**Extension to cut-off date to allow payrolling new starters who face being furloughed**

The government has announced a major change to the coronavirus job retention scheme (CJRS), moving the cut-off date from 28 February to 19 March. To qualify for the grant, the employer must now have created and started a PAYE payroll scheme on or before 19 March 2020.

This will mean many more employees will now be eligible for furlough under the scheme, including those who may have recently changed jobs but had yet to appear on a business’ payroll.

Employers are now able to claim for furloughed employees that were on their payroll scheme on or before 19 March 2020 and who were notified to HMRC on an real time information (RTI) submission on or before 19 March 2020.

Employees who were employed on 28 February 2020 and on payroll (ie notified to HMRC on an RTI submission on or before 28 February) and who were made redundant or stopped working for the employer after that and prior to 19 March 2020, can also qualify for the scheme if the employer re-employs them and puts them on furlough.

Employers will be able to submit application from 20 April.