



Whittles Guide to the Coronavirus Job Retention Scheme (CJRS)

Updated March 2021

The government continues to update its guidance on the job retention scheme. The latest changes in brief are:

The Coronavirus Job Retention Scheme has now been extended until 30 September 2021 and the level of grant available to employers under the scheme will stay the same until 30 June 2021.

From 1 July 2021, the level of grant will be reduced and you will be asked to contribute towards the cost of your furloughed employees' wages. To be eligible for the grant you must continue to pay your furloughed employees 80% of their wages, up to a cap of £2,500 per month for the time they spend on furlough.

See the government website [here](#) for the table below shows the level of government contribution available in the coming months, the required employer contribution and the amount that the employee receives per month where the employee is furloughed 100% of the time.

.

- The employer and employees do not need to have benefited from the scheme before to claim for periods from 1 November.
- HMRC intends to publish details of employers who use the scheme for claim periods from December, and employees will be able to find out if their employer has claimed for them under the scheme.
- There are now monthly deadlines for claims. You can no longer submit claims for claim periods ending on or before 31 October 2020. Claims for periods starting on/after 1 November must be submitted within 14 calendar days after the month they relate to, unless this falls on a weekend in which case the deadline is the next weekday.
- The launch of the Job Support Scheme has also been postponed.

Claims are subject to eligibility and the rules in force at the time. To check your eligibility for the scheme, click [here](#).

- Employers need to agree working hours with any employees they wish to furlough for November and agree any changes to their employment contract.
- Employers can work out how much you can claim for employees using the HMRC's CJRS calculator and examples.
- Employers will need to keep any records that support the amount of CJRS grant claimed, in case HMRC needs to check them.

For further details as published on the government's website,
Employers – click [here](#)
Employees - click [here](#).

The government has updated its Coronavirus Job Retention Scheme calculator. Click [here](#). You can use this calculator to work out the figures you'll need when you complete a claim through the scheme. It also gives a detailed breakdown of calculations for each pay period for your records.

Flexible furloughing

Flexible furloughing continues. Any sort of working pattern is permitted under the flexible furlough scheme and there is no restriction on the length of time it must last. Employers will bear the cost in full for any hours worked by furloughed employees and can claim a furlough grant to cover the balance between hours worked and employee's "usual hours".

If an employer wishes to agree a flexible furlough arrangement, however, he/she must enter into a new agreement with the employee. The rules about what an employee is (and is not) permitted to do during any days they are furloughed remain unchanged.

Where flexible furlough is being used, there are additional record keeping requirements and employers are required to retain (for six years) records of the following:

- the number of usual hours the employee would usually work in the claim period
- the number of hours the employee has or will work in the claim period
- employers will also need to keep a record of the number of furloughed hours the employee has been furloughed in the claim period

Holiday will continue to accrue as usual, whether an employee is fully or flexibly furloughed.

Furlough period

Until 1 July 2020, the minimum length of time for which an employee could be furloughed was 3 consecutive weeks. From 1 July, furlough periods could last any amount of time; there is no minimum period.

Repayment of fraudulent or incorrect claims

HMRC will check claims made under the CJRS and payments may be withheld or may need to be paid back if a claim is found to be fraudulent or based on incorrect information.

If you would like to discuss how the scheme may be of relevance to you or your employees, please contact [Rachel Skells](#), [Michael Greene](#) or your usual Whittles contact