

HMRC UPDATE

Submit your CJRS claims for August

The deadline for submitting claims for August must be done by the deadline of Tuesday 14 September.

For August and September, you can claim 60% of furloughed employees' usual wages for the hours not worked, up to a cap of £1,875 per month per employee. You'll need to contribute 20% from your own funds so that your furloughed employees continue to be paid at least 80% of their usual wages in total, for the hours they do not work (up to a cap of £2,500 a month).

What you need to do now

- Work out how much you can claim, and the contribution you'll need to make to reach 80% of usual wages.
- Submit any claims for August, no later than Tuesday 14 September
- Keep records supporting the grants you claim, in case HMRC need to check them
- Make sure you continue paying CJRS-related employee tax and National Insurance contributions to HMRC, and contact HMRC if you're struggling to pay
- Prepare for the scheme closing on 30 September.

Preparing for the end of the CJRS – frequently asked questions

As the CJRS closes on 30 September, you'll be thinking about next steps for your employees and your business.

Below are the most frequently asked questions currently, from employers like you:

What should I do when the scheme closes?

You'll need to:

- Bring your employees back to work on their agreed terms and conditions
- Agree any changes to their terms and conditions with them, or
- Consider ending their employment.

When making decisions about how and when to end furlough arrangements, equality and discrimination laws will apply in the usual way.

When is my last claim for the CJRS?

The last day that you will be able to claim for is 30 September. Final claims for September must be submitted by Thursday 14 October.

Can I claim CJRS for employees on notice periods?

You cannot claim CJRS grants for any days your employee is serving a contractual or statutory notice period, including notice of retirement, resignation or redundancy.

What support is available for my employees if I'm unable to bring them back to work?

There's UK Government support available for your employees through the JobHelp website, offering a range of support, training and advice, to help people find their next opportunity. This includes the Kickstart scheme and other Plan for Jobs support measures, along with advice on learning new skills and sectors which are recruiting. Search 'Plan for Jobs programmes' on [GOV.UK](https://www.gov.uk) for more information. Normal redundancy rules and protections apply to furloughed employees

What support is available to help my business grow after the CJRS has closed?

If you're looking to grow your business, the UK Government Help to Grow scheme offers management and digital programmes to help you learn new skills and reach more customers. To register your interest, search 'Help to Grow' on [GOV.UK](https://www.gov.uk).

If you're considering taking on new employees, there's a range of UK Government support available to help your business, including placements, apprenticeships and training opportunities. Search 'Plan for Jobs programmes for employers' on [GOV.UK](https://www.gov.uk) to find out how your business could benefit.