

NIVO ASSIST

COVID-19 BRIEFING DOCUMENT – No.1

CORONAVIRUS – JOB RETENTION SCHEME – UPDATED 1ST APRIL 2021

Claim for some of your employee's wages if you have put them on furlough or flexible furlough because of coronavirus (COVID-19).

From:

[HM Revenue & Customs](#)

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The Coronavirus Job Retention Scheme has been extended until 30 September 2021. [Find out more about how the scheme is changing.](#)

Claims for furlough days in March 2021 must be made by 14 April 2021.

You can no longer submit claims for claim periods ending on or before 31 October 2020.

To use the scheme, the steps you'll need to take are:

1. [Check if you can claim.](#)
2. [Check which employees you can put on furlough.](#)
3. [Steps to take before calculating your claim.](#)
4. [Calculate how much you can claim.](#)
5. Claim for your employees' wages.
6. [Report a payment in PAYE Real Time Information.](#)

If you're an employee you cannot claim for yourself, instead you should [check if your employer can use the Coronavirus Job Retention Scheme.](#)

Use this service to:

- claim for your employees' wages
- save and continue a claim (within 7 days of starting it)
- delete a claim (within 72 hours of submitting it)

7. What you'll need

To make a claim, you will need:

- to be registered for [PAYE online](#)
- your UK, Channel Island or Isle of Man bank account number and sort code (only provide bank account details where a BACS payment can be accepted)
- the billing address on your bank account (this is the address on your bank statements)
- your employer PAYE scheme reference number
- the number of employees being furloughed
- each employee's National Insurance number (you will need to [search for their number using basic PAYE Tools](#) if you do not have it, or [contact HMRC](#) if your employee has a temporary number or genuinely has never had one)
- each employee's payroll or employee number (optional)
- the start date and end date of the claim
- the full amounts of employee wages you're claiming for
- your phone number
- contact name

You also need to provide either:

- your name (or the employer's name if you're an agent)
- your Corporation Tax unique taxpayer reference
- your Self Assessment unique taxpayer reference
- your company registration number

If you're claiming for employees that are flexibly furloughed, you'll also need:

- the number of usual hours your employee would usually work in the claim period
- the number of hours your employee has or will work in the claim period

- you will also need to keep a record of the number of furloughed hours your employee has been furloughed in the claim period

It is important that you provide the data we need to process your claim. Payment of your grant may be at risk or delayed if you submit a claim that is incomplete or incorrect.

8. Using an agent to do PAYE online

If you use an agent who is authorised to do PAYE online for you, they will be able to claim on your behalf.

If you're using an agent you must:

- get their agent ID (your agent can get this from their HMRC online service for agents account under 'authorise client')
- be enrolled for PAYE online for employers
- give them your UK bank account details (only provide bank account details where a BACs payment can be accepted)

If you would like to use an agent, but do not have one authorised to do PAYE online for you, you can do that by accessing your [HMRC online services](#) and selecting 'Manage Account'.

You can also use this service to remove authorisation from your agent if you do not want it to continue after they have submitted your claim(s).

9. If you're putting 100 or more employees on furlough

You can [download a template if you're claiming for 100 or more employees](#) and upload this when you claim.

Using this template will help ensure your claim is processed quickly and successfully. Your template may be rejected if you do not give the information in the right format.

10. How to claim

You'll need the Government Gateway user ID and password you got when you registered for PAYE online.

You can claim before, during or after you process your payroll as long as your claim is submitted by the relevant claim deadline. You cannot submit your claim more than 14 days before your claim period end date.

When making your claim, you:

- do not have to wait until the end date of the claim period for a previous claim before making your next claim
- can make your claim more than 14 days in advance of the pay date (for example, if you pay your employee in arrears)

The earliest you can make a claim for May 2021 is 19 April 2021.

If you do not finish your claim in one session, you can save a draft. You must complete your claim within 7 days of starting it.

Claims must be submitted by 11.59pm 14 calendar days after the month you're claiming for. If this time falls on the weekend or a bank holiday then claims should be submitted on the next working day.

Claim for furlough days in	Claim must be submitted by
November 2020	14 December 2020
December 2020	14 January 2021
January 2021	15 February 2021
February 2021	15 March 2021
March 2021	14 April 2021
April 2021	14 May 2021
May 2021	14 June 2021
June 2021	14 July 2021
July 2021	16 August 2021
August 2021	14 September 2021
September 2021	14 October 2021

If you want to delete a claim in the online service, you must do this within 72 hours of starting it.

Online services may be slow during busy times. Check if there are any [problems with this service](#).

[Claim now](#)

11. If you have missed the claim deadline

For claim periods from 1 November, HMRC may accept late claims if you have (all of the following):

- a reasonable excuse
- taken reasonable care to try and claim on time
- claimed without delay as soon as you were able to

You may have a reasonable excuse if for example:

- your partner or another close relative died shortly before the claim deadline
- you had an unexpected stay in hospital that prevented you from dealing with your claim
- you had a serious or life-threatening illness, including Coronavirus related illnesses, which prevented you from making your claim (and no one else could claim for you)
- a period of self-isolation prevented you from making your claim (and no one else could make the claim for you)
- your computer or software failed just before or while you were preparing your online claim
- service issues with HMRC online services prevented you from making your claim
- a fire, flood or theft prevented you from making your claim
- postal delays that you could not have predicted prevented you from making your claim
- delays related to a disability you have prevented you from making your claim
- an HMRC error prevented you from making your claim

If you've missed the claim deadline and meet one of the reasonable excuses, [make a request to submit a late claim](#). You should do this as soon as you're ready to make your claim but only after the claim deadline has passed.

12. If you've claimed the wrong amount

Find out [what to do if you've claimed too much](#) from the scheme.

Find out [what to do if you've not claimed enough](#) from the scheme.

13. After you've claimed

Once you've claimed, you'll get a claim reference number. HMRC will then check that your claim is correct and pay the claim amount by BACs into your bank account within 6 working days.

You must:

- keep a copy of all records for 6 years, including:
 - the amount claimed and claim period for each employee
 - the claim reference number for your records
 - your calculations in case HMRC need more information about your claim
 - for employees you flexibly furloughed, usual hours worked including any calculations that were required
 - for employees you flexibly furloughed, actual hours worked
- tell your employees that you have made a claim and that they do not need to take any more action
- pay your employee their wages, if you have not already

You must pay the full amount you are claiming for your employee's wages to your employee. You must also pay the associated employee tax and National Insurance contributions to HMRC, even if your company is in administration. If you're not able to do that, you'll need to repay the money back to HMRC.

You must also pay to HMRC the employer National Insurance contributions on the full amount that you pay the employee. If you have submitted a claim for the employer National Insurance contributions and pension contributions, then the full amount you claim in respect of these must be paid or you will need to repay the money back to HMRC.

Employers cannot enter into any transaction with the worker which reduces the wages below the amount claimed. This includes any administration charge, fees or other costs in connection with the employment. Where an employee had authorised their employer to make deductions from their salary, these deductions can continue while the employee is furloughed provided that these deductions are not administration charges, fees or other costs in connection with the employment.

14. When the government ends the scheme

When the scheme closes, you must decide to either:

- bring your employees back to work on their normal hours
- reduce your employees' hours
- terminate their employment ([normal redundancy rules apply to furloughed employees](#))

15. Tax Treatment of the Coronavirus Job Retention Grant

Payments you've received under the scheme are to offset the deductible revenue costs of your employees. You must include them as income when you calculate your taxable profits for Income Tax and Corporation Tax purposes.

Businesses can deduct employment costs as normal when calculating taxable profits for Income Tax and Corporation Tax purposes.

Individuals with employees that are not employed as part of a business (such as nannies or other domestic staff) are not taxable on grants received under the scheme. Domestic staff are subject to Income Tax and National Insurance contributions on their wages as normal.

16. How to report grant payments in Real Time Information

Find out [how to report Coronavirus Job Retention Scheme grant payments on Real Time Information submissions](#).

17. If you have not claimed enough

If you made an error in your claim that has resulted in you receiving too little money, you will still need to make sure you pay your employees the correct amount. You should [contact HMRC](#) to amend your claim and as you are increasing the amount of your claim, we may need to conduct additional checks.

You can no longer:

- submit any further claims for periods ending on or before 31 October 2020
- add to existing claims for periods on or before 31 October 2020

For claims relating to periods after 1 November 2020, you will only be able to increase the amount of your claim if you amend the claim within 28 calendar days after the month the claim relates to (unless this falls on a weekend or a bank holiday, it would then be the next working day).

To amend a claim for:	You must amend the claim by 11:59pm on:
November 2020	29 December 2020
December 2020	28 January 2021
January 2021	1 March 2021
February 2021	29 March 2021
March 2021	28 April 2021
April 2021	28 May 2021
May 2021	28 June 2021
June 2021	28 July 2021
July 2021	31 August 2021
August 2021	28 September 2021
September 2021	28 October 2021

18. Contacting HMRC

Use [HMRC's digital assistant](#) to find more information about the coronavirus support schemes.

You can also [contact HMRC](#) if you cannot get the help you need online.

We are receiving a very high numbers of calls, so please do not contact us unnecessarily. This will help us manage our essential public services during these challenging times.

There is no right of appeal if you are ineligible for the Coronavirus Job Retention Scheme.

You should [contact us](#) if you think you do not meet the eligibility criteria due to:

- an HMRC error
- unreasonable delays caused by HMRC

You can use our [complaints service](#) if you are not satisfied with the way we have handled your claim.

19. Other help and support

You can [watch videos and register for free webinars](#) to learn more about the support available to help you deal with the economic impacts of coronavirus.

You can [read previous versions of this guidance on The National Archives](#).

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