



M+A

Partners

Coronavirus Job Retention Scheme (CJRS)

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Coronavirus Job Retention Scheme (CJRS) Update

The Coronavirus Job Retention Scheme (CJRS) has been extended until 30 September 2021, providing a prolonged level of support for employers whose businesses remain negatively impacted by coronavirus.

The level of grant available through the CJRS will remain the same until 30 June 2021.

What level of grant will employers receive?

From 1 July 2021, the level of government grant available for employee hours not worked will vary. However, throughout each of these periods the employee must continue to receive 80% of their salary for hours not worked, up to £2,500 per month.

Employers can continue to choose to top up employees' wages above the 80% / £2,500 cap at their own expense.

For periods ending on or before 30 June 2021

- + Employers can claim 80% of an employee's usual salary for hours not worked;
- + Up to a maximum of £2,500 per month; and
- + Employers will be asked to cover National Insurance and employer pension contributions.

For the period 1 July - 31 July 2021

- + Employers can claim 70% of an employee's usual salary for hours not worked;
- + Up to a maximum of £2,187.50;
- + Employers will be asked to contribute 10% of an employee's usual salary for hours not worked;
- + Up to a maximum of £312.50 per month; and
- + Employers will be asked to cover National Insurance and employer pension contributions.

For the period 1 August - 31 August 2021

- + Employers can claim 60% of an employee's usual salary for hours not worked;
- + Up to a maximum of £1,875;
- + Employers will be asked to contribute 20% of an employee's usual salary for hours not worked;
- + Up to a maximum of £625 per month; and
- + Employers will be asked to cover National Insurance and employer pension contributions.

For the period 1 September - 30 September 2021

- + Employers can claim 60% of an employee's usual salary for hours not worked;
- + Up to a maximum of £1,875;
- + Employers will be asked to contribute 20% of an employee's usual salary for hours not worked;
- + Up to a maximum of £625 per month; and
- + Employers will be asked to cover National Insurance and employer pension contributions.

What are the eligibility criteria for making a claim?

Any entity with a UK payroll can apply for a grant through CJRS, however if an employee's salary is publicly funded, those funds should be used to continue paying the employee.

Different employment conditions affect eligibility for the furlough scheme.

Click here to read more on the different groups of employees that are eligible:



For periods ending on or before 30 April 2021

- + Employers can claim for employees who were employed on 30 October 2020, as long as a PAYE RTI submission was made to HMRC between 20 March and 30 October 2020, notifying a payment of earnings for that employee; and
- + There is no requirement for an employer to have previously claimed for the employee prior to 30 October 2020.

For periods starting on or after 1 May 2021

- + Employers can claim for employees who were employed on 2 March 2021, as long as a PAYE RTI submission was made to HMRC between 20 March 2020 and 2 March 2021, notifying a payment of earnings for that employee; and
- + There is no requirement for an employer to have previously claimed for the employee prior to 2 March 2021.

Agreeing to furlough employees

Employers will need a written agreement relating to any employees that are either fully or flexibly furloughed. When employers are making decisions in relation to the process, including deciding who to offer furlough to, equality and discrimination laws will apply in the usual way.

We recommend that you speak to your employment legal adviser when furloughing an employee, as every employer's situation is different and therefore requires its own specific advice.

- + A written record of the furlough agreement must be kept for five years, along-with a record of how many hours employees work and the number of hours they are furloughed;
 - + Where consistent with employment law, any flexible furlough or furlough agreement made retrospectively that has effect from 1 November 2020 will be valid for the purposes of a CJRS claim;
 - + Flexible furlough can last for any period of time and employees can enter into an agreement more than once; and
 - + The claim period must be for a minimum of seven calendar days.
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Calculating a claim

Prior to submitting a claim to HMRC, employers are required to calculate how much they can claim through CJRS.

Employers must work out

- + The length of the claim period (the start date of your claim period is the date your first employee was furloughed);
- + What should be included when calculating the employee's wages; and
- + The employee's usual hours and furloughed hours.

The CJRS calculator can be used to work out the figures required when making a claim. It should be used for each employee on full and flexible furlough, with the results added up for each claim period.

The calculator has been updated to include a new model for May 2021 claims. For claim periods starting on or after 1 May 2021, the employer should not include the days where the employee was on statutory sick pay related leave.

Click here to access the calculator: 

Claims can be made before, during or after payroll is processed, as long as they are submitted by the relevant claims deadline. Payments are made six working days after a claim is made.

Monthly claim deadlines

Claims must be submitted by 11.59pm on the dates below.

14 May: final date to submit claims for April

14 June: final date to submit claims for May

14 July: final date to submit claims for June

16 August: final date to submit claims for July

14 September: final date to submit claims for August

14 October: final date to submit claims for September.

The maximum wage amount

The upper limit for the amount that can be claimed for an employee's wage is £2,500 a month, or £576.92 a week.

To calculate the maximum amount, multiply the daily maximum wage amount by the number of calendar days an employee is furloughed for.

The daily maximum amount for May, July and August 2021 is £80.65 per day and £83.34 for June and September 2021.

Click here for further details on calculating 80% of an employee's usual wage: [>](#)

Making a claim

Make a claim here, by clicking on the 'Claim now' button: [>](#)

To make a claim you will need the Government Gateway ID and password received when you registered for PAYE online.

Records must be kept for six years, to support the amount of CJRS grants that are claimed.

Click here to find out what to do if too much has been claimed: [>](#)

Click here to find out what to do if not enough has been claimed: [>](#)

How M+A Partners can help you

M+A Partners can help its payroll clients claim the grant monies and administer claims under the Coronavirus Job Retention Scheme. Our fees for undertaking furloughing work are computed on a time spent basis.

For assistance with operating your payroll or calculating your claim, please get in touch with your usual M+A Partners contact or email CJRSSupport@mapartners.co.uk or payroll@mapartners.co.uk



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