

---

Written 15 April 2020

## **HELP TO CLAIM – CORONAVIRUS JOB RETENTION SCHEME (CJRS)**

Full text: <https://content.govdelivery.com/accounts/UKHMRCED/bulletins/286a910>

HMRC have issued an important update about changes to the CJRS including changes regarding employee eligibility.

They state:

- “you can claim for employees that were employed as of 19 March 2020 and were on your PAYE payroll on or before that date; this means that you will have made an RTI submission notifying us of payment of that employee on or before 19 March 2020
- employees that were employed as of 28 February 2020 and on payroll (i.e. notified to us on an RTI submission on or before 28 February) and were made redundant or stopped working for you after that, and prior to 19 March 2020, can also qualify for the scheme if you re-employ them and put them on furlough.”

**In addition, HMRC outline details on how to claim.**

They comment:

“As you prepare to make a claim, please note:

- the online claim service will be launched on GOV.UK on 20 April 2020 – please do not try to access it before this date as it won't be available
- the only way to make a claim is online – the service should be simple to use and any support you need available on GOV.UK; this will include help with calculating the amount you can claim
- you can make the claim yourself even if you usually use an agent
- claims will be paid within 6 working days; you should not contact us unless it is absolutely necessary – any queries should be directed to your agent, representative or our webchat service
- we cannot answer any queries from employees – they will need to raise these with you, as their employer, directly.”

**Most importantly HMRC outline the information required to make a claim:**

“In addition to the information in our previous email, you will need to have the following before 20 April 2020:

- a Government Gateway (GG) ID and password – if you don't already have a GG account, you can apply for one online, or by going to GOV.UK and searching for 'HMRC services: sign in or register'
- be enrolled for PAYE online – if you aren't registered yet, you can do so now, or by going to GOV.UK and searching for 'PAYE Online for employers'

- 
- the following information for each furloughed employee you will be claiming for:
  - Name.
  - National Insurance number.
  - Claim period and claim amount.
  - PAYE/employee number (optional).
  - if you have fewer than 100 furloughed staff – you will need to input information directly into the system for each employee
  - if you have 100 or more furloughed staff – you will need to upload a file with information for each employee; we will accept the following file types: .xls .xlsx .csv .ods.”

If we do your payroll and you want us to file your claim, we can do this as we already have your authority.

You will need to tell us which UK bank account you want the grant to be paid into, in order to ensure funds are paid as quickly as possible to you and as stated above this can take up to 6 days after filing the Furlough Claim.

Please contact us for further information.