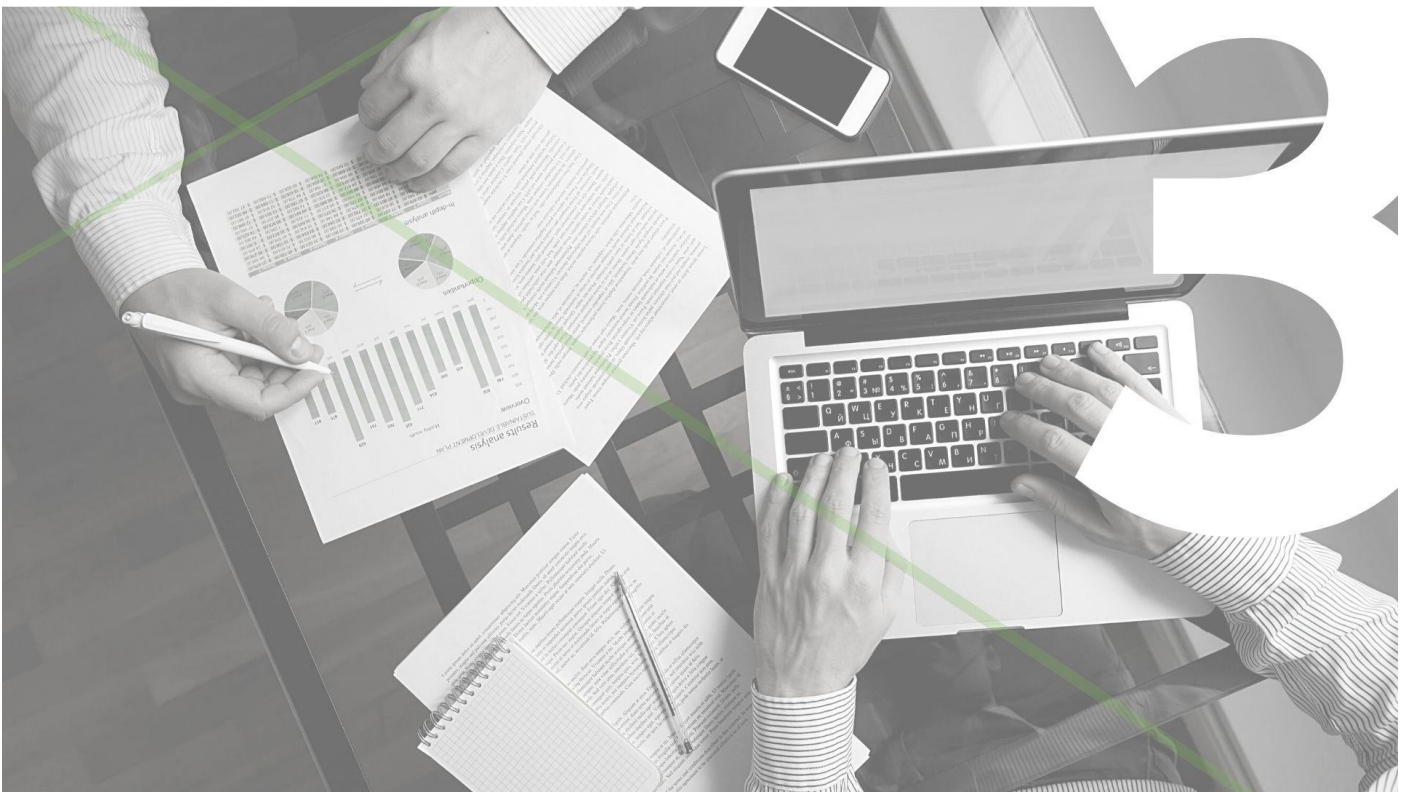




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# Job Retention Bonus



## What is it?

The Job Retention Bonus is a £1,000 one-off taxable payment to you (the employer), for each eligible employee that you furloughed and kept continuously employed until 31 January 2021.

## How to claim

You'll be able to claim the bonus between 15 February 2021 and 31 March 2021. You do not have to pay this money to your employee.

You can claim the bonus if you're an employer who has furloughed employees and made an eligible claim for them through the Coronavirus Job Retention Scheme. Your employee must have been eligible for the Coronavirus Job Retention Scheme grant for you to be eligible for the bonus.

You can still claim the bonus if you make a claim for that employee through the job support scheme.

You cannot claim the bonus for any employees that you have not paid using the Coronavirus Job Retention Scheme grant because you have repaid all the grant amounts you claimed for them. This applies regardless of the reason why you repaid the grant amounts.

You can claim for employees that:

- you made an eligible claim for under the Coronavirus Job Retention Scheme
- you kept continuously employed from the end of the claim period of your last Coronavirus Job Retention Scheme claim for them, until 31 January 2021
- are not serving a contractual or statutory notice period for you on 31 January 2021 (this includes people serving notice of retirement)
- you paid enough an amount in each relevant tax month and enough to meet the Job Retention Bonus minimum income threshold:

To meet the minimum income threshold you must pay your employee a total of at least £1,560 (gross) throughout the tax months:

- 6 November to 5 December 2020
- 6 December 2020 to 5 January 2021
- 6 January to 5 February 2021

If HMRC are still checking your Coronavirus Job Retention Scheme claims, you can still claim the Job Retention Bonus but your payment may be delayed until those checks are completed.

HMRC will not pay the bonus if you made an incorrect Coronavirus Job Retention Scheme claim and your employee was not eligible for the Coronavirus Job Retention Scheme.



# Phase

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