
17 December 2020

THE CORONAVIRUS JOB RETENTION SCHEME HAS BEEN EXTENDED

The Coronavirus Job Retention Scheme has been extended until 30 April 2021.



For the period 1 November 2020 to 30 April 2021 the government grant will cover the full 80% of wages. Employers will not be required to contribute or top-up for the hours not worked. You will still need to pay employer National Insurance contributions and employer pension contributions, you cannot claim for these.

You can choose to top up your employees' wages above the minimum 80% furlough pay amount, but you do not have to. Employees must not work or provide any services for the business during hours which they are recorded as being on furlough, even if they receive a top-up wage.

You must keep a copy of all records for 6 years, including:

- the amount claimed and claim period for each employee
- the claim reference number for your records
- your calculations in case HMRC need more information about your claim
- usual hours worked, including any calculations that were required, for employees you flexibly furloughed
- actual hours worked for employees you flexibly furloughed

See: https://www.gov.uk/guidance/calculate-how-much-you-can-claim-using-the-coronavirus-job-retention-scheme?utm_source=d2235da4-5bff-4629-9601-2534602ddd48&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

Please contact us if you need help in making the claim.
