

## CJRS – HMRC MAKES CHANGES TO CALCULATIONS FOR CLAIMS

HMRC has updated its guidance on how to perform usual hours calculations where employees come off furlough or flexible furlough partway through a claim period. The change affects claims made from 14 September.

The guidance states:

“If your employee stops being furloughed or flexibly furloughed partway through a claim period, when calculating the number of furloughed hours you can claim for, make sure you:

- / Only calculate the employee’s usual hours up to the last day of furlough, instead of to the end of the claim period
- / Do not include any working hours after the last day of furlough.”

HMRC has stated that employers do not need to amend claims made prior to 14 September, but they should use this calculation for any claims from 14 September 2020, for an employee who stops being furloughed or flexibly furloughed partway through a claim period.

See: <https://www.gov.uk/guidance/calculate-how-much-you-can-claim-using-the-coronavirus-job-retention-scheme#work-out-80-of-your-employees-usual-wage>