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COVID-19 Update



Dear employer,

As part of changes to the Coronavirus Job Retention Scheme (CJRS), I've outlined below important dates that may impact you in the coming weeks.

Important dates – what you need to know now

- **The scheme will close to anyone who hasn't been furloughed for 3 weeks by 30 June**, so you will only be able to claim for employees after that if they have been furloughed for a full three-week period at any time before the end of June.
- So, if you intend to furlough an employee who hasn't been furloughed before, you will need to agree that with them and start their period of furlough on or before **10 June – this is the last day on which someone who has never been furloughed before can start a period of furlough and qualify for the scheme** – this ensures the minimum three-week period is complete by 30 June.
- You will then have until **31 July** to make a claim for any periods of furlough up until 30 June – this applies to both employees furloughed for the first time and those you have previously furloughed and claimed for.

The future of the scheme

- The rules of the scheme are changing from **1 July**.
- On **12 June**, we'll publish full guidance on all the scheme changes on GOV.UK – search for 'Coronavirus Job Retention Scheme' to find this – webinars offering more support on the changes will also be available to book online from 12 June – please do not call us for more information, as everything you need to know about the scheme changes will be published online on GOV.UK.
- From **1 July**, you'll have the flexibility to bring previously furloughed employees back to work part time, you can decide the hours and shift patterns they work to suit the needs of your business – you'll pay their wages for the time they're in work and can apply for a scheme grant to cover any of their normal hours they are still furloughed for.
- 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

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 30 June was for 100 people, you can't claim for more than this number in later periods.

- From **1 August**, you will need to contribute towards the wage costs of your furloughed employees until the scheme ends on 31 October.

Making changes to your claims if you have over-claimed

If you've made an error in a CJRS claim that means you received too much money, you must pay this back to HMRC.

We've updated the application system so you can tell us if you have over-claimed in a previous claim – when you apply you'll be asked if you need to reduce the amount to take account of a previous error. Your new claim amount will be reduced to reflect this. You should then keep a record of this adjustment for six years.

If you have made an error in a CJRS claim and do not plan to submit further claims, we are working on a process that will allow you to let us know about your error and pay back any amounts that you have over-claimed. We will update guidance and keep you informed when this is available.

Protect yourself from scams

Stay vigilant about scams, which may mimic government messages as a way of appearing authentic and unthreatening. Search 'scams' on GOV.UK for information on how to recognise genuine HMRC contact. You can also forward suspicious emails claiming to be from HMRC to phishing@hmrc.gov.uk and texts to 60599.

I hope this information helps and supports your business and we'll continue to keep you updated on scheme developments over the coming weeks.

Yours sincerely



Jim Harra

Chief Executive and Permanent Secretary – HMRC

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