

Coronavirus Job Retention Scheme Claim Facility

We have now received confirmation that the CJRS facility to submit a claim will be available from 20th April, although exact details are not yet published. We believe this will be through your government gateway, and you will request repayment direct to your bank account with the first payments being made to employers by the end of April.

Information you will require to submit a claim includes:

- PAYE Reference
- Accounts Office Reference
- Number of employees furloughed
- Period employees have been furloughed
- Amount/value being claimed
- Business UK bank account number and sort code
- Contact name
- Contact telephone number
- Employee NI Numbers
- Employee breakdown of salary, National Insurance and pension contributions

Where we have full authority in place as your PAYE agent, we will be able to submit the claim on your behalf.

Claims can be backdated to 1st March where employees have already been furloughed. Alternatively claims should be made shortly before (up to 14 days before payday) or during your payroll process, which we understand can now be completed weekly (as opposed to 1 every 3 weeks), if processing a weekly payroll. The aim is for all payments to be made within 4-6 days of the claim submission being received by HMRC.

We have been informed that HMRC will be continuing to check validity of claims, and records of your claim should be kept for 5 years. HMRC have stated that depending on the severity of employer's conduct, some investigation could result in criminal proceedings being considered.

This document has been prepared for information purposes only and is correct as of 9 April 2020. It is not intended as advice and no responsibility can be accepted by Hopper Williams & Bell Limited and its associated companies for any loss resulting from acting or refraining from acting as a result of any material in it.