Coronavirus job retention scheme (CJRS)

Checklist of documents to be retained

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3. FLEXIBLE FURLOUGH

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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.