

Coronavirus Job Retention Scheme (CJRS) Claims Into the Public Domain

What is HMRC intending to do?

- Publish the names of all employers who furlough employees from 1st December 2020 onwards where a CJRS claim is made.
- Publish indicative values within a banded range relating to these claims.
- Employees will be given access to details of their employer's furlough claims via their HMRC personal tax account.

What are the banded ranges?

- £1 to £10,000
- £10,001 to £25,000
- £25,001 to £50,000
- £50,001 to 100,000
- £100,001 to £250,000
- £250,001 to £500,000
- £500,001 to £1,000,000
- £1,000,001 to £2,500,000
- £2,500,001 to £5,000,000
- £5,000,001 to £10,000,000
- £10,000,001 to £25,000,000
- £25,000,001 to £50,000,000
- £50,000,001 to £100,000,000
- £100,000,001 and above

Any exceptions to the public disclosure rules?

- Only on the basis of **potential violent threats or intimidation** to certain individuals or any individual living with them.
- Evidence to support this will be required such as, for example, a police incident number and/or documentary information like photos or video recordings.

Who are these 'certain individuals'?

- A sole trader who employs people.
- A partner or a member of an LLP.
- A company director.
- A trustee.
- An employee of an employer.

Why is HMRC doing this?

- Transparency is one view.
- To flush out any fraud.

Worth noting

- If you are a **sole director of an owner managed business with no employees**, this could result in **personal salary details being made public** by way of a CJRS claim.

If you wish to discuss this or other issues

Please do contact us