

Coronavirus Job Retention Scheme will be ending on 30 September 2021

Please be reminded that the Coronavirus Job Retention Scheme (CJRS) will be **ending on 30 September 2021**.

Employers should consider and consult with employees still currently on furlough regarding return to work from 1 October 2021.

From 1 August 2021, employees on furlough leave will continue to receive up to 80% of their pay for hours not worked, but the level of employer grant has reduced to 60% from the government, meaning employers will have to pay 20% for hours not worked, plus the associated employer NIC and pension.

CJRS can not be claimed for periods after the 30 September 2021, and claims relating to September 2021 must be submitted to HMRC by no later than **14 October 2021**, with any amendments being made by **28 October 2021**. Claims made outside of these deadlines will not be accepted by HMRC.

CJRS Claims

Under the CJRS scheme rules you should only claim if you have:

- Written agreed confirmation with your staff that they have been furloughed. This must be retained for 6 years along with details of dates, hours worked (if flexibly furloughed) claim references, and calculations.
- Whilst on furlough your employee cannot make money or provide services to your organisation in any capacity.
- You must pay the full amount you are claiming for your employee's wages to your employee.
- You must pay all HMRC liabilities and pension contributions in relation to furloughed employees.

It is your responsibility to ensure you are using the CJRS within the guidelines. If you are unsure or wish to check your position, then please do not hesitate to contact your payroll contact or engagement Partner who will be happy to help.

As you may be aware, all businesses claiming under the CJRS are now being listed on the Government website from December 2020.

<https://www.gov.uk/government/publications/employers-who-have-claimed-through-the-coronavirus-job-retention-scheme>

CJRS Future Deadlines

We remind you of the future CJRS claim deadlines as follows:

Claim for Furlough Days in	Claim must be submitted by
August 2021	14 September 2021
September 2021	14 October 2021

To amend a claim for:	You must inform BH By:	Amended claim submission deadline:
July 2021	24 August 2021	31 August 2021
August 2021	24 September 2021	28 September 2021
September 2021	25 October 2021	28 October 2021

Paying Coronavirus Job Retention Scheme grants back

If you've claimed too much through the Coronavirus Job Retention Scheme, or you'd like to make a voluntary repayment because you do not want or need the grant you can either:

- [correct it in your next claim](#) (your new claim will be reduced, and you'll need to keep a record of the adjustment for 6 years)
- [get a payment reference number](#) and pay HMRC back within 30 days (only if you're not making another claim)

If you've overclaimed a grant and have not repaid it, you must notify HMRC by the latest of (one of the following):

- 90 days after the date you received the grant you were not entitled to
- 90 days after the date you received the grant that you were no longer entitled to keep because your circumstances changed
- 20 October 2020

If you do not do this, you may have to pay a penalty. HMRC will not be actively looking for innocent errors in their compliance approach.

Further information can be found:

[Steps to take before calculating your claim using the Coronavirus Job Retention Scheme - GOV.UK \(www.gov.uk\)](#)

[Claim for wages through the Coronavirus Job Retention Scheme - GOV.UK \(www.gov.uk\)](#)

[Pay Coronavirus Job Retention Scheme grants back - GOV.UK \(www.gov.uk\)](#)

Contact us

Should you have any queries then please contact us:

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