

CORONAVIRUS JOB RETENTION SCHEME (CJRS)

The scheme has been extended. Government guidance has been updated with details of how to claim for periods after 1 November 2020.

The CJRS will remain open until 31 March 2021. From 1 November 2020 employers can claim 80% of an employee's usual salary for hours not worked, up to a maximum of £2,500 per month.

Employers can claim for employees who were employed on 30 October 2020, as long as they have made a PAYE RTI submission to HMRC between the 20 March 2020 and 30 October 2020, notifying a payment of earnings for that employee. This may differ where they have re-employed an employee after 23 September 2020.

All employers with a UK bank account and UK PAYE schemes can claim the grant.

They do not need to have previously claimed for an employee before the 30 October 2020 to claim for periods from 1 November 2020.

Employers can furlough employees for any amount of time and any work pattern, while still being able to claim the grant for the hours not worked.

Employers might need to contribute towards the cost of their furloughed employees' wages for these periods.

For periods from 1 November 2020, they will need to pay for the cost of employer NICs and pension costs.

Claims for furlough days in November 2020 must be submitted by 14 December 2020.

See also: https://www.gov.uk/guidance/claim-for-wages-through-the-coronavirus-job-retention-scheme?utm_source=3828fbca-86f4-4f35-b476-3e20599ed05e&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate