

Hi,

I have some vital updates to share with you all, kindly provided by Kate Upcraft. I thought these were too important not to share immediately. I hope they help! Nick



## What a Start to a New Tax Year!

Well what a start to a new tax year! I think, as expected, today (Monday 6th) has been the busiest day of all, not helped by the fact that we got even more guidance on Saturday that means people need to revise what they had already thought/done for March and were planning to do for April.

### So today we've had:

Updated pages from ACAS on holiday pay: <https://www.acas.org.uk/coronavirus/usin-g-holiday> I think we've come to the conclusion that you can be on holiday this Friday/Monday and be furloughed and it would be entirely reasonable to top up people's pay up to 100% for those two days if that's the option you've taken, or you could simply add those two days to their holiday entitlement when they come off furlough given that we've now got carry forward of holiday

Having read the guidance from Saturday we've now realised that the ePAYE reference from 26.3.20 guidance refers to the fact that HMRC appear to be planning to bolt the reclaim onto PAYE online/the business tax account, as they say you need to be registered for PAYE online as well as have a UK bank account and a PAYE scheme reference. This is an absolute non-starter for those with outsourced payrolls as very few of them have ever registered for PAYE online, why would they when they've got an agent and assume that they can do it, which of course they can't.

We (ICAEW) have fed this back to HMRC as even if everybody tried to activate a PAYE online account at this point the activation code would go to the employer's office which is not accessible!



I haven't managed to find out if local authority DEAs are also suspended or only DWP ones.

There's been a tweet to say that government guidance has confirmed that if you're TUPE'd by the 28th February you can still be furloughed by the new employer, you'll have to take a view whether you feel you can trust such tweets – chain attached.

If you do a basic earnings assessment for somebody who is furloughed they could well end up with more tax relief for childcare vouchers than they would normally have done, good to see something working in people's favour when their salary has dropped.

The guidance on statutory parental bereavement pay and leave has also been published. I use the word 'guidance' in a very loose term because after nearly 2 years of development it is very poor. None of the links work to other pages, there is no self-certification form as had been promised, advanced funding seems to be a completely different mechanism to all other statutory payments, and the exclusion form is online only which will be of no use to employers or agents whatsoever. If you can be bothered to read it, the guidance is here: <https://www.gov.uk/employers-parental->



### [Covid19 Cabinet Office Update](#)

(She only wishes she had information like this from HMRC!) in respect to off-Payroll workers being included in the job retention scheme which was not what we had thought would be the case, although it isn't clear if they can be subject to reclaim as the will be funding dependent. [Link](#)

The paperwork: [Download it here](#)

The definition is for the 250 employees and the reclaim of SSP it's the connected companies rule as we surmised: [Link](#)

A useful quote from HMRC responding to the fleet industry in respect to the unavailability of company cars: [Link](#)

Martin Lewis (our new not best friend in payroll!) says this is now an official statement from HMRC on widening the reinstatement pool to include those who have had a new job withdrawn due to COVID-19: [Link](#)

Here's LITRG's summary of benefits' support for employees: [Link](#)

You can find a comprehensive central collation of COVID-19 resources on my website [Kateupcraft.com](#).

I have missed any updates as you've only been recently added to the circulation list you can find a comprehensive central collation of COVID-19 resources on my website [Kateupcraft.com](#).



### [If you are new to this mailing list](#)

If you are new to this mailing list, you may find that some of your questions have already been answered!

You can access previous emails [here](#):

1. [Daily-Payroll-Digest-April-1st-docx.pdf](#)
2. [Daily-Payroll-Digest-April-2nd.pdf](#)
3. [Daily-Payroll-Digest-April-3rd.pdf](#)
4. [Payroll-Covid19-Daily-Digest-4.pdf](#)

**Free Furlough Calculations** [here](#):  
[- Furlough-Monthly-Calculations-V2.0.xlsx](#)

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### [Payroll Update Site for Covid19 News](#)

Set up by my good friend Mark from [MBKB Group](#), the leading provider of the payroll apprenticeship programme.

The site includes guidance to Employers and Businesses on all aspects of payroll in relation to **Covid-19**

- [Guidance to Employers and Businesses](#)
- [Employer check: Job Retention Scheme](#)
- [Claim Employee wages through JRS](#)
- [TPR Pensions during COVID-19](#)
- [COVID19 Cyber Security Update](#)
- [Payroll Factcard 2021](#)

Go to <https://payrollupdate.co.uk/> to find out more

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### [That's all for today folks!](#)

Of course if any of you need any payroll recruitment support, [please let me know!](#)



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