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Extended Furlough Scheme Fact Sheet

On 5 November 2020 the Chancellor, Rishi Sunak, announced changes to the package of support measures being introduced as a consequence of a second national lockdown for England. A key announcement was the extension of the CJRS to the 31 March 2021.

Extended CJRS – government support

The extended CJRS applies to all of the UK. This provides flexible cover for most work patterns, similar to the original scheme.

Employees will receive 80% of their usual salary for hours not worked, up to a maximum of £2,500 per month. Calculations will broadly follow the same methodology as under the CJRS. Employers can top up employee wages if they wish.

Employers will still need to cover the employer Class 1 National Insurance contributions and employer pension contributions.

The government will review the amount of support given in January and make changes as necessary.

Extended CJRS – eligibility

All employers with a UK bank account and a UK PAYE scheme can make a claim. Neither the employer nor the employee needs to have previously claimed or have been claimed for under the CJRS to make a claim under the extended CJRS.

An employer can claim for employees who were employed and included on the RTI submission to HMRC between 20 March 2020 and 30 October 2020.

In addition, employees who have recently been made redundant or stopped working for the employer can be re-employed. However, the employee must have been included on an earlier RTI prior to 23 September.

When can a claim be made?

Claims can be made from 8am Wednesday 11 November.

Claims made for November must be submitted to HMRC by no later than 14 December 2020.

Claims relating to each subsequent month should be submitted by day 14 of the following month.

HMRC guidance

HMRC guidance is still being developed. Below are some links to guidance which will continue to be updated.

- [Which employees can be put on the CJRS?](#)
- [Reporting employees' wages](#)
- [Claim for wages](#)
- [How much you can claim](#)

Job Support Scheme

As part of the Winter Economy Plan Chancellor Rishi Sunak announced the introduction of the government's new Job Support Scheme (JSS), however this is now currently on hold.

Jobs Retention Bonus

The Jobs Retention Bonus was announced by the Chancellor in July. However, this has now been postponed and will be reviewed by the government at a later stage.



How we can help

Please be assured that we are here to provide you with support, so please contact us if you have any queries.