

The government has published two new guidance documents about its forthcoming Job Retention Bonus, along with the Treasury Direction which provides the legal underpinning for the bonus scheme. What key additional information do we now have?

The Job Retention Bonus (JRB) is designed to encourage employers to retain furloughed (and flexibly furloughed) employees in their employment after the Coronavirus Job Retention Scheme (CJRS) ends on 31 October 2020. The government will essentially pay you £1,000 for every furloughed employee who remains in your continuous employment until 31 January 2021. You can claim this one-off taxable bonus after you've filed PAYE returns for January 2021. The bonus is for you - you don't have to pass it over to your employees.

The additional information we now know includes that:

- to be a qualifying employer, you must have a PAYE scheme registered on HMRC's Real Time Information (RTI) system, have made an eligible CJRS claim in respect of the employee and have complied with your obligations to file PAYE accurately and on time under RTI reporting for employees between 6 April 2020 and 5 February 2021
- you can claim the bonus in respect of qualifying employees, i.e. those who: (1) you've made an eligible CJRS claim for at some point; (2) are continuously employed from the end of the period covered by your most recent CJRS claim for them until at least 31 January 2021; (3) are paid a total of at least £1,560 (gross) across the three tax months from 6 November 2020 to 5 February 2021, with at least one payment of taxable earnings (of any amount) being received in each of those three tax months; and (4) aren't serving contractual or statutory notice of termination of their employment (including notice of retirement) on 31 January 2021
- your bonus claim needs to be presented in a six-week window between 15 February and 31 March 2021 (and information will be provided by the end of January 2021 on how to access the online claim service on GOV.UK)
- no bonus claim may be made in respect of an employee if it is "*abusive or otherwise contrary to the exceptional purpose*" of the JRB
- you can still claim the JRB if you make a claim for that employee through the Job Support Scheme.

[Check if you can claim the Job Retention Bonus from 15 February 2021](#)

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