
Written 19 May 2021

Coronavirus Job Retention Scheme (CJRS) – update

Below is a roundup of the latest information on the CJRS which is extracted from HMRC updates provided to us. Please contact us if you need any help in making your claims.

Submit your Coronavirus Job Retention Scheme (CJRS) claims for May

CJRS claims for periods in May can be submitted now and must be made by Monday 14 June.

You can claim before, during or after you process your payroll. It is best to make a claim once you are sure of the exact number of hours your employees will work so you do not have to amend your claim later.

Check if you and your employees are eligible and work out how much you can claim by contacting us and we will be delighted to help you.

Conditions of claiming CJRS grants

You must pay the associated employee tax and National Insurance contributions to HMRC. This is a condition of applying for the grant, so not doing so will mean you will need to repay the whole of the CJRS grant and you may not be able to claim for future CJRS grants.

What you need to do now

1. If you have not submitted your claim for April, but believe that you have a reasonable excuse for missing the 14 May deadline, check if you can make a late claim here: [Get help with the Coronavirus Job Retention Scheme - GOV.UK \(www.gov.uk\)](https://www.gov.uk)
2. Submit any claims for May no later than Monday 14 June.
3. Keep records that support the amount of CJRS grants you claim, in case HMRC needs to check them.
4. Make sure you are paying employee tax and National Insurance contributions to HMRC and contact them if you are struggling to pay.

See: [Action required – submit your May claims for the Coronavirus Job Retention Scheme \(govdelivery.com\)](https://govdelivery.com)

Changes to the CJRS from July

The government will continue to pay 80% of your furloughed employees' usual wages for the hours not worked, up to a cap of £2,500 per month, to the end of June.

In July, CJRS grants will cover 70% of employees' usual wages for the hours not worked, up to a cap of £2,187.50. In August and September, this will then reduce to 60% of employees' usual wages up to a cap of £1,875.

You will need to pay the 10% difference in July (20% in August and September) so that you continue to pay your furloughed employees at least 80% of their usual wages for the hours they do not work during this time, up to a cap of £2,500 per month.

For the hours not worked you can continue to choose to top up your employees' wages above the 80% level or cap for each month, at your own expense.

See HMRC Covid-19 support here: [Action required – submit your May claims for the Coronavirus Job Retention Scheme \(govdelivery.com\)](https://govdelivery.com)

Penalties for not telling HMRC about coronavirus (COVID-19) support scheme overpayments - CC/FS11a

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

See: [Penalties for not telling HMRC about coronavirus \(COVID-19\) support scheme overpayments - CC/FS11a - GOV.UK \(www.gov.uk\)](https://www.gov.uk)
