



## **07.06.21 - Changes to Furlough (CJRS) Scheme from July 2021**

### **June 2021**

The UK Government will continue to pay 80% of employee's usual wages for the hours not worked, up to a maximum of £2500 per month, until the end of June 2021.

### **July 2021**

For July 2021, the CJRS (Coronavirus Job Retention Scheme) will cover 70% of any hours not worked, up to a cap of £2187.50.

### **August & September 2021**

In August and September, the CJRS grant will reduce to 60% of the employee's usual wage, up to a cap of £1875.00

**Please note:** The employer will need to continue to pay furloughed employees at least 80% of their usual wage for any hours they do not work during this time, up to a cap of £2500 per month. This means that for periods between July and September, the employer will need to fund the difference between the 80% and the CJRS grant amounts of 70% (July) and 60% (August and September).

The employer is also required to pay the associated employee tax and National Insurance contributions to HMRC. This is a condition of applying for the grant, so if the employer does not do this, they will need to repay the CJRS grant in full.

### **Action for Employers**

The deadline for submitting furlough claims to HMRC remains 11:59pm 14 calendar days after the end of the month you are claiming for.

EG June – claim by 14<sup>th</sup> July

July – claim by 14<sup>th</sup> August

### **Further Information for Employers**

For further information regarding CJRS and how / how much to claim – see Gov.uk website here:

[Claim for wages through the Coronavirus Job Retention Scheme - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

### **Further Information for employees**

Furloughed employees are now able to view any CJRS claims made by their employer for them in the periods from December 2020 to March 2021 through their Personal Tax Account.

To set up a Personal Tax Account follow this link:

[Personal tax account: sign in or set up - GOV.UK \(www.gov.uk\)](https://www.gov.uk/sign-in-or-set-up-personal-tax-account)

### **Furlough Fraud**

HMRC will check claims, and payments may be withheld or need to be paid back if a claim is found to be fraudulent or based on incorrect information.

The public can report CJRS fraud (and SEISS / SSP Support fraud) to HMRC here:

[Report fraud to HMRC - GOV.UK \(www.gov.uk\)](https://www.gov.uk/report-fraud-to-hmrc)