



CORONAVIRUS JOB RETENTION SCHEME

Claim for your employees' wages

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 80% of their wages.

The Coronavirus Job Retention Scheme (CJRS) has been extended.

From 1 November, the UK Government will pay 80% of employees' usual wages for the hours not worked, up to a cap of £2,500 per month. The government will review the terms of the scheme in January 2021.

You must pay the associated Employer National Insurance contributions (ER NICs) and pension contributions (up to the level of the minimum automatic enrolment employer pension contribution) on subsidised furlough pay from your own funds.

Rules for claim periods from 1 November, and deadlines for claims

From 1 November the government will pay 80% of employees' wages up to a cap of £2,500 per month. Employers will pay ER NICs and pension contributions. Employers have to pay employees for the hours they work and can choose to top up their wages above the 80% total and £2,500 cap for the hours not worked at their own expense if they wish.

Neither you nor your employee needs to have benefitted from CJRS before to claim for periods from 1 November onwards.

Claim periods from 1 November 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.

Continue to step 3

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.

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

Continue to step 6

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.



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).



Continue to further information

Further information

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

For claim periods from December 2020, HMRC will publish the following information of employers who make CJRS claims:

- the employer name
- an indication of the value of the claim within a banded range
- the company number for companies and Limited Liability Partnerships (LLPs).

Details of CJRS claims for December will be published in February, and then monthly thereafter.

For claim periods from December 2020, your employees will also be able to check if you have made a CJRS claim on their behalf through their online Personal Tax Account.

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 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**.

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**.