

**Furlough and CJRS claims - update following budget announcement 4th March 2021**

**Extension to the Coronavirus Job Retention Scheme**

The Coronavirus Job Retention Scheme (CJRS) has been extended until the end of September 2021.

**The UK Government will continue to pay 80% of employees’ usual wages for the hours not worked, up to a cap of £2,500 per month, up to the end of June 2021.**

**In July, CJRS grants will cover 70% of employees’ usual wages** for the hours not worked, up to a cap of £2,187.50. **In August and September, this will then reduce to 60% of employees’ usual wages** up to a cap of £1,875.

It is the Council’s policy that furloughed employees are paid 100% of their normal wage, therefore you will need to fund the difference between the CJRS grant and the employee’s normal pay. All associated employer National Insurance contributions and pension contributions must be funded by the employer.

Please note that you are still only to make a claim on the scheme as a result of loss of external (i.e. parental) income, or if your DSG funding has reduced.

[Coronavirus (COVID-19): financial support for education, early years and children’s social care - GOV.UK (www.gov.uk)](https://www.gov.uk/government/publications/coronavirus-covid-19-financial-support-for-education-early-years-and-childrens-social-care/coronavirus-covid-19-financial-support-for-education-early-years-and-childrens-social-care)

**CJRS eligibility**

For periods from 1‌‌ ‌May 2021 onwards, you will be able to claim for eligible employees who were employed and on payroll on 2 March 2021. This means a PAYE Real Time Information (RTI) submission to HMRC must have been made between 20 March 2020 and 2 March 2021, notifying HMRC of earnings for that employee.

You and your employees do not need to have benefitted from the scheme before to make a claim, as long as you meet the eligibility criteria.

Please find a link below to the HMRC website where you can gain more information on the scheme.

[Check which employees you can put on furlough to use the Coronavirus Job Retention Scheme - GOV.UK (www.gov.uk)](https://www.gov.uk/guidance/check-which-employees-you-can-put-on-furlough-to-use-the-coronavirus-job-retention-scheme)

**How to make a claim**

If you wish to make a claim , you must complete and submit the Furlough Template on our [resources page on BSO](https://bso.bradford.gov.uk/content/cbmdc-payroll-and-pension-liaison-service-resources) to the Payroll & Pension Liaison Service ensuring:

* One claim is submitted in for each calendar month employees are furloughed. Any claims covering more than one calendar month will be rejected.
* The exact dates of furloughed staff are entered (we will not accept future dated claims as circumstances change)
* The hours entered must be for the monthly hours furloughed/actually worked. Please use the ‘Flexible Furlough Calculator’ on our resources page to calculate flexible furlough hours correctly.
* Claims must be submitted by the deadlines below.

HMRC’s deadline for submitting CJRS claims is 14th of the following month, so please ensure you submit your claims by the deadlines below so we have enough time to calculate and submit the claim on your behalf:

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| --- | --- | --- |
| **Claim for furlough days in** | **Deadline to submit to Payroll** | **Claim must be submitted to HMRC by** |
| March 2021 | 02/04/2021 | 14/04/2021 |
| April 2021 | 02/05/2021 | 14/05/2021 |
| May 2021 | 02/06/2021 | 14/06/2021 |
| June 2021 | 02/07/2021 | 14/07/2021 |
| July 2021 | 02/08/2021 | 16/08/2021 |
| August 2021 | 02/09/2021 | 14/09/2021 |
| September 2021 | 02/10/2021 | 14/10/2021 |

HMRC **will no**t accept a claim once the deadline has passed. We will not accept any responsibility or liability for financial loss for claims submitted after the deadlines above or incorrectly completed claim forms.

If you require any further information or have any queries regarding the scheme or completing the claim form please contact Donna Jones (Payroll Team Manager ) on 01274 432967 or 07582105314 or email Payroll-ExternalTeam@bradford.gov.uk