



AUGUST 2021

HMRC Furlough checks

HMRC are requesting evidence to back-up
furlough claims from certain employers

We are aware that HMRC have written to certain employers in recent weeks requesting detailed information to back up their furlough claims. Clearly, they are concerned that grants have been paid in error due to mistakes in the claims made.

It is unlikely that all claimants of Coronavirus Job Retention Scheme (CJRS) grants will be required to provide evidence in this way.

If you do receive a communication from HMRC, please refer the matter to us asap so that we can help you gather together the documents requested.

Typically, HMRC are requesting

For each employee included in identified CJRS claims:

- Their names, addresses and NIC number.
- The furlough start and end date.
- Details of how you calculate their “usual” pay.
- How you calculated their furlough pay.
- Whether you paid your employee at least the amount on the claim and evidence of this, e.g., a BACS list, payslip or employee signature.
- Details of hours usually worked (CJRS flexible claims).
- Details of hours actually worked (CJRS flexible claims).
- Details of hours furloughed (CJRS flexible claims).
- For claims up to 31 July, details of employer National Insurance and employer pension contributions claimed.

Planning required

As we stated in our opening comments it is unlikely that HMRC will request information from all furlough claimants. But if you are approached, please let us know.

And finally, the furlough scheme closes at the end of next month, 30 September. If you are still unsure how to cope with this change, let us help. We can work with you to consider your options.
