



## JOB RETENTION BONUS

The Government has announced that employers will be able to claim a one-off payment of £1,000 for every employee they have previously received a grant for under the Coronavirus Job Retention Scheme (CJRS), and who remains continuously employed through to the end of January 2021.

To be eligible, the employee must have received earnings in November, December and January, and must have been paid an average of at least £520 per month, and a total of at least £1,560 across the three months.

As the employer, you will be able to claim the bonus after you have filed PAYE information for January 2021, and the bonus will be paid from February 2021. More detailed guidance, including how you can claim the bonus online, will be available by the end of September.

### What you need to do now

If you intend to claim the Job Retention Bonus you must:

- ensure all your employee records are up to date
- accurately report employees' details and wages on the Full Payment Submission (FPS) through the Real Time Information (RTI) reporting system
- make sure all of your CJRS claims have been accurately submitted and you have told us about any changes needed (for example if you've received too much or too little).

### Reminder of changes to CJRS

From **1 August 2020** CJRS continues to provide grants for furloughed employees but no longer funds employers' National Insurance (NI) and pensions contributions. You now have to make these payments from your own resources for all employees, whether furloughed or not. The Government guidance has been updated to reflect these changes.

Further guidance and live webinars offering more support on changes to the scheme and how they impact you are available to book online – go to GOV.UK and search 'help and support if your business is affected by coronavirus'.

### Making sure your data is right

It's important that you provide the data needed to process your claim. Payment of your grant may be at risk or delayed if you submit a claim that is incomplete or incorrect. HMRC may be in touch to request employee data if it's missing from your previous claims.

### National Insurance numbers

You need to provide a National Insurance number (NINO) for all employees as part of your CJRS claim. The only exception is in the very limited circumstances where an employee genuinely does not have a NINO, for example if they are under 16 years old.

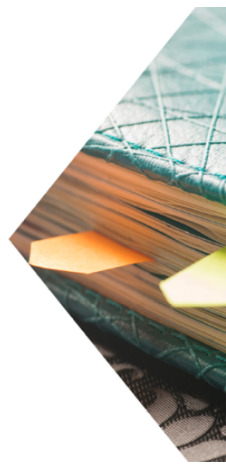
If you are claiming for an employee whose NINO you don't currently know, you can check their number by searching GOV.UK for 'Check a National Insurance Number using basic PAYE Tools'.

HMRC can no longer accept claims for fewer than 100 employees by phone where you do not have all employee NINO's unless the employees you are claiming for genuinely do not have these.

### Claimed too much in error?

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

- 90 days after receiving the CJRS money you're not entitled to
- 90 days from when circumstances changed so that you were no longer entitled to keep the CJRS grant
- 20 October 2020 if you received CJRS money you're not entitled to or if your circumstances changed on or before 22 July.



If you do not do this, you may have to pay a penalty. HMRC understand mistakes happen, particularly in these challenging times, and they will not seek out innocent errors and small mistakes for compliance action. HMRC will act, however, against anyone who deliberately sets out to defraud the system or claims money they aren't entitled to.

### How to let HMRC know about claiming too much

If you have received more than you are entitled to, you can let HMRC know as part of your next online claim without needing to call them – the system will prompt you to add details on if you have received too much. For more information, search for 'if you claim too much or not enough from the Coronavirus Job Retention Scheme' on GOV.UK.

If you received too much and do not plan to submit further claims – or you have claimed less than you were entitled to – please contact HMRC by searching 'Contact HMRC' on GOV.UK.

### Protect yourself from scams

Stay vigilant about scams, which may mimic government messages as a way of appearing authentic and unthreatening. Search 'scams' on GOV.UK for information on how to recognise genuine HMRC contact. You can also forward suspicious emails claiming to be from HMRC to [phishing@hmrc.gov.uk](mailto:phishing@hmrc.gov.uk) and texts to 60599.

### CONTACT US

If you have any queries or need any advice, please do not hesitate to contact us on:

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