



HM Government

Coronavirus

Claim for your employees' wages through the Coronavirus Job Retention Scheme (CJRS)

A step by step guide for employers

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This step by step guide will take you through five sections:

Step 1: Essential information

Step 2: Before you make your claim

Step 3: Calculating your claim

Step 4: Making a claim

Step 5: What to do next

General information about the scheme

- To be eligible for CJRS an employer **must** agree with the employee that they are a 'furloughed worker'.
- Employees must be notified that they have been furloughed.
- Employees must be furloughed for a minimum of three weeks.
- The employee cannot do any work for the employer that has furloughed them.
- You can claim 80% of wages up to a maximum of £2,500 per month per furloughed employee.
- A separate claim is needed for each PAYE scheme.
- You can only claim for furloughed employees that were on your PAYE payroll on or before 19 March 2020.
- An RTI submission notifying payment in respect of that employee to HMRC must have been made on or before 19 March 2020.
- You must have a UK bank account.

For more information on the scheme and further eligibility requirements, visit [guidance on GOV.UK](#)

Please support HMRC in keeping our lines open for those who need our help most. Do not call us unless you have an issue that cannot be resolved using our guidance or webchat facility.

If you are an employee please speak to your employer if you have any questions. We are not able to provide information on individual claims.

Step 1: Essential information

You must read the **guidance set out here** before you proceed with your claim.

Further advice is also available in **pre-recorded webinars on our YouTube channel**.

The service is designed to be simple to use. The information you will be required to provide should be details that you currently use for your payroll run. To help you get through the process as smoothly as possible, **please ensure you have all the information required in steps 2 and 3 before you make your claim online**.

It is the claimant's responsibility to ensure that the information provided in the application is accurate.

You cannot make more than one claim during a claim period – you should make your claim shortly before or during running payroll. You must claim for all employees in each period at one time as you cannot make changes to your claim.

Step 2: Before you make your claim

Getting ready to make your application

The scheme will open on 20 April for claims. You will receive payment six working days after making an application. If you wish to receive a payment from the scheme by the end of the month, you will need to submit your claim at least six working days in advance for the money to clear into your bank account.

If you have an authorised agent, decide whether you want to make your own claim or if you want your agent to act on your behalf.

Applying through an agent

If you have an agent that has authorisation to act for you on PAYE matters online, they can make a claim for CJRS on your behalf.

If an agent is making the claim for you, tell them which bank account you want the funds to be paid into.

To make a claim yourself, you must gather the following information before you can proceed to step 3:

1. The number of employees being furloughed
2. The dates employees have been furloughed to and from
3. Details of employees – the name and National Insurance Number of each furloughed employee
4. Your employer PAYE scheme reference number
5. Your Corporation Tax Unique Taxpayer Reference, Self-Assessment Unique Taxpayer Reference or Company Registration Number as appropriate for your entity
6. Your UK bank account details
7. Your organisation's registered name
8. Your organisation's address

You should make sure you have this information ready before you access the system to make a claim.

Continue to step 3

Continue to step 3

Step 3: Calculating a claim

For the majority of employers with full-time or part-time employees on a set salary, you will need to work out the following for the claim period:

1. The total amount being paid to furloughed employees (up to 80% of £2,500 a month before tax per employee)
2. The total employer NICs
3. The total employer pension contributions (up to 3%)

Example calculation for an employee on a fixed salary

An employee started work for Smith Ltd in 1997 and is paid a regular, fixed monthly salary on the last day of each month. They are also auto-enrolled into the workplace pension. The employee agreed to be placed on furlough from 21 March 2020, at 80% of their salary.

A. Calculating the grant for gross pay

The employee was paid £2,400 in gross salary for February, the last full monthly pay period before 19 March 2020.

21 March to 31 March is 11 days. So the reference salary for the part of March in which the worker is furloughed is:

$$\begin{aligned} \text{£2,400 divided by 31 days in March} &= \text{£77.42} \\ \text{£77.42 multiplied by 11 days of furlough} &= \text{£851.62} \end{aligned}$$

Smith Ltd can claim 80% of this amount, up to the 'maximum amount' for the time on furlough in March:

$$80\% \text{ of } \text{£851.62} \text{ is } \text{£681.30}$$

The maximum amount test is:

$$\begin{aligned} \text{Monthly maximum of £2,500 divided by 31 days in March} &= \text{£80.65} \\ \text{£80.65} \times \text{11 days of furlough} &= \text{£887.15} \end{aligned}$$

Smith Ltd claims the lower amount, £681.30, for the employee's gross pay in March.

B. Calculating the grant for employer National Insurance contributions (NIC)

The employee's gross pay at the end of the month is made up of £1,548.40 of salary funded by Smith Ltd, for 1 to 20 March (20 days), and £681.30 of pay funded by CJRS for the remaining 11 days of March.

The employer NICs due on the total gross pay of £2,229.70 is £208.48

$$\begin{aligned} \text{Step 1: } \text{£208.48 divided by 31 days in March} &= \text{£6.73} \\ \text{Step 2: Daily employer NIC amount of £6.73, multiplied by 11 furlough days} &= \text{£74.03} \end{aligned}$$

Smith Ltd claims £74.03 for employer NIC's due on the employee's March pay.

Continue step 3

C. Calculating the grant for employer pension contributions

The monthly lower level of qualifying earnings of £512 (for March 2020) is apportioned based on the number of days in the month to the qualifying furlough days:

£512 divided by 31 = £16.52

£16.52 multiplied by 11 days = £181.72

The minimum level of auto-enrolment pension contributions on the £867.10 furlough pay is therefore:

$(£681.30 - £181.72) \times 3\% = £14.99$

This is the lower of £14.99 or the employer pension contributions due on the furlough pay under the terms of the pensions scheme.

Smith Ltd claims £14.99 for the employer pension contributions for March.

TOTAL CLAIM FOR EMPLOYEE

Smith Ltd claims a total of £770.32 from the CJRS for the employee in March. This is made up of £681.30 for gross pay, £74.03 for employers NIC and £14.99 for employer pension contributions. Smith Ltd has checked that they are not claiming for more than they are going to pay out.

For more information and further examples on more complex contracts and variable pay please [visit the guidance](#).

We will also be providing a claim calculator, when the service launches, to allow you to check your claim.

If you have an agent (including file-only agents or payroll providers), they should be able to assist with calculating your claim.

Step 4: Making a claim

Do not start a claim until you have gathered all the information required in steps 2 and 3.

To access the system on GOV.UK you or your agent will need to have:

- A Government Gateway ID and password
- An active PAYE enrolment

If you do not have these, you can register for them at

**HMRC services: register
PAYE Online for employers**

The application needs to be done in **one** session. There is currently no save and return option. Sessions will time out after 30 minutes of inactivity.



Continue step 4

Now you are ready to make a claim. Go to GOV.UK to make your claim

The service will be available for claim submissions from 20 April. You will not be able to access it before this date.

You will be taken through a series of steps in the online service. You will need to confirm that you have furloughed your employees, then you will need to input the information about your organisation which you prepared in step 2.

After this, you will need to confirm the amount of the claim – split into the total amount to be paid to furloughed employees and the total pension and national insurance contributions, that you will have prepared at step 3. Before you submit the application, you will also need to confirm your employees' details, enter your UK bank details and your address.

Once you have submitted the claim, you will see a confirmation screen where a claim reference number will be provided. Print the confirmation screen or note down the claim reference number provided – you **will not** receive an email confirmation.

If you are submitting the claim yourself, it is your responsibility to check the accuracy of your claim.

If you are using an agent, ask them to note down and share the calculations that form the basis for your claim and the claim reference number provided. They **will not** receive an email confirmation, but they can print the confirmation screen.

To ensure that the funds are paid as quickly as possible to you, **your agent should input your bank details** into the system, not theirs.

If you are an employer with more than 100 employees you will need to provide more detail in your submission:

- Claim amount per furloughed employee
- Claim period for each furloughed employee

You will also need to upload the claim information in one of the following formats:

- XLS, XLSX, CSV, ODP



Continue to step 5

Step 5: What to do next

1. HMRC will verify your claim and you will receive the funds in six working days. To help us to support as many businesses as possible, please do not contact HMRC before six working days have passed as we will not be able to help you with your claim.
2. Keep hold of your claim reference number – one way of doing this is to print out the confirmation screen.
3. You should retain calculations that form the basis of your claim in case further information is required by HMRC.
4. Tell your furloughed employees that you have made a claim and that they do not need to take any further action. They should not contact HMRC to check the status of a claim as we will not be able to provide them with that information.
5. For any further information, please read the guidance on [GOV.UK](https://www.gov.uk)
6. **Only call us if you cannot find what you need on GOV.UK – this will leave our lines open for those who need our help most. HMRC will check claims made through the scheme.**
7. **Payments may be withheld or may need to be repaid in full to HMRC if the claim is based on dishonest or inaccurate information or found to be fraudulent. Dishonest or deliberately fraudulent claims put our essential public services and the protection of livelihoods at risk during these challenging times.**

This product will be reviewed for accessibility and will be made fully accessible shortly.