

# The Coronavirus Job Retention Scheme (CJRS)

**CJRS Extension 5 November 2020.** The ‘furlough scheme’ has been extended to 31 March 2021. For the first two months the government will contribute 80% of pay for standard hours not worked. Employers will not have to contribute to gross pay but must pay employer NICs and pension contributions. The contribution rates will be revised in January 2021. Eligible employees must have been on the payroll on 30 October 2020, though employees that were employed and on the payroll on 23 September 2020 who stopped working for their employer afterwards can be re-employed and claimed for. The Job Support Scheme and Job Retention Bonus have been suspended

<https://www.gov.uk/government/publications/extension-to-the-coronavirus-job-retention-scheme/extension-of-the-coronavirus-job-retention-scheme>

## History

**First Issued 26 March 2020 by HMRC.** Under the Coronavirus Job Retention Scheme (‘CJRS’), most UK employers will be able to obtain a reimbursement of 80% of furloughed employees’ basic wage cost, up to a cap of £2,500 per month. A furloughed employee is an employee who is retained on the payroll but carries out no work for the employer. The scheme will operate between 1 March 2020 and 31 May 2020, but will be extended if necessary. But where employers receive public funding for staff costs, and that funding is continuing, the government expects employers to use that money to continue to pay staff and not furlough them

**Updated 4 April 2020.** HMRC has added new guidance on calculating how much can be claimed, and on application of the CJRS to apprentices, office holders, company directors, salaried members of LLPs and agency workers. Furloughed employees can engage in training and voluntary work, as long as in undertaking the training or voluntary work the employee does not provide services to, or generate revenue for, or on behalf of their employer

**Updated 15 April 2020.** Employers can claim for furloughed employees that were on the payroll on or before 19 March 2020 and which were notified to HMRC on an RTI submission on or before 19 March 2020. The guidance on the claim process has also been updated

**Updated 17 April 2020.** The scheme has been extended to 30 June 2020.

**Updated 20 April 2020.** The online claims portal is now open for applications. Details of how to make a claim have been moved to [www.gov.uk/guidance/claim-for-wages-through-the-coronavirus-job-retention-scheme](https://www.gov.uk/guidance/claim-for-wages-through-the-coronavirus-job-retention-scheme)

**Updated 12 May 2020.** The current CJRS will continue to 31 July 2020. The scheme will remain open to 31 October 2020 however, with effect from 1 August 2020, changes will be made to the scheme. Furloughed employees will be able to return to work part time and employers will have to pay a percentage towards the salaries of their furloughed staff. Details of how much employers will have to contribute have not yet been released

**Updated 29 May 2020** from 1 July employers can bring furloughed employees back to work while still being able to claim CJRS grant for their normal hours not worked. From 30 June, employers will only be able to furlough employees that they have furloughed for a full 3 week period prior to 30 June. In August employers will have to pay employers NICs and any pension contributions. In September the government will pay 70% of wages up to a cap of £2,187.50. Employers will pay employers' NICs and pension contributions and 10% of wages to make up 80% total up to a cap of £2,500. In October the government will pay 60% of wages up to a cap of £1,875. Employers will pay employers' NICs and pension contributions and 20% of wages to make up 80% total up to a cap of £2,500.