calendar days of the month they relate to, unless this falls on a weekend and then it is the next working day.

You can claim before, during or after you process your payroll as long as your claim is submitted by the deadline.

These are the steps you'll need to take to claim – 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

Find out if you're **eligible and how much you can claim** to cover wages for employees on temporary leave ('furlough') due to coronavirus (COVID-19).

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.

Step 3: Get ready to make your claim

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

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

You should include all of the employees you want to furlough for that claim period. You won't be able to make another claim for the same period and claim periods cannot overlap.

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.

Please read the **guidance on steps to take before calculating your claim** for furloughed and flexibly furloughed employees. This gives examples to show how to calculate a claim, and a **calculator** that can work out most fixed or variable pay calculations.

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

Continue to step 5

Step 5: Make your claim

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

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. You need to make sure you use the right format when entering the details on the template, or it may be automatically rejected when you submit it – **read the guidance on using a template to claim for 100 or more employees.**

Please only provide the information requested. If you provide less or more information you may be asked to submit it again, or risk delaying your payment.

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.

Remember claims have monthly deadlines and they must be submitted within 14 calendar days of the month they relate to, unless this falls on a weekend and then it is the next working day.

Use our online service to make a claim



Step 6: After you've claimed

A claim reference number will be shown on screen once you've submitted your claim. **Please print or note down the reference number, as you won't get an email confirmation.**

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

To make sure employees' wages are correctly reported to HMRC, please check if you need to report payments on the PAYE Real Time Information system. Read the **guidance 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.

If you have not claimed enough support, you have 28 days after the end of each month to contact HMRC and adjust your claim (if this falls on a weekend or a bank holiday, it would then be the next working day).

To help us to support as many businesses as possible, please don't contact HMRC about payment before six working days have passed, as we won't be able to check on payment before this time. If you need help 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 can't find the help you need online.



Continue to step 7

Step 7: Making additional claims

For your next claim period please return to Step 3, but remember your claim periods cannot overlap. Please also check your calculations every time you make a new claim, in case any details have changed. You will only be able to increase the amount of your claim if you amend it within 28 calendar days after the month the claim relates to (if this falls on a weekend or a bank holiday, it would then be the next working day).

Further information

Remember that grants from the Coronavirus Job Retention Scheme are only intended for the payment of employees' salaries.

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 claimed too much and do not plan to submit further claims, or if you don't need the grant and want to make a voluntary repayment, **find out how to pay all or some of your grant back**.

HMRC now publish the following information in a monthly list of employers who make CJRS claims:

- the employer name
- Company Registration Numbers (for those who have one)
- banded amounts of how much the claim was for.

Your employees will also be able to check if you have made a CJRS claim on their behalf through their online Personal Tax Account.

Protect yourself from scams

As part of the Spring 2021 Budget, the Chancellor announced a Taxpayer Protection Taskforce to tackle the minority who deliberately claim money they're not entitled to. If you suspect fraud, please report it using our online form. Go to GOV.UK and search 'Report fraud to HMRC' for more information.

Stay vigilant about scams, which may mimic government messages as a way of appearing authentic. Search 'scams' on GOV.UK for information on how to recognise genuine HMRC contact. You can forward suspicious emails claiming to be from HMRC to **phishing@hmrc.gov.uk** and **texts to 60599**.

Access the National Cyber Security Centre's guide on how to stay secure online and protect yourself and your business against cyber crime by searching 'CyberAware' on GOV.UK.