

Job Retention Scheme Bonus

Employer update

What does the employer receive?

- £1,000 from the Government for each eligible employee.
- The claim can be made through the Gov.UK portal in February 2021.
- The JRB is taxable and should, therefore, be reflected in the business accounts.

An eligible employer?

- Made a legitimate claim for an eligible employee under the Coronavirus Job Retention Scheme (CJRS).
- Must have complied with their obligations to pay and file PAYE accurately and on time under Real Time Information (RTI) reporting system for all employees.
- Payroll records kept up to date and are accurate.
- HMRC requests to provide missing employee data regarding CJRS claims are met.
- Up to date RTI records for the period to the end of January 2021 have been kept.
- New employers where the employees were transferred under TUPE or business succession rules, as long as the new business has made a legitimate CJRS claims for those eligible employees.

- Eligible employers can include recruitment agencies and umbrella companies as long as the aforementioned rules apply.



An eligible employee?

- They have been legitimately furloughed and a correct CJRS claim made.
- They were in continuous employment with the eligible employer from the time of the last CJRS claim regarding them until at least 31st January 2021.
- They earn and receive on average £520 per month between 1st November 2020 and 31st January 2021. A total of £1,560.

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- The above criteria must be met regardless of the frequency of the employee's pay periods, hours worked and rate of pay.
- The earnings must have been reported to HMRC via RTI.
- The employee is not serving a contractual or statutory notice period that started before 1st February 2021.
- Assuming the aforementioned rules apply, office holders, company directors and agency workers can be deemed to be eligible employees.
- Employees on statutory parental leave and military reservists, who returned after 10th June 2020 and for whom a CJRS claim was made, are deemed eligible.
- Employees on fixed term contracts, which may have been extended or renewed, and

are in continuous employment, plus a CJRS claim has been made, are deemed eligible.

What records should be kept and checks made?

- Check that each employee's records are up to date.
- Check that employee's records have been reported on the Full Payment Submission (FPS) through RTI.
- Check that the CJRS claims have been accurately submitted and, where applicable, the amendments made in a timely manner.



Contact us to discuss any of these changes or other ways we can help you save tax.

Call 07850 979785