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CORONAVIRUS JOB RETENTION SCHEME (CJRS) UPDATE

The government has published the latest details on the CJRS and here is a summary of recent changes.

Calculations

Guidance on calculating how much you have to pay your furloughed employees for hours on furlough and how much you can claim back, has been updated with new maximum wage tables and claim dates.

See: [Calculate how much you can claim using the Coronavirus Job Retention Scheme - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/how-to-claim-the-coronavirus-job-retention-scheme)

Find examples to help you calculate your employees' wages

Check examples to help you calculate your employee's wages, National Insurance contributions and pension contributions if you're claiming through the Coronavirus Job Retention Scheme.

See: [Find examples to help you calculate your employees' wages - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/how-to-claim-the-coronavirus-job-retention-scheme)

Check which employees you can put on furlough to use the Coronavirus Job Retention Scheme

The Section on employee transfers under TUPE and on a change in ownership has been updated.

See: [Check which employees you can put on furlough to use the Coronavirus Job Retention Scheme - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/how-to-claim-the-coronavirus-job-retention-scheme)

Steps to take before calculating your claim

The section about employee reference dates added and changes made throughout the page to include employee reference dates.

See: [Steps to take before calculating your claim using the Coronavirus Job Retention Scheme - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/how-to-claim-the-coronavirus-job-retention-scheme)

Penalties for not telling HMRC about CJRS overpayments - CC/FS48.

If you have received a grant but were not eligible or you have been overpaid, find out what penalties you may have to pay if you do not tell HMRC.

See: [Penalties for not telling HMRC about Coronavirus Job Retention Scheme grant overpayments - CC/FS48 - GOV.UK \(www.gov.uk\)](#)

Please contact us if you need help with claiming CJRS, we have already processed many claims and we can accurately predict your likely claim amount.