

Furlough – CJRS changes

Important Dates

June 2020

Contents

Coronavirus Job Retention Scheme (CJRS)	3
Important Dates	3
10 th June 2020	3
1 st July 2020	3
31 st July 2020	3
1 st August 2020	3
1 st September 2020	3
1 st October 2020	4
Summary of contribution changes	4

Coronavirus Job Retention Scheme (CJRS)

The Coronavirus Job Retention Scheme has been subject to numerous changes; here we will try and summarise some of those that are upcoming.

Important Dates

10th June 2020

The last date to furlough an employee who has not been furloughed before is the 10th June. Newly furloughed employees must be furloughed on or before the 10th June, ensuring they meet the criteria of a minimum 3-week period by the 30th June.

* Please click [here](#) for exceptions to this rule.

1st July 2020

From the 1st of July, you will have the flexibility to bring previously furloughed employees back to work part time and can apply for a scheme grant to cover any of their normal hours they are still furloughed for. When making a claim, HMRC require the normal hours worked in a claim period, the actual hours worked in the claim period, and the furlough hours not worked in the claim period.

Also, for periods starting on or after the 1 July, the maximum number of employees you can claim for in any period cannot be higher than the maximum number you have claimed for in a previous period. For example, if your highest single claim for periods up to 30th June was for 100 people, you cannot claim for more than this number in later periods.

From 1st July, any future CJRS claims must be for calendar months only and cannot span different months, for instance 6th July – 5th August.

31st July 2020

For both newly furloughed employees and those previously furloughed and claimed for, you have up until the 31st July to make a claim for any periods of furlough up until the 30th June.

1st August 2020

Employers must start contributing for the wage costs of paying furloughed employees. From the 1st August, an employer cannot claim Employer's NI or Employer's pension contributions on any future furlough payments.

1st September 2020

Employers must still pay furloughed employees 80% of their wage but can only reclaim 70%.

1st October 2020

Employers must still pay furloughed employees 80% of their wage but can only reclaim 60%.

Summary of contribution changes

Changes to Government contributions, required employer contributions and the amount the employee receives for employees 100% furloughed:

	July	August	September	October
Government contribution: employer NICs and pension contributions	Yes	No	No	No
Government contribution: wages	80% up to £2,500	80% up to £2,500	70% up to £2,187.50	60% up to £1,875
Employer contribution: employer NICs & pension contributions	No	Yes	Yes	Yes
Employer contributions wages	-	-	10% up to £312.50	20% up to £625
Employee receives	80% up to £2,500 per month	80% up to £2,500 per month	80% up to £2,500 per month	80% up to £2,500 per month

* There are exceptions to the rule that the last date to furlough an employee who has not been furloughed before is the 10th June. This relates to employees returning from extended leave of absence, such as maternity/paternity leave. However, this will only apply where they work for an employer who has previously furloughed employees. For further information on this announcement, click [here](#).

Useful numbers

HMRC online service helpdesk	HMRC employer helpline
Tel: 0300 200 3600	Tel: 0300 200 3200
Fax: 0844 366 7828	Tel: 0300 200 3211 (new business)
Email: helpdesk@ir-efile.gov.uk	

Contact Sales (including stationery sales)

For IRIS Payrolls	For Earnie Payrolls	For IRIS Payroll Professional
Tel: 0344 815 5656	Tel: 0344 815 5676	Tel: 0345 057 3708
Email: sales@iris.co.uk	Email: earniesales@iris.co.uk	Email: payrollsales@iris.co.uk

Contact Support

Your Product	Phone	E-mail
IRIS PAYE-Master	0344 815 5661	payroll@iris.co.uk
IRIS Payroll Business	0344 815 5661	ipsupport@iris.co.uk
IRIS Bureau Payroll	0344 815 5661	ipsupport@iris.co.uk
IRIS GP Payroll	0344 815 5681	gpsupport@iris.co.uk
IRIS GP Accounts	0344 815 5681	gpaccsupport@iris.co.uk
Earnie or Earnie IQ	0344 815 5671	earniesupport@iris.co.uk
IRIS Payroll Professional (formerly Star)	01273 715300	payroll-support@iris.co.uk

IRIS is a trademark.

© IRIS Software Group Ltd 11/2019.

All rights reserved.