



# Job Retention Scheme

Responding to COVID-19

# Job Retention Scheme

## Coronavirus Job Retention Scheme

1. **Coronavirus Job Retention Scheme:** the Government will provide a cash grant to all employers to cover up to 80% of wages (up to employment costs of £2,500 per month) of those employees which have been 'furloughed' (made absent but not redundant from work)
  - a. **Eligibility:** all employers
  - b. **How to access:** HMRC has developed a online portal where employers can submit claims, this can be accessed [here](#)

## Useful Links

[COVID-19: Support for businesses](#)

[COVID-19: Job Retention Scheme](#)

[COVID-19: Rebate Portal](#)

## More information

### 1. Coronavirus Job Retention Scheme

The government will provide a cash grant to all employers to cover up to 80% of wages (up to employment costs of £2,500) of those employees which have been 'furloughed'. It is our understanding that this includes employers' NIC and pension contributions. The scheme can be back dated from 1 March 2020 and runs for a period of 4 months, it will be extended if considered necessary.

#### a. Eligibility

- All employers effected by COVID-19
- Employees that were on your PAYE payroll on or before 19 March 2020 and which were notified to HMRC on an RTI submission on or before this date
- Furloughed members of staff must not work for the employer during the period of furlough
- The firm will only be eligible to claim the grant once they have agreed the furlough with their staff and the staff have stopped working for the employer
- Furloughed employees can engage in training, as long as in undertaking the training the employee does not provide services to, or generate revenue for, or on behalf of their organisation
- Employees that were made redundant or stopped working for you after 28 February 2020 can be furloughed if you re-employ them and put them on furlough
- Employees can be furloughed who are unable to work due to caring responsibilities i.e. those that need to look after children can be furloughed
- Employees on fixed term contracts can be furloughed; this means that contracts can be renewed or extended, before their natural end date, during the furlough period without breaking the terms of the scheme
- Furloughed employees can take part in volunteer work, if it does not provide services to or generate revenue for, or on behalf of your organisation or a linked or associated organisation

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## b. How to access

HMRC have opened an online portal for employers to submit claims, this can be accessed [here](#). To make a claim you will need:

- To be registered for PAYE online
- Your UK bank account number and sort code
- Your employer PAYE scheme reference number
- The number of employees being furloughed and the start date and end date to the claim
- Each employees National insurance number and payroll or employee number
- The full amount you are claiming for (including NI and employer minimum pension contributions)
- Your phone number and contact name
- You will also need either; your name (or the employers name if you are an agent), your Corporation Tax unique taxpayer reference, your Self Assessment unique taxpayer reference, your company registration number

If you're putting in a claim for more than 100 furloughed employees you'll need to upload a file containing each employee's:

- Full name
- National Insurance Number
- Payroll number (optional)
- Furlough start date
- Furlough end date (if known)
- Full amount claimed

Note the file format must be either:

- .xsl
- .xlsx
- .csv
- .ods

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**If your business needs short term cash flow support, you may be eligible for a Coronavirus Business Interruption Loan. See our fact sheet for further advice on the matter and visit the [Government website](#) for more details and regular updates.**

**Note:** all of the above will be subject to employment law in the usual way.

### Useful Links

[COVID-19: Support for businesses](#)

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