


**From:** HMRC Business Help and Support Emails [no.reply@advice.hmrc.gov.uk](mailto:no.reply@advice.hmrc.gov.uk)   
**Subject:** Coronavirus Job Retention Scheme – flexible furloughing starts from 1 July  
**Date:** 26 June 2020 at 12:04  
**To:** [clerk@hambledon-pc.gov.uk](mailto:clerk@hambledon-pc.gov.uk)



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## COVID-19 Update



Dear customer,

We wrote to you recently to help you prepare for changes to the Coronavirus Job Retention Scheme (CJRS). This is a reminder that **you can start to flexibly furlough eligible employees from 1 July onwards**.

From 1 July, you can claim a more flexible grant for any employee you have previously received a CJRS grant for, and who now returns to work on reduced hours. You can also continue to claim for employees who stay fully furloughed.

You can find guidance on eligibility and how to claim for flexibly furloughed employees by searching for 'Coronavirus Job Retention Scheme' on GOV.UK.

### What you need to do next

- claim for periods ending on or before 30 June, by **31 July – this is the last date you can make those claims**
- agree the hours and shift patterns that you want your employees to work from 1 July
- pay your employees' wages for the time they're in work and apply for a job retention scheme grant to cover the remainder of their usual hours for which they are still furloughed
- claim for further furlough periods as needed – the first time you will be able to make a claim for days in July will be **1 July**.

Live webinars offering more support on changes to the scheme and how they impact you are available to book online – go to GOV.UK and search 'help and support if your business is affected by coronavirus'.

We'd be grateful if you don't call us for more information. All details are on GOV.UK and in our webinars. This will leave our phone lines open for those who need them most.

### What to do if you have overclaimed

Some employers have contacted us to let us know that they have claimed too much. If this

applies to you, then all you need to do is tell us when you next claim so you can pay it back. You will be asked when making your claim whether you need to adjust the amount to take account of a previous error. Your new claim amount will be reduced to reflect this. You do not need to take any other action but should keep a record of this adjustment for six years.

If you've made an error in a previous claim but do not plan to submit further claims, you need to contact us to let us know, so that we can tell you how to repay the money.

### **Claiming for 100 or more employees?**

Please use our new template to claim for periods starting on or after 1 July to ensure your claim is processed quickly and successfully.

You can find this template by searching 'download a template if you're claiming for 100 or more employees through the Coronavirus Job Retention Scheme' on GOV.UK.

### **Updated guidance on military reservists**

Our guidance now confirms you can furlough an employee who is a military reservist returning to work following a period of mobilisation ending after 10 June – even if they haven't been furloughed before. Search for 'Coronavirus Job Retention Scheme' on GOV.UK to find out more.

### **Paying your employer National Insurance Contributions (NICs) and pension contributions**

A condition of the CJRS grant is that you pay the related PAYE tax, NICs and pension contributions due on wages. Until 31 July you can continue to claim these for the hours the employee is on furlough. From 1 August employers will no longer be able to claim for NICs and pension contributions.

If you think you may struggle to pay your PAYE tax and/or NICs from August, please contact us as soon as possible, before we start action to recover the unpaid debt. We may be able to give you time to pay.

### **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](mailto:phishing@hmrc.gov.uk) and texts to 60599.

I hope this information helps you and 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

To find out all of the ways you can contact us and our opening times go to

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### Support

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