
Written 11 November 2020

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. This is a tight deadline, so it is important we work together to get any claims submitted promptly.

We have already processed many grants for clients, and we can estimate a claim in advance for you with our November (and onwards) Excel Furlough claim calculator.

Front Page		Help	Free Notes	Business Info	Average Pay Calc	"Normal" Hours	01/11/2020 First day of Month 30/11/2020 Last Day of Month		SEE NOTES ON FRONT PAGE		ADJUST		On any single line, complete Section A OR B - BUT NOT BOTH												
employees you can claim for						Do not amend these dates						Multiple FIN If full furlough should be 100%		Do not Overwrite		Monthly									
There are examples from HMRC website underneath the main table						N		F		Days in period Claimable Normal		Revised Days within the current month		NORMAL SALARY/ WAGES Payable		Section A Either Regular Salary		Section A Either Regular Salary		X Same period		Secti Y Aven			
Employee Name	NI Number (optional)	Work/ Payroll Number	Tick if Employment started after 20/03/2020 or not previously Furloughed	Memo only Date furloughed	Memo only "Claimed" From" Date	Memo only "Claimed" To" Date	Normal Hours (Linked to Calc Page)	Actual Worked Hours Input from Working Sheet	Furlough Hours Calculated Normal -Actual	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
			<input type="checkbox"/>																						

We can also guide you through the information you need to gather, ensure you follow the rules and record any changes of employment terms with your employees.

Please talk to us about example Board minutes and notes of meetings with employees.

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