

CJRS – further information on how to make a claim

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HMRC reveals more information about how employers may claim funding for furloughed staff

On 8 April 2020 HMRC officials appeared before the Parliamentary Treasury Committee to answer questions about how the COVID-19 Job Retention Scheme (Scheme) will operate. Below we outline the practical take-aways for employers who plan to claim under the Scheme.

- **When can claims be submitted?** HMRC revealed that claims may be submitted by employers on the online portal from 20 April 2020. The portal has been tested and is able to cope with up to 450,000 claims per hour.
- **How should claims be submitted?** Practical guidance for employers on how to compile claims will be published later this week or early next week. The intention is that the guidance will help employers prepare their claims for online submission on 20 April 2020 without the need for further input from HMRC.
- **When will payment be received?** The first batch of payments to employers will be made from 30 April 2020. Going forwards, payments will usually be made within 4 to 6 days of submission of a claim
- **How frequently can I submit a claim?** Claims should reflect the employee's pay period. Therefore, a claim may be submitted weekly for employees who are paid weekly or monthly for employees who are paid monthly. Only one claim may be made per pay period. Where staff have already been furloughed, employers may submit claims backdated to the day they were furloughed (up to 1 March 2020). Claims may be submitted up to 14 days in advance of the pay day for the relevant pay period.

Example:

An employee is paid monthly on the last day of each month. They are furloughed from 1 March 2020 to 31 May 2020. The employer could submit claims as follows:

- Claim 1 for pay period 1 March 2020 – 31 March 2020 may be submitted on or after 20 April 2020 (i.e. a backdated claim for a past pay period).
- Claim 2 for pay period 1 April 2020 – 30 April 2020 may be submitted on or after 20 April 2020 (i.e. within 14 days of the pay day for this pay period).
- Claim 3 for pay period 1 May 2020 – 31 May 2020 may be submitted on or after 18 May 2020 (i.e. within 14 days

of the pay day for this pay period).

- **How will HMRC deal with abusive claims?** HMRC will set up a hotline to report employers who are abusing the Scheme, for example, by requiring furloughed employees to carry out work. They also plan to assess certain high-risk claims and stop payments being made before they have been fully checked. HMRC will also have the ability to retrospectively audit claims and employers are required to keep written notification of the decision to furlough for 5 years. Ultimately, HMRC has said fraudulent claims could result in criminal action.

If you have any questions about furloughing, or any other coronavirus-related matters, please contact Amanda Steadman (amandasteadman@bdbf.co.uk) or your usual BDBF contact.

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