

Coronavirus job retention scheme (CJRS)

Checklist of documents to be retained

1. ELIGIBILITY

Evidence to show COVID-19 adversely affected the business, including:

- Details of any downturn in work
- Details of business closure
- Other circumstances which impacted on the business' ability to continue operating

Evidence the business had a qualifying PAYE scheme registered by 19 March 2020

Copies of all the furlough agreements entered into with the worker (including any extensions and variations)

(NB: where agreement was reached via union negotiation, copies of all collective agreements including any extensions and variations should be kept)

Evidence workers claimed for were qualifying workers

(i.e. evidence to show the worker was on the PAYE scheme on or before 19 March 2020 or evidence that the worker falls within one of the necessary exemptions (e.g. those engaged as at 28 February who were re-hired after 19 March))

Details of any employees who TUPE transferred in or out of the business including:

- Evidence to show when they were furloughed and claimed for
- Evidence to shown when the transfer took place
- Evidence of the dates of employment with the previous employer

2. CALCULATIONS

Details of the dates during which the worker was furloughed

If either an employee on family leave or an armed forces reservist on active service returns and is then furloughed for the first time after 10 June, details of the type of leave, when leave started, the date of return and the dates during which they were furloughed

Details of each claim period

Details of the amount claimed under the CJRS for each claim period

Details of the claim reference number for each claim

If the worker is paid a fixed rate:

- Evidence of last salary payment made to them on or before 19 March 2020
- Details of any regular contractual payments included within the salary per worker

If the worker receives variable pay:

- Details of either their average daily/monthly pay for the 2019/20 tax year or their pay for the same period in 2019 (whichever is greater for each claim period)
- Details of any regular contractual payments included within the salary per worker

Copies of the calculations per worker used for each claim

The total number of workers claimed for in any one claim period pre 1 July 2020

The total number of workers claimed for in any one claim period post 1 July 2020

3. FLEXIBLE FURLOUGH

For each worker who has been flexibly furloughed:

- Evidence of the usual hours worked pre-furlough
- Copies of any calculations for working out usual hours
- Evidence of the actual hours worked during the claim period e.g. timesheets
- Copies of any side letter or new furlough agreement reached

4. PAYMENTS TO EMPLOYEES

Evidence of payments made to workers for all amounts claimed under the CJRS

Evidence of income tax, employer NICs and employer pension contributions made to furloughed workers after 1 August 2020

Evidence of additional top up payments made to furloughed workers after 1 September 2020

5. OVERPAYMENTS

Where a claim has been made under the CJRS for more than the employer is entitled to receive:

- Evidence of notification to HMRC of the over-claimed amount
- Evidence of adjustment made to a subsequent claim to take account of the over-claimed amount
- Where no subsequent claim is made, evidence of repayment to HMRC including the payment reference number

6. TRAINING / OTHER WORK

Details of any training undertaken by furloughed workers during furlough

Evidence of the purpose of the training undertaken by furloughed workers

Copies of written agreement with the worker to undertake training

Evidence of any top up payments made to ensure NMW is received during hours spent training

Evidence of steps taken to ensure workers do not provide services / generate income during the furlough period
(e.g. stopping access to email server)

NB: All records should be retained for 6 years from the date of claim (and any agreement between the employer and worker must be retained until at least 30 June 2025)

Disclaimer

This information is for educational purposes only and does not constitute legal advice. It is recommended that specific professional advice is sought before acting on any of the information given.