

Claiming through HMRC's Coronavirus Job Retention Scheme

[Claim for wages through HMRC's Coronavirus Job Retention Scheme on GOV.UK.](#)

For an employer to claim through the scheme, they must:

- have created and started a PAYE payroll scheme on or before 19 March 2020
- have previously put an employee or worker on furlough for at least 3 consecutive weeks between 1 March and 30 June 2020
- have [enrolled for PAYE Online](#)
- have a UK bank account
- be making a claim for each furloughed employee or worker for a minimum of 7 days in a calendar month

The furloughed employee or worker must have been on their PAYE payroll and included in a 'Real Time Information' (RTI) submission to HMRC on or before 19 March.

4. Changes to the furlough scheme

The government is making changes to the scheme. Employers will need to consider how this affects them.

Employers need to keep paying furloughed staff at least 80% of their usual wages up to £2,500 per month.

Recent changes that now apply:

- employers need to pay any employer National Insurance (NI) and pension contributions (since 1 August)
- the government pays 70% of wages capped at £2,187.50 (since 1 September)
- employers need to top up to 80% capped at £2,500 per month – or more if that's been agreed with the employee or worker

From 1 October:

- employers will continue paying any employer National Insurance (NI) and pension contributions
- the government's contribution to wages will go down to 60% capped at £1,875
- employers will need to top up to 80% capped at £2,500 – or more if that's been agreed with the employee or worker

The furlough scheme will close on 31 October 2020.

[Find out more about changes to the furlough scheme on GOV.UK.](#)

If someone was made redundant or left their job on or after 28 February 2020

An employer can decide to re-employ someone who was made redundant or stopped working for them on or after 28 February 2020, then put them on furlough.

This can be done even if the employer does not employ them again until after 19 March 2020.

The employee must have been:

- on the employer's PAYE payroll on 28 February
- included in a 'Real Time Information' (RTI) submission to HMRC on or before 28 February
- re-employed and put on furlough before 10 June 2020

If someone has more than one job

Each job is treated separately. This means they may be able to either:

- continue to work for their other job
- be furloughed for both jobs

If they're put on furlough for both jobs, they'll be eligible for financial support for each job.

More financial support for employers

If employers need short-term cash flow support, they may be eligible for a 'Coronavirus Business Interruption Loan'.

The Acas helpline is not able to advise on this scheme.

Find out more on GOV.UK about:

- [the Coronavirus Business Interruption Loan Scheme](#)
- [other financial support for businesses](#)

Financial support if you're self-employed

You may be able to get financial support through HMRC's 'Self-employment Income Support Scheme'.

The Acas helpline is not able to advise on this scheme.

[Find out more about the Self-employment Income Support Scheme on GOV.UK.](#)

Related content

[Coronavirus advice](#)

[Podcast - managing the transition from furlough](#)

[Training course - transition from lockdown for workplaces](#)