

## Extension of Coronavirus Job Retention Scheme until March 2021

*(Updated 5 November 2020)*

The Government only confirmed that the Coronavirus Job Retention Scheme (CJRS) would be extended to 2 December at the end of October in response to the new lockdown restrictions, but it has already taken the unprecedented step of extending it further until the end of March 2021 for all parts of the UK.

### How does it work?

As before, eligible employees will receive 80 per cent of their usual salary for hours not worked, up to a maximum of £2,500 per month.

Employers will have flexibility to use the scheme for employees for any amount of time or shift pattern, furloughing employees on either a full-time or part-time basis, and will be able to vary the hours worked in agreement with the employee.

Employers will have to pay the employee's wages for the hours they work as normal, as well as employer National Insurance and employer pension contributions.

The government will review the policy in January to decide whether economic circumstances are improving enough to ask employers to contribute more.

### How do I make a claim?

The extended CJRS will operate along the same lines as the previous scheme and businesses will be able to claim either shortly before, during or after running payroll.

Claims for November can be made from 8am Wednesday 11 November but must be submitted to HMRC by no later than 14 December 2020.

The Government has said that claims relating to each subsequent month should be submitted by day 14 of the following month. This will ensure prompt payment following the end of the month.

Importantly, neither the employer nor the employee needs to have previously claimed or have been claimed for under CJRS to claim the extended CJRS, as long as other eligibility criteria are met.

Employers are permitted to claim for any for employees who were employed and on their PAYE payroll on 30 October 2020.

This means the employer must have made a PAYE Real Time Information (RTI) submission to HMRC between 20 March 2020 and 30 October 2020, notifying a payment of earnings for that employee.

The Government has also confirmed that employees that were employed and on the payroll on 23 September 2020 who were made redundant or stopped working afterwards can be re-employed and claimed for.

Further details on how to claim are currently available by [clicking here](#) and full guidance on the new extended scheme will be published by the Government on Tuesday 10 November 2020.

If you intend to claim under the CJRS, please look at information published on how you can check if you're eligible to claim, and what you need to agree with your employees. You can find this on the GOV.UK website [here](#).

This latest information applies for CJRS claim periods from 1 November 2020. **The final date for claims for the period up to 31 October is still 30 November 2020.**

### Job Retention Bonus scrapped

The Government will not pay the Job Retention Bonus (JRB) in February as planned and has instead said that it will “redeploy a retention incentive at the appropriate time”.

The JRB was originally intended to encourage employers to keep people in work until the end of January. However, with the CJRS now extended until March, the Chancellor said the goals of this policy no longer apply.

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