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**Support for businesses and self-employed people during coronavirus** (<https://www.gov.uk/coronavirus-taxon/businesses-and-self-employed-people>)

Guidance

## Calculate how much you can claim using the Coronavirus Job Retention Scheme

Calculate how much you have to pay your furloughed employees for hours on furlough, how much you can claim for employer NICs and pension contributions and how much you can claim back.

Published 12 June 2020

Last updated 2 October 2020 — see all updates

From:

HM Revenue & Customs (<https://www.gov.uk/government/organisations/hm-revenue-customs>)

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30 November 2020 is the last day you can submit claims for periods ending on or before 31 October 2020. After this date you will not be able to submit any further claims or add to existing claims.

Check if you can claim the Job Retention Bonus from February 2021 (<https://www.gov.uk/guidance/check-if-you-can-claim-the-job-retention-bonus-from-15-february-2021>).

If you're using the Coronavirus Job Retention Scheme to claim for employees' wages, the steps you'll need to take are:

1. Check if you can claim. (<https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme>)
2. Check which employees you can put on furlough. (<https://www.gov.uk/guidance/check-which-employees-you-can-put-on-furlough-to-use-the-coronavirus-job-retention-scheme>)
3. Steps to take before calculating your claim. (<https://www.gov.uk/guidance/steps-to-take-before-calculating-your-claim-using-the-coronavirus-job-retention-scheme>)
4. Calculate your employees' wages.
5. Claim for your employees' wages. (<https://www.gov.uk/guidance/claim-for-wages-through-the-coronavirus-job-retention-scheme>)
6. Report a payment in PAYE Real Time Information. (<https://www.gov.uk/guidance/reporting-payments-in-payee-real-time-information-from-the-coronavirus-job-retention-scheme>)

Before calculating how much you can claim, you must complete the steps before calculating your claim (<https://www.gov.uk/guidance/steps-to-take-before-calculating-your-claim-using-the-coronavirus-job-retention-scheme>). This includes deciding the length of your claim period (<https://www.gov.uk/guidance/steps-to-take-before-calculating-your-claim-using-the-coronavirus-job-retention-scheme#deciding-the-length-of-your-claim-period>) and working out your flexibly furloughed employee's usual and furloughed hours (<https://www.gov.uk/guidance/steps-to-take-before-calculating-your-claim-using-the-coronavirus-job-retention-scheme#usual-hours>).

From 1 July, you will:

- only be able to claim for employees who have previously been furloughed for at least 3 consecutive weeks taking place any time between 1 March 2020 and 30 June
- be able to flexibly furlough employees – this means you can bring your employees back to work for any amount of time, and any work pattern
- still be able to claim the furlough grant for the hours your flexibly furloughed employees do not work, compared to the hours they would normally have worked in that period

From 1 August 2020, the level of the Coronavirus Job Retention Scheme grant will be reduced each month. To be eligible for the grant employers must continue to pay furloughed employees 80% of their wages, up to a cap of £2,500 per month for the time they are being furloughed.

From 1 August, no grant will be available for Class 1 employer National Insurance contributions or pension contributions, although these contributions will remain payable by the employer.

From September 1, the government grant towards the employee wages will be reduced to 70%. From October 1, the government grant will be reduced again to 60%. During these months you will be asked to contribute towards the cost of your furloughed employees' wages to ensure they continue to receive at least 80% of their wages for the time they're on furlough. Find out more information on how the amount of grant available through Coronavirus Job Retention Scheme is changing (<https://www.gov.uk/government/publications/changes-to-the-coronavirus-job-retention-scheme/changes-to-the-coronavirus-job-retention-scheme>).

You'll still need to pay the employer National Insurance and pension contributions on your furloughed employees' pay. For claims ending before 1 August 2020 you can claim for these costs too.

You cannot claim for:

- additional National Insurance or pension contributions you make because you choose to top up your employee's wages

- your employees' wages for any time they spend working, or any National Insurance or pension contributions you make on these wages
- any pension contributions you make that are above the mandatory employer contribution (<https://www.gov.uk/workplace-pensions/what-you-your-employer-and-the-government-pay>)

You can choose to top up your employees' wages above the minimum 80% furlough pay amount but you do not have to. Employees must not work or provide any services for the business during hours which they are recorded as being on furlough, even if they receive a top-up wage.

## Record keeping requirements

You must keep a copy of all records for 6 years, including:

- the amount claimed and claim period for each employee
- the claim reference number for your records
- your calculations in case HMRC need more information about your claim
- usual hours worked, including any calculations that were required, for employees you flexibly furloughed
- actual hours worked for employees you flexibly furloughed

## Use the calculator

This calculator can be used to work out what you can claim for in a claim period ending on or before 31 October. It can be used for most employees who are paid either regular or variable amounts each pay period (for example, weekly or monthly).

The calculator cannot be used if employees:

- returned from family-related statutory leave (maternity leave, paternity leave, shared parental leave, adoption leave, parental bereavement leave)
- get director's payments
- have been transferred under TUPE
- have been employed at separate times throughout the year
- receive employer pension contributions outside of an auto-enrolment pension scheme
- have an annual pay period

If you are claiming for an employee who is flexibly furloughed, you will need to work out their usual hours (<https://www.gov.uk/guidance/steps-to-take-before-calculating-your-claim-using-the-coronavirus-job-retention-scheme#usual-hours>) before you use the calculator.

Calculate now (<https://www.tax.service.gov.uk/job-retention-scheme-calculator/>)

If you cannot use this calculator, you'll need to work out what you can claim manually using the calculation guidance or by seeking professional advice from an accountant or tax adviser.

We will continue to improve our online services on a frequent basis, including supporting more employment situations with this calculator.

It's your responsibility to check that the amount you're claiming for is correct.

## Work out the maximum wage amount

The maximum wage amount is £2,500 a month, or £576.92 a week.

Before 1 July this was the maximum amount you could claim for wages under the scheme. From 1 July, the calculations are changing (<https://www.gov.uk/government/publications/changes-to-the-coronavirus-job-retention-scheme/changes-to-the-coronavirus-job-retention-scheme>), so this isn't necessarily the amount you can claim, but you still need to work this out to allow you to calculate how much your employee should be paid and the amount of grant you can claim towards their wages. You will also need to work out 80% of your employee's usual wage. (<https://www.gov.uk/guidance/calculate-how-much-you-can-claim-using-the-coronavirus-job-retention-scheme#work-out-80-of-your-employees-usual-wage>)

If the length of time you're claiming for is not one week or one month, you'll need to use the daily maximum wage amounts to work out the maximum amount for each employee.

To work out the maximum amount you can claim, multiply the daily maximum wage amount by the number of calendar days your employee is furloughed for in your claim.

Month	Daily maximum wage amount
March 2020	£80.65 per day
April 2020	£83.34 per day
May 2020	£80.65 per day
June 2020	£83.34 per day
July 2020	£80.65 per day
August 2020	£80.65 per day
September 2020	£83.34 per day*
October 2020	£80.65 per day*

\*In September and October, this is the maximum amount you will have to pay a furloughed employee. The amount that you can claim for will be lower.

If your claim period includes dates from two or more calendar months, you'll need to calculate the maximum amount for each calendar month and add them together. This will only apply to claim periods ending on or before 30 June, as periods from 1 July onward cannot cover more than one calendar month.

If you're claiming for multiple pay periods in one claim, you can calculate the total maximum using a mixture of:

- the daily maximum wage amount
- the weekly maximum wage amount
- the monthly maximum wage amount

Find an example of working out the maximum wage amount for part of a pay period (<https://www.gov.uk/government/publications/find-examples-to-help-you-work-out-80-of-your-employees-wages/examples-of-how-to-work-out-80-of-your-employees-wages-national-insurance-contributions-and-pension-contributions#example1>).

## Work out 80% of your employee's usual wage

You will need to work out 80% of your employee's usual wages to determine:

- how much you have to pay your employees for the time they are furloughed
- what you can claim under the scheme

You can use the calculator to help you work out how much you can claim, though there are some cases where this may not be suitable – it is your responsibility to check that the amount you are claiming for is correct.

You will need to identify the number of furlough days in the period. A furlough day means every calendar day within a period where the employee was either:

- fully furloughed
- under a flexible furlough agreement with you

The way you should work out 80% of your employee's usual wages is different depending on the way they're paid. You must check what you can include as wages first.

Choose the calculation you think best fits the way your employee is paid, this might not be the same way that you have worked out their usual hours. For example, if you pay your employee a fixed regular salary, use the calculation for fixed pay amounts. HMRC will not decline or seek repayment of any grant based solely on the particular choice of pay calculation, as long as a reasonable choice is made.

Where a claim covers multiple pay periods, this calculation should be done for each and then added together.

If your employee received some statutory payments you should adjust your claim for this.

## If your fixed pay employee has worked overtime

If your fixed pay employee has worked enough overtime (in the tax year 2019 to 2020) to have a significant effect on the amount you need to claim, you should calculate 80% of their usual wages using the method for employees whose pay varies. Examples of situations where overtime could have a significant effect on the claim amount include where the employee worked overtime:

- in the last pay period ending on or before 19 March 2020
- in the corresponding calendar period to the period you are claiming for
- a lot, or often, in the tax year 2019 to 2020

You do not need to amend any previous claims, however if these circumstances apply you should use the calculation for employees whose pay varies for any future claims.

## Work out 80% of wages for employees on a fixed salary

To work out 80% of your employee's wage:

1. Start with the wages payable to your employee in their last pay period on or before 19 March - if you're claiming for a full pay period, skip to step 4.
2. Divide by the total number of days in the pay period.
3. Multiply by the number of furlough days in the pay period.
4. Multiply by 80%.

Find an example of working out 80% of wages for fixed rate, full or part time employees on a salary (<https://www.gov.uk/government/publications/find-examples-to-help-you-work-out-80-of-your-employees-wages/examples-of-how-to-work-out-80-of-your-employees-wages-national-insurance-contributions-and-pension-contributions#example2>).

Find an example of working out 80% of wages for fixed rate full or part time employee who returns to working their usual hours during the claim period (<https://www.gov.uk/government/publications/find-examples-to-help-you-work-out-80-of-your-employees-wages/examples-of-how-to-work-out-80-of-your-employees-wages-national-insurance-contributions-and-pension-contributions#80-return>).

If you calculated your claim based on the employee's wages as of 28 February 2020, and this differs from their wages in their last pay period prior to 19 March 2020, you can choose to still use this calculation for your first claim.

## **If your employee has not been paid for a full pay period up to 19 March 2020**

If your employee has not been paid for a full pay period up to 19 March 2020, you'll need to work out what their usual wages are and then calculate 80%. To do this:

1. Start with the wages payable to your employee in their last pay period on or before 19 March.
2. Divide by the number of days in that pay period (including non-working days).
3. Multiply by the total number of days that would have been in a full pay period.
4. Divide by the total number of days in the pay period you are claiming for.
5. Multiply by the number of furlough days in the pay period you are claiming for.
6. Multiply by 80%.

Find an example for working out 80% of your employees wages if they have not been paid for a full pay period up to 19 March 2020 (<https://www.gov.uk/government/publications/find-examples-to-help-you-work-out-80-of-your-employees-wages/examples-of-how-to-work-out-80-of-your-employees-wages-national-insurance-contributions-and-pension-contributions#example3>).

## **Employees whose pay varies**

You should calculate 80% of the higher of either:

- the wages earned in the corresponding calendar period in the tax year 2019 to 2020
- the average wages payable in the tax year 2019 to 2020

If your employee has variable hours you will have completed a similar comparison to work out their usual hours but the outcome may be different.

To calculate 80% of the wages from the corresponding calendar period in the tax year 2019 to 2020:

1. Start with the amount they earned in the same period last year.
2. Divide by the total number of days in this pay period - including non-working days.
3. Multiply by the number of furlough days in this pay period.

#### 4. Multiply by 80%.

If your employee did not work for you in the corresponding calendar period in the tax year 2019 to 2020, you can only use the averaging method to calculate 80% of their wages.

Find an example of claiming for the same period last year

(<https://www.gov.uk/government/publications/find-examples-to-help-you-work-out-80-of-your-employees-wages/examples-of-how-to-work-out-80-of-your-employees-wages-national-insurance-contributions-and-pension-contributions#example4>).

To work out 80% of the average monthly wages for tax year 2019 to 2020:

1. Start with the amount of wages that were payable to the employee in the tax year up to the day before they were furloughed.
2. Divide it by the number of days from the start of the tax year – including non-working days (up to the day before they were furloughed, or 5 April 2020 – whichever is earlier).
3. Multiply by the number of furlough days in this pay period.
4. Multiply by 80%.

Find an example of working out 80% of average monthly wages for the last tax year

(<https://www.gov.uk/government/publications/find-examples-to-help-you-work-out-80-of-your-employees-wages/examples-of-how-to-work-out-80-of-your-employees-wages-national-insurance-contributions-and-pension-contributions#example5>).

If your employee started working for you on or after 6 April 2019, you should not include the days before their employment started in your calculation.

To work out 80% of your employee's average earnings for an employee who started working for you on or after 6 April 2019:

1. Start with the amount of wages that were payable to the employee in the tax year up to the day before they were furloughed.
2. Divide it by the number of days they've been employed since the start of the tax year – including non-working days (up to the day before they were furloughed or 5 April 2020 – whichever is earlier).
3. Multiply by the number of furlough days in this pay period.
4. Multiply by 80%.

Every day after the employee commenced employment with you is counted in making this calculation. This includes non-working days.

Find an example of working out 80% of average wages for the last tax year if employment started after 6 April 2019. (<https://www.gov.uk/government/publications/find-examples-to-help-you-work-out-80-of-your-employees-wages/examples-of-how-to-work-out-80-of-your-employees-wages-national-insurance-contributions-and-pension-contributions#after-6-april>)

## Work out your employee's minimum furlough pay

The minimum furlough pay is the lesser of either:

- 80% of their usual wage
- the maximum wage amount

If your employee is flexibly furloughed the minimum furlough pay depends on their working and furloughed hours.

1. Start with the lesser of:
  - 80% of their usual wages
  - the maximum wage amount

1. Multiply by the employee's furloughed hours.
2. Divide by the employee's usual hours.

This is the minimum amount you must pay your employee for the time they are recorded as being on furlough. You can choose to pay more than this but you do not have to.

If any of the furlough hours are taken as paid holiday or annual leave, you need to top up the pay for these hours to the employee's full contracted rate.

## **Calculating the number of working and furloughed hours for an employee that comes off furlough or flexible furlough partway through a claim period**

If your employee stops being furloughed or flexibly furloughed partway through a claim period, when calculating the number of furloughed hours you can claim for, make sure you:

- only calculate the employee's usual hours up to the last day of furlough, instead of to the end of the claim period
- do not include any working hours after the last day of furlough

This applies even if your claim period includes days after the employee's last day of furlough (for example, because you're claiming for multiple employees and some of them stay on furlough).

You do not need to amend any previous claims submitted prior to 14 September 2020 for these employees. You should use this calculation for any claims from 14 September 2020, for an employee who stops being furloughed or flexibly furloughed partway through a claim period.

Find an example of how to calculate minimum furlough pay for an employee who is flexibly furloughed. (<https://www.gov.uk/government/publications/find-examples-to-help-you-work-out-80-of-your-employees-wages/examples-of-how-to-work-out-80-of-your-employees-wages-national-insurance-contributions-and-pension-contributions#min-pay-flexi>)

## **Work out how much you can claim for your employee's furlough pay**

For periods ending on or before 31 August 2020 you can claim a grant for the full amount of the minimum furlough pay.

For periods starting on or after 1 September you will need to calculate the grant amount as follows:

1. Start with the amount of minimum furlough pay.
2. Divide by 80.
3. Depending on which month you're claiming for, multiply by:
  - 70 for September
  - 60 for October



Find an example of how to work out how much of the minimum furlough pay you can claim for. (<https://www.gov.uk/government/publications/find-examples-to-help-you-work-out-80-of-your-employees-wages/examples-of-how-to-work-out-80-of-your-employees-wages-national-insurance-contributions-and-pension-contributions#min-furlough-claim>)

## **If your employee was paid a statutory payment in the claim period**

You must subtract the amount which is paid to the employee for the claim period from the amount you claim under the scheme, if your employee is paid:

- Statutory Maternity Pay
- Statutory Adoption Pay
- Statutory Paternity Pay
- Statutory Shared Parental Pay
- Statutory Parental Bereavement Pay

Your employee cannot be furloughed while they receive statutory sick pay and your employee cannot receive statutory sick pay while they are furloughed.

## **Work out how much you can claim for employer National Insurance contributions**

You should calculate and pay Class 1 employer National Insurance contributions in the normal way.

For periods ending on or before 31 July, you can claim for Class 1 employer National Insurance contributions you've paid on the grant for your employee's wages.

If you choose to top up your employees' wages, you cannot claim for employer National Insurance contributions on the amount you've topped them up by.

For periods starting on or after 1 August you will not be able to claim a grant towards the employer Class 1 National Insurance contributions you've paid on the grant for your employees' wages.

## **If you're claiming Employment Allowance**

To make sure you do not claim too much from the scheme, you must adjust for the Employment Allowance.

## **Working out what you can claim – for claims between 1 July and 31 July 2020**

From 1 July 2020, your employees will be able to return to work part-time and be furloughed for the rest of their usual hours. You should calculate the employer National Insurance contributions that you need to pay in the normal way.

For claim periods between 1 July 2020 and 31 July 2020, you can claim a grant towards these National Insurance costs but the amount you can claim is calculated differently than for periods before 1 July. You should do the calculation separately for each pay period that falls into your claim period. You cannot claim a higher amount than the employer National Insurance contributions that is due.

You can use either the direct percentage method or the tables method to calculate employer NICs. The difference between the results will be just a few pence. The examples in this guidance use the direct percentage method.

Before you calculate the amount you can claim, you will first need to adjust the amount of the relevant secondary National Insurance contributions threshold.

Tax year	National Insurance contributions thresholds
2020 to 2021	£169 per week, £732 per month or £8,788 per year

To adjust the amount of the relevant secondary National Insurance contributions threshold:

1. Start with the relevant secondary National Insurance contributions threshold that corresponds to the pay period.
2. Divide by the number of days in the pay period.
3. Multiply by the number of days in the furlough or flexible furlough claim.

If your employee is flexibly furloughed, you must also:

1. Divide by the number of usual hours in the flexible furlough claim.
2. Multiply by the number of furloughed hours in the flexible furlough claim.

Next you will need to use the adjusted secondary National Insurance contributions threshold to calculate the amount of your grant.

1. Start with the amount you're claiming for the employee's wages.
2. Deduct the relevant adjusted secondary National Insurance contributions threshold.
3. Multiply by 13.8%.

If you claim the Employment Allowance, you must make sure you do not claim too much for Class 1 National Insurance contributions from the scheme.

Find an example of calculating the grant for employer National Insurance contributions costs for an employee who is fully furloughed (for claims between 1 July and 31 July 2020).

(<https://www.gov.uk/government/publications/find-examples-to-help-you-work-out-80-of-your-employees-wages/examples-of-how-to-work-out-80-of-your-employees-wages-national-insurance-contributions-and-pension-contributions#nics-fully-furloughed>)

Find an example of calculating the grant for employer National Insurance contributions costs for an employee who is flexibly furloughed (for claims from 1 July to 31 July 2020).

(<https://www.gov.uk/government/publications/find-examples-to-help-you-work-out-80-of-your-employees-wages/examples-of-how-to-work-out-80-of-your-employees-wages-national-insurance-contributions-and-pension-contributions#nics-flexi-furloughed>)

Find an example of calculating the grant for employer National Insurance contributions costs for an employee who is flexibly furloughed where the flexible furlough claim period does not match the employee's pay period (<https://www.gov.uk/government/publications/find-examples-to-help-you-work-out-80-of-your-employees-wages/examples-of-how-to-work-out-80-of-your-employees-wages-national-insurance-contributions-and-pension-contributions#nicsdonotmatch>).

## Working out what you can claim – for claim periods starting on or after 1 August 2020

From 1 August 2020, you will no longer be able to claim a grant towards the employer National Insurance contributions that you pay.

## Adjusting your claim because of Employment Allowance

You may be eligible to claim the Employment Allowance (<https://www.gov.uk/claim-employment-allowance>).

The rules for claiming and applying the Employment Allowance are not different because you are claiming a Job Retention Scheme grant for your Class 1 employer National Insurance contributions costs. You can claim for a grant towards your Class 1 employer National Insurance contributions costs in claims up to 31 July 2020.

Eligible employers can use the Employment Allowance to pay less employer National Insurance contributions, until the allowance runs out or until the end of the tax year, whichever comes first. The Employment Allowance cannot be manually spread out over the tax year if it would otherwise be used up sooner.

When working out how much employer National Insurance contributions you can claim back from the scheme, you should subtract any Employment Allowance you have used in that pay period.

If you've claimed the Employment Allowance and you do not have to pay any employer National Insurance contributions in a pay period, you should not claim for any employer National Insurance contributions costs through the scheme.

If the amount of Employment Allowance you can claim will not cover the total employer National Insurance contributions due, the grant you can claim is the lower of:

- the grant towards employer National Insurance contributions costs that you've already calculated
- the employer National Insurance contributions costs that you paid, or expect to pay, across your entire payroll

Eligible employers can claim the Employment Allowance at any point in the tax year they are claiming for, or for 4 years afterwards. If you have claimed or will claim the grant for employer National Insurance contributions, you must ensure that you do not receive relief for the same employer National Insurance contributions costs twice. To do this, you can either:

- not claim the employer National Insurance contributions grant
- reduce the grant you claim to take account of the Employment Allowance
- contact HMRC via the employer helpline to restrict the value of your Employment Allowance claim

Employers who delay their Employment Allowance claim and have unused Employment Allowance available at the end of the tax year can use this to reduce other tax costs. Employers who have received a grant for employer National Insurance contributions costs through the scheme should deduct the amount of grant they have received from the amount of Employment Allowance they have left before they use it, if not doing so would result in receiving relief for the same cost twice. Attempting to get relief for the same costs twice is a fraud and may result in claims being investigated.

### If your employee is a company director

There are two methods for calculating a director's Class 1 National Insurance contributions.

The method you use (<https://www.gov.uk/government/publications/ca44-national-insurance-for-company-directors>) may affect how much you can claim under the scheme.

For example, if you use the annual cumulative method, and you don't have to pay employer National Insurance contributions for the director by the time you make your claim through the scheme, then you cannot claim a grant towards employer National Insurance contributions costs.

## Work out how much you can claim for employer's pension contributions

You'll still need to pay pension contributions on behalf of your furloughed employees. Until 1 August 2020 you can claim for these up to the level of the mandatory employer contribution, even if it's not an auto-enrolment pension.

You cannot claim for any pension contributions:

- if there are no employer contributions made, or due to be made for an employee
- you make that are above the mandatory employer contribution (<https://www.gov.uk/workplace-pensions/what-you-your-employer-and-the-government-pay>)

You'll need to work out how much you can claim for employer's pension contributions.

## Calculate your claim for pension contributions – claim periods from 1 July to 31 July 2020

From 1 July 2020, your employees will be able to return to work part-time and be furloughed for the rest of their usual hours.

For claims between 1 July 2020 and 31 July 2020, you'll be able to claim towards pension contributions you make on the gross pay grant for the hours they are furloughed. You should do this calculation separately for each pay period that falls into your claim period. You cannot claim for more than you actually contribute to your employee's pension.

Before you can claim, you will need to adjust the amount of the relevant Lower Level of Qualifying Earnings (LLQE).

Tax year	Lower Level of Qualifying Earnings
2020 to 2021	£120 per week, £520 per month or £6,240 per year

To adjust the amount of the LLQE:

1. Start with the relevant LLQE that corresponds to the pay period.
2. Divide by the number of days in the pay period.
3. Multiply by the number of days in the furlough or part-time furlough claim.

If your employee is flexibly furloughed you must also:

1. Divide by the number of usual hours in the flexible furlough claim.
2. Multiply by the number of furloughed hours in the flexible furlough claim.

Next you will need to use the adjusted LLQE to calculate the amount of your grant.

1. Start with the amount you're claiming for the employee's wages.
2. Deduct the adjusted LLQE.
3. Multiply by 3%.

You must not claim more towards pension contributions than you have paid into your employee's pension.

Find an example of calculating the grant for employer pension contributions for an employee who is fully furloughed (for claims from 1 July 2020 to 31 July 2020).

(<https://www.gov.uk/government/publications/find-examples-to-help-you-work-out-80-of-your-employees-wages/examples-of-how-to-work-out-80-of-your-employees-wages-national-insurance-contributions-and-pension-contributions#pensions-fully-furloughed>)

Find an example of calculating the grant for employer pension contributions for an employee who is flexibly furloughed (for claims from 1 July 2020 to 31 July 2020).

(<https://www.gov.uk/government/publications/find-examples-to-help-you-work-out-80-of-your-employees-wages/examples-of-how-to-work-out-80-of-your-employees-wages-national-insurance-contributions-and-pension-contributions#pensions-flexi-furlough>)

Find an example of calculating the grant for employer pension contributions for an employee who is flexibly furloughed where the flexible furlough claim period does not align with the employee's pay period (for claims from 1 July 2020 to 31 July 2020). (<https://www.gov.uk/government/publications/find-examples-to-help-you-work-out-80-of-your-employees-wages/examples-of-how-to-work-out-80-of-your-employees-wages-national-insurance-contributions-and-pension-contributions#pensions-pay-period>)

## Calculate your claim for pension contributions – claim periods from 1 August 2020

From 1 August 2020 you will no longer be able to claim towards contributions you make into your employees' pensions.

### How to claim

You can claim for wages online through the Coronavirus Job Retention Scheme (<https://www.gov.uk/guidance/claim-for-wages-through-the-coronavirus-job-retention-scheme>).

Once you have completed the calculation for each employee who was furloughed in the claim period follow the instructions to claim for wages online through the Coronavirus Job Retention Scheme (<https://www.gov.uk/guidance/claim-for-wages-through-the-coronavirus-job-retention-scheme>), including requirements about the records you must keep and how you use the grant.

You must not make the claim if you do not agree to follow those requirements.

### Find an example of a full calculation

These examples demonstrate the full sequence of calculation steps that you must take when claiming through the scheme. The examples are based on claim periods in July and August using a common scenario in which your employee has a fixed monthly salary, fixed working hours, and is flexibly furloughed. These examples may not directly reflect your circumstances, though it may be helpful to see examples of a full calculation.

Find a full example showing how to calculate the amount you should claim for an employee who is flexibly furloughed in July (<https://www.gov.uk/government/publications/find-examples-to-help-you-work-out-80-of-your-employees-wages/example-of-a-full-calculation-for-an-employee-who-is-flexibly-furloughed>).

Find a full example showing how to calculate the amount you should claim for an employee who is flexibly furloughed in August (<https://www.gov.uk/government/publications/find-examples-to-help-you-work-out-80-of-your-employees-wages/example-of-a-full-calculation-for-an-employee-who-is-flexibly-furloughed#august-example>).

## Contacting HMRC

We are receiving very high numbers of calls. Contacting HMRC unnecessarily puts our essential public services at risk during these challenging times.

## Get help online

Use HMRC's digital assistant (<https://www.tax.service.gov.uk/ask-hmrc/virtual-assistant/support-for-coronavirus?VA=GOVUK>) to find more information about the coronavirus support schemes.

You can also contact HMRC (<https://www.gov.uk/government/organisations/hm-revenue-customs/contact/get-help-with-the-coronavirus-job-retention-scheme>) if you cannot get the help you need online.

Published 12 June 2020

Last updated 2 October 2020 + show all updates

### 1. 2 October 2020

The information call out at the top of the page has been updated with the changes to the scheme. 30 November 2020 is the last day employers can submit or change claims for periods ending on or before 30 October 2020.

### 2. 11 September 2020

New subsection 'Work out your employee's usual hours and furloughed hours' to tell employers how to calculate the number of working and furloughed hours for an employee that comes off furlough or flexible furlough partway through a claim period. Employers using this calculation do not need to amend previous claims

### 3. 28 August 2020

The information call out at the top of the page has been updated with the changes to the scheme from 1 September.

### 4. 13 August 2020

The calculator has been updated and can now be used to work out claim periods ending on or before 31 October.

### 5. 7 August 2020

Page updated with a new section on how to calculate your claim for fixed pay employees who have worked enough overtime (in the tax year 2019 to 2020) to have a significant impact on the amount you need to claim.

### 6. 4 August 2020

Welsh translation added.

### 7. 3 August 2020

Deleted information about claim periods ending on or before 30 June 2020 and information about backdating claims to 1 March, as this is no longer possible.

### 8. 10 July 2020

Updated to show that the calculator can now be used to work out what you can claim for in a claim period ending on or before 31 August. A link has also been added to a new full example for August, and the 'Working how much you can claim for employer National Insurance contributions' has been updated to make it clear what steps to take if your employee's pay period goes beyond 30 June.

### 9. 1 July 2020

Page updated with information about how to treat statutory payments received in the claim period.

10. 12 June 2020

First published.

## Related content

- Steps to take before calculating your claim using the Coronavirus Job Retention Scheme (<https://www.gov.uk/guidance/steps-to-take-before-calculating-your-claim-using-the-coronavirus-job-retention-scheme>)
- Check if you can claim for your employees' wages through the Coronavirus Job Retention Scheme (<https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme>)
- Claim for wages through the Coronavirus Job Retention Scheme (<https://www.gov.uk/guidance/claim-for-wages-through-the-coronavirus-job-retention-scheme>)
- Changes to the Coronavirus Job Retention Scheme (<https://www.gov.uk/government/publications/changes-to-the-coronavirus-job-retention-scheme>)
- Check which employees you can put on furlough to use the Coronavirus Job Retention Scheme (<https://www.gov.uk/guidance/check-which-employees-you-can-put-on-furlough-to-use-the-coronavirus-job-retention-scheme>)

## Detailed guidance

- Check if you can claim for your employees' wages through the Coronavirus Job Retention Scheme (<https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme>)
- Claim for wages through the Coronavirus Job Retention Scheme (<https://www.gov.uk/guidance/claim-for-wages-through-the-coronavirus-job-retention-scheme>)
- Steps to take before calculating your claim using the Coronavirus Job Retention Scheme (<https://www.gov.uk/guidance/steps-to-take-before-calculating-your-claim-using-the-coronavirus-job-retention-scheme>)

## Collection

- Coronavirus Job Retention Scheme (<https://www.gov.uk/government/collections/coronavirus-job-retention-scheme>)

## Explore the topic

- Business tax (<https://www.gov.uk/money/business-tax>)
- Dealing with HMRC (<https://www.gov.uk/money/dealing-with-hmrc>)
- Employing people (<https://www.gov.uk/business-and-industry/employing-people>)
- Managing your business during coronavirus (<https://www.gov.uk/coronavirus-taxon/managing-your-business-during-coronavirus>)
- Your responsibilities as an employer during coronavirus (<https://www.gov.uk/coronavirus-taxon/your-responsibilities-as-an-employer>)

