

Coronavirus Job Retention Scheme (CJRS) Updates

HMRC have updated the CJRS guidance in the last few days. Important points to note are as follows:

Holiday pay

Furloughed employees continue to accrue leave as per their employment contract. You can only place employees on furlough if coronavirus (COVID-19) is affecting your operations.

You should not place employees on furlough just because:

- they are going to be on paid leave
- you usually do less business over the festive period

A reminder about CJRS and notice periods from December

Under the extended version of the Coronavirus Job Retention Scheme (CJRS), it has been **confirmed** that for claim periods commencing on or after 1 December 2020, claims cannot be made for any days on or after 1 December 2020 where an employee is serving a period of either contractual or statutory notice.

This also applies to people who are serving notice of either retirement or resignation.

If an employee begins a period of contractual or statutory notice for their employer which falls on a day covered by a previously submitted claim, then their employer will be required to **make an adjustment**.

Redundancies should continue to be made in accordance with the normal rules, so this includes giving a notice period and consulting staff prior to a final decision being made. For claim periods that related to November, employers were still able to claim for a furloughed employee who was serving a statutory notice period but grants under the CJRS could not be used for the purpose of substituting redundancy payments.

Where employees are made redundant, their statutory redundancy and statutory notice pay must be based on their normal wages as opposed to their reduced furlough wages.

HMRC publishing names of employers claiming CJRS

It has been **confirmed** that, from February 2021, HMRC will publish the names of employers claiming through the Coronavirus Job Retention Scheme (CJRS), for claims that cover periods from December 2020 onwards.

Not only will the name of the employer be published, but also an indication of the value of the claim that they made, within a banded range. The banded ranges have now been published, and they are as follows:

- £1 to £10,000
- £10,001 to £25,000
- £25,001 to £50,000
- £50,001 to 100,000
- £100,001 to £250,000
- £250,001 to £500,000
- £500,001 to £1,000,000
- £1,000,001 to £2,500,000
- £2,500,001 to £5,000,000
- £5,000,001 to £10,000,000
- £10,000,001 to £25,000,000
- £25,000,001 to £50,000,000
- £50,000,001 to £100,000,000
- £100,000,001 and above

There will then be a monthly publication providing details of CJRS claims, as HMRC attempts to deter anybody considering submitting fraudulent claims.

Also from February, employees can check if their employer has made a CJRS claim on their behalf through their online Personal Tax Account.

Contact us

Should you have any queries then please contact us:

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