

Children and Families, Early Years Division
Weekly News Bulletin: 4th March 2021



HM Treasury



Key points from [Chancellor Rishi Sunak second Budget](#)

Coronavirus Job Retention Scheme (furlough) to be extended until the end of September 2021

The UK Government will continue to pay 80% of employees' usual wages for the hours not worked, up to a cap of £2,500 per month, up to the end of June 2021.

For periods in **July, CJRS grants will cover 70% of employees' usual wages** for the hours not worked, up to a cap of £2,187.50. **In August and September, this will then reduce to 60% of employees' usual wages** up to a cap of £1,875.

You will need to continue to pay your furloughed employees at least 80% of their usual wages for the hours they do not work during this time, up to a cap of £2,500 per month. This means, for periods between July and September, you **will need to fund the difference between this and the CJRS grants yourself**. You can also top up wages above the 80% if you wish, but you are not required to do so.

You must continue to pay the associated Employer National Insurance contributions and pension contributions on subsidised furlough pay from your own funds.

CJRS eligibility from May

For periods from 1 May 2021 onwards, you will be able to claim for eligible employees who were employed by you and on your PAYE payroll on 2 March 2021. This means you must have made a PAYE Real Time Information (RTI) submission to HMRC between 20 March 2020 and 2 March 2021, notifying us of earnings for that employee.

You and your employees do not need to have benefitted from the scheme before to make a claim, as long as you meet the eligibility criteria.

For more information on the extension to the scheme and the support available, search [Guidance for the job retention scheme](#)

You can now make February CJRS claims

You can now submit your claims for periods in February. These must be made by **Monday 15 March**.

You can claim before, during or after you process your payroll. If you can, it's best to make a claim once you're sure of the exact number of hours your employees worked so you don't have to amend your claim later.

Check if you and your employees are eligible and work out how much you can claim using our CJRS calculator and examples, by searching 'Job Retention Scheme' on GOV.UK.

What you need to do now

1. If you haven't submitted your claim for January but believe that you have a reasonable excuse for missing the deadline of 15 February, check if you can make a late claim by searching 'claim for wages' on GOV.UK.
2. **Submit any claims for February no later than Monday 15 March.**
3. Keep records that support the amount of CJRS grants you claim, in case HMRC need to check them.

VAT deferral

If you deferred VAT payments due between 20 March and 30 June 2020 and still have payments to make, you should pay by 31 March 2021 if you can.

If you cannot afford to pay by 31 March this year, you can now use the online VAT deferral new payment scheme to spread your payment.

The new scheme lets you pay your deferred VAT in equal monthly instalments, interest free. You can spread your payments across a number of months depending on when you join – the earlier you join, the more months you have to spread your payments across.

- 11 instalments if you join by 19 March
- 10 instalments if you join by 21 April
- 9 instalments if you join by 19 May
- 8 instalments if you join by 21 June.

You can join the scheme quickly and simply online without the need to call HMRC. To find out more information, including the things you need to do before joining, go to GOV.UK and search 'VAT deferred'.

The online service will close on 21 June 2021 – if you want to join the scheme online, you must do so before this date.

If you're on the VAT Annual Accounting Scheme or the VAT Payment on Account Scheme, you'll be able to join the new payment scheme later in March. We will share more information on this shortly.

If you have a Time to Pay arrangement already in place for your deferred VAT, you cannot use the online scheme. If you need to amend your Time to Pay arrangement, contact HMRC to do this.

Where can I get further support?

Thousands of people have benefitted from our webinars which offer information on the CJRS and other support, and how they apply to you. To book online, or to view updated guidance, go to GOV.UK and search 'help and support if your business is affected by coronavirus'. If you're booked on a webinar but can no longer attend, please cancel your place where possible to allow space for others to register.

Our phone lines and webchat remain very busy, so the quickest way to find the support you need is on GOV.UK. This will leave our phone lines and webchat service open for those who need them most.

Further support for Business

- Business rates relief to be extended
- The National Living Wage will rise to £8.91 from April

Extension of the Self-Employment Income Support Scheme (SEISS)

A fourth and fifth phase of SEISS grant will be available

The fourth SEISS grant will run from February to April 2021. Businesses will get 80% of trading profits up to £7,500.

The fifth SEISS grant will be open for claims in late July, covering May 2021 onwards. Businesses reporting a fall in turnover of 30% and above will get an 80% of three months average trading profits. Those reporting a fall in turnover of less than 30% will get a reduced grant of 30%.

Find out if you are eligible [here](#)



Liz Bayram at PACEY comments:

"We, like our sector partners, have repeatedly highlighted the precarious situation that childminders, nurseries and pre-schools are facing now and into the future. Dedicated front line workers for whom the pandemic has meant fear for their health, fear for the well-being of the children they care for and fear for their own livelihoods – now and in the future.

"Our sector needs to be properly resourced for that future. We need a long term vision for a properly resourced early years sector that means young children can bounce back, flourish and be ready for school. A properly resourced early years sector for parents and carers to seek and return to work as our economy regrows."



Protect yourself from scams

As part of the Budget, the Chancellor today announced a Taxpayer Protection Taskforce to tackle the minority who deliberately claim money they're not entitled to. If you suspect fraud, please report it using our online form. Go to GOV.UK and search 'Report fraud to HMRC' for more information.

Stay vigilant about scams, which may mimic government messages as a way of appearing authentic. Search 'scams' on GOV.UK for information on how to recognise genuine HMRC contact. You can forward suspicious emails claiming to be from HMRC to phishing@hmrc.gov.uk and texts to 60599.

Access the National Cyber Security Centre's guide on how to stay secure online and protect yourself and your business against cyber crime Cyber Awar



Guidance on the use of face coverings in primary schools and early years settings

From Monday 8 March, new advice applies to the use of face coverings by staff, pupils and students in schools and further education in England. Further information can be found in the [guidance for schools](#), [guidance for further education providers](#) and [guidance for early years and childcare providers](#).

In primary schools and early years settings it is recommended that staff and visitors wear face coverings where social distancing cannot be maintained between adults. These measures will be in place until Easter. As with all measures, we will keep this under review and update guidance as needed.

Children in primary schools do not need to wear a face covering and they should not be asked to wear one. Dr Susan Hopkins, the Chief Medical Adviser for NHS Test and Trace, has said that “the consensus among educationalists, public health and clinical specialists is that it is not advisable for primary school children to wear face coverings. That is why Public Health England has not recommended to the Department for Education that they should be worn by primary pupils in the classroom. Children need to see facial expressions to develop their communication and language skills and practically, they can have difficulties keeping them on all day.”



Department
for Education

Department for Education coronavirus (COVID-19) helpline

The Department for Education coronavirus (COVID-19) helpline and the PHE Advice Service (option 1) is available to answer any questions you have about coronavirus (COVID-19) relating to education settings and children’s social care.

Phone: 0800 046 8687

Opening hours:

Monday to Friday from 8am to 6pm

Saturday and Sunday from 10am to 6pm