



Claim for your employees' wages through the Coronavirus Job Retention Scheme

A step by step guide for employers

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If you can't maintain your current workforce because your operations have been severely affected by coronavirus (COVID-19), you can furlough employees and apply for a grant to cover the majority of their wages.

The grant covers 80% of their usual monthly wage costs, up to £2,500 a month, plus the associated Employer National Insurance contributions and pension contributions (up to the level of the minimum automatic enrolment employer pension contribution) on that subsidised furlough pay.

These are the steps you'll need to take – please read the full guidance on [GOV.UK on checking if you can claim for your employees' wages through the Coronavirus Job Retention Scheme](#).

Step 1: Check you can claim

You'll need to make sure that your business is eligible to claim and which employees you can claim for. You can only claim for furloughed employees that you have notified payment for on an RTI submission to HMRC, on or before 19 March 2020.

Check if you can claim

Step 2: Decide who will claim

You can make your own claim, or ask your agent to act on your behalf. You (or your agent) will need to be registered for PAYE online to make a claim.

Step 3: Prepare to make your claim

To support your claim, you'll need to provide information about your business and employees, including:

- employer UK bank account number and sort code
- employer PAYE scheme reference number
- number of employees being furloughed
- National Insurance number for each employee
- start date and end date of the claim
- Corporation Tax unique taxpayer reference, Self Assessment unique taxpayer reference or company registration number – **find your UTR** if you don't know it (and if you don't have any of this information you can enter your Employer Name instead).

When preparing to make a claim you need to decide the length of the claim period. In deciding what your claim period is, it helps to think about how frequently you run your payroll.

You can't make more than one claim during a claim period. This means you should include all of the employees that you want to furlough for that claim period, because you won't be able to make another claim for the same period or one that overlaps, and you can't make changes to your claim once it is submitted.

Continue to step 4

Step 4: Calculate your claim

For the majority of employers with full-time or part-time employees on a set salary, you'll need to work out the total:

- amount being paid to furloughed employees
- employer NICs
- employer pension contributions.

There are working examples to illustrate how to calculate a claim, and a calculator that can work out most fixed or variable pay calculations.

Read the guidance on how to calculate your claim and use the calculator

It's your responsibility to check that the amount you're claiming for is correct, even if you use the calculator.

Step 5: Make your claim

Make sure that you have your Government Gateway user ID and password that you received when you registered for PAYE online to hand.

If you're claiming for 100 or more furloughed employees, you'll need to upload your employees' details in a file format we can use – read the guidance on **GOV.UK on claiming for wages through the Coronavirus Job Retention Scheme** before creating your file.

Please only provide the information requested, as if you provide less or more information than required, you may risk delaying your payment and/or be asked to provide the information again.

You can **save and return** at any point during your claim, so if you don't have all the information you need to complete a claim first time, or you want to take a break during a claim, you can save it and come back later.

Use our online service to make a claim

Step 6: After you've claimed

You'll receive a claim reference number on-screen once you've submitted your claim. You should print or note down the reference number as you will not get an email confirmation.

If you're using an agent, ask them to note down and share the calculations that form the basis for your claim and the claim reference number provided.

To ensure employees' wages are correctly reported to HMRC you should check if you need to report payments on the PAYE Real Time Information system. Guidance is available on **GOV.UK on reporting employees wages to HMRC when you've claimed through the Coronavirus Job Retention Scheme**.

HMRC will verify your claim and may need to contact you for further information. You will receive the grant in six working days.

To help us to support as many businesses as possible, please do not contact HMRC about payment before six working days have passed as we will not be able to check on payment before this time. If you need assistance after this time please visit **GOV.UK to get help with the Coronavirus Job Retention Scheme** in the first instance and only contact us if you cannot find the help you need online.

Continue to step 7

Step 7: Making additional claims

For your next claim please return to Step 2, but remember you cannot make more than one claim during a claim period, and claim periods cannot overlap.

Please also check your calculations every time you make a new claim, in case any details have changed.

Further information

Please note that grants from the Job Retention Scheme are only intended for the payment of employees' salaries, and related National Insurance and pension contributions.

When applying, please be aware that payments may be withheld or may need to be repaid in full to HMRC if the claim is based on dishonest or inaccurate information or found to be fraudulent.

We also want to keep customers safe, and are aware of an increase in scam emails, calls and texts. If someone gets in touch claiming to be from HMRC, saying that financial help can be claimed or that a tax refund is owed and asks you to click on a link or to give information such as your name, credit card or bank details, **please do not respond**. You can forward suspicious emails claiming to be from HMRC to phishing@hmrc.gov.uk and **texts to 60599**.