

ANNOUNCEMENT BY HMRC

CORONAVIRUS JOB RETENTION SCHEME EXTENDED TO END OF APRIL 2021

The UK Government has reviewed the terms of the scheme and announced that the Coronavirus Job Retention Scheme (CJRS) will remain at the current level of 80% of usual wages for the hours not worked, and will be extended **until the end of April 2021**.

Reminder of monthly deadlines

Thank you if you submitted your November furlough claims by the deadline of 14th December.

If you did not submit a claim by this date, we may still accept it if there is a reasonable excuse for not claiming by the deadline. Go to GOV.UK and search 'claim for wages' for more support.

Please note that reasonable excuses do not apply to late claims for periods before November, which should have been submitted already.

What you need to do now

1. If you haven't submitted your claim for November but still need to, check if you have a reasonable excuse by searching 'claim for wages' – if your reason means you can claim late, please do so as soon as you're able to.
2. Check you have not made any errors on your November claims, by looking at the eligibility criteria and calculating how much you can claim – search 'Job Retention Scheme' on GOV.UK.
3. **Submit any claims for December no later than 14th January.**
4. Keep any records that support the amount of CJRS grants you claim, in case HMRC needs to check them.

You can now make December claims

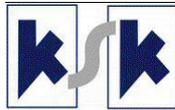
You can now submit claims for periods in December. These must be made by **14 January**.

To help you plan ahead to meet the monthly deadlines, here's a list of the key dates you need to know:

- **14th January 2021** – final date to submit claims for December 2020 by 11:59pm
- **15th February 2021** – final date to submit claims for January 2021 by 11:59pm
- **15th March 2021** – final date to submit claims for February 2021 by 11:59pm
- **14th April 2021** – final date to submit claims for March 2021 by 11:59pm
- **14th May 2021** – final date to submit claims for April 2021 by 11:59pm.

Frequently asked questions about CJRS

You can find everything you need to know about the CJRS on GOV.UK by searching 'Job Retention Scheme', but here are some answers to the most frequently asked questions.



What if I've claimed too much in error?

If you have claimed too much CJRS grant and have not already repaid it, you must notify us and repay the money by the latest of whichever date applies below:

- 90 days from receiving the CJRS money you're not entitled to
- 90 days from the point circumstances changed so that you were no longer entitled to keep the CJRS grant.

If you do not do this, you may have to pay interest and a penalty as well as repaying the excess CJRS grant. For more information on interest search 'Interest rates for late and early payments' on GOV.UK.

You can repay as part of your next online claim without needing to call us. If you claimed too much but do not plan to submit further claims, you can let us know and make a repayment online through our card payment service or by bank transfer – go to 'Pay Coronavirus Job Retention Scheme grants back' on GOV.UK.

What if I haven't claimed enough?

If you have made a mistake in a claim that means you received too little money, you'll need to amend it **within 28 calendar days** after the month the claim relates to – unless this falls on a weekend or bank holiday, in which case the deadline is the next weekday. The deadline to amend claims for November is **Tuesday 29th December**.

To find out how to amend a claim, search 'Get help with the Coronavirus Job Retention Scheme' on GOV.UK.

Why have monthly deadlines been introduced?

Introducing a 14-day deadline ensures that we can more regularly and accurately see and react to the impact of coronavirus on businesses and individuals.

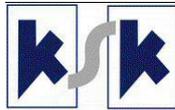
Our data suggests that most employers have made their claim within 14 days each month. You can go to GOV.UK and search 'claim for wages' if you were unable to meet a deadline.

Can I use CJRS grants to pay for holiday leave?

If employers have furloughed employees because of the effect of coronavirus on their business, they can claim under the CJRS for periods of paid leave they take while on furlough, including for bank holidays such as Christmas Day or Boxing Day.

If an employee is flexibly furloughed, you can count any time taken as holiday as furloughed hours rather than working hours. This means you can claim 80% of their usual wages for these hours. Employers should not place employees on furlough just because they are going to be on paid leave.

If a furloughed employee takes holiday, their employer should top up their pay to their normal rate in line with the Working Time Regulations. For more information search 'check if you can claim for your employees' wages' on GOV.UK.



Can I include a Christmas bonus in my calculation for the grant?

You can claim for regular payments that you are contractually obliged to pay your employees, including compulsory commission, fees and overtime. However, you cannot claim for discretionary commission, non-contractual bonuses (including tips) and non-cash payments. For more information search 'steps to take before calculating your claim' on GOV.UK.

How do I calculate the grant amount for employees?

A CJRS calculator can work out most fixed or variable pay calculations – you can find our CJRS calculator on GOV.UK by searching 'calculate how much you can claim'. However, the CJRS calculator cannot be used for some employees, including those who:

- were variably paid, and have been on more than one period of furlough where any part of any of the periods of furlough was in the 2019/20 tax year
- have variable pay, started employment before 6 April 2020 and were not on their employer's payroll on or before 19 March 2020
- started employment with their employer during a calendar period in the 2019-20 tax year which corresponds with part or all of the period being claimed for.

For a complete list of circumstances, search 'calculate how much you can claim' on GOV.UK.

If you can't use the calculator, you will need to work out what you can claim manually using the calculation guidance. It's your responsibility to check that the amount you are claiming for is correct.

Where can I get further support?

Thousands of people have joined and benefited from our live webinars which now offer more support on changes to CJRS, and how they affect you. To book online, or to view updated guidance, go to GOV.UK and search 'help and support if your business is affected by coronavirus'.

Our phone lines and webchat remain very busy, so the quickest way to find the support you need is on GOV.UK. This will leave our phone lines and webchat service open for those who need them most.

Contact Paul Southward, or your usual KSK contact:

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Phone: 01582 651000