Tuesday comes with it a few vital updates, which I hope I have included, but with the landscape changing extremely quickly it can be hard to keep up! In addition, I have updated the two Furlough Calculation Spreadsheets so if you downloaded the previous versions, click the link and access the newer V2.0 ones!

Oh I also recorded a fabulous podcast today all about wellness in relation to dealing with anxiety and unexpected crisis. Hoping to release it on Thursday and it was recorded very much with the payroll professional in mind, so please look out for that when it is released!

How is it still only Tuesday...??

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**Latest News from Kate Upcraft**

So today....

We are told that there will be an official statement from HMRC to back up this commentary on company cars:

> "A car kept on an employee’s driveway during a period of furlough would still be considered to be made available. Neither would we accept a SORN declaration as proof of unavailability. Ordinarily, we would expect that the car is handed back to the employer so that it cannot be used. However, we recognise that under the current circumstances it may not be possible to hand the car itself back, we would accept that where all the keys (or tabs) are in possession of the employer, and the employee does not have the authority to request the keys are returned to them, the car would be unavailable."

- The company car calculator for 2020/21 has at last been updated: [Access it here](#)
- Updated guidance for apprenticeship providers: [See Link](#)
- Lots of reservists are being called up, here's the guidance on pay and benefits, financial support for employers and the ability to decline a call up for key workers: [See Link](#)
- A useful round up on immigration issues: [See Link](#)
- How to claim child benefit as a new parent if you can’t register the birth: [See Link](#)
- An online claim form has now appeared for Statutory parental bereavement pay: [See Link](#)

**Best Wishes,**

Kate Upcraft  
Mobile: 07748 797478  
Website: [kateupcraft.com](#)
Your Payroll Questions Answered

I was asked to pose these two questions to Kate Upcraft today, below you will find Kate’s responses!

**Question 1:** When an employee is furloughed who is in the company pension scheme would be still pay their employer % pension contributions based on the actual monies paid in the month or based on notional normal basic pay. Or would we just pay the statutory minimum Employer pension that we can claim back?

**Answer:** If the car allowance is considered part of regular pay then it can be considered as their total pay for furloughing but I would suggest somebody who has a car allowance probably exceeds the £2,500 maximum reclaim.

**Question 2:** If an employee is furloughed and they are contractually entitled to car allowance, I think we don’t take the employee benefit in to account for the furlough calculation, But do we still have to pay the car allowance on top of the furlough pay as it is contractual?

**Answer:** We pay contributions based on the normal scheme rules and the contractual agreement with the employee so that may be much higher than the 3% that we are entitled to reclaim if you want to change your salary sacrifice for pension you can do that going forward as it’s now classed as a lifestyle event by HMRC anyway. If you wish to withdraw car allowances that of course is a contractual change as it is part of contractual pay.
Furloughing Employees - The Latest HR Guide from GatewayHR

Our friends over at GatewayHR have provided us with a new HR update on the new Furlough regulations. As many of you will know, there was an update from the Government over the weekend on furloughing employees and so today’s guidance is our update on this.

The main changes have been around:

- being able to furlough employees who are struggling to work due to caring responsibilities
- The option to potentially re-instate someone who had left your business so that they can be furloughed instead

You can download the full guide [here](#).

If you need HR support, please reach out to emma@gatewayhr.com | 01536 215240

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Free COVID-19 Crisis Toolkit

FRP have kindly developed a COVID-19 crisis toolkit

Simply click on this [link](#) to see all of their valuable information.

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Boris recovering and the Queen makes a rare televised address

Three important headlines:

1. Today in the UK, Coronavirus death toll hits a record 854 in 24 hours totalling 6,227. The UK are heading into a turbulent time, as scientists have predicted the peak of the outbreak will hit at Easter, in seven days’ time.

2. [Boris Johnson does not have pneumonia](#) and is in ‘good spirits’ - On Sunday Johnson was taken to St Thomas’ Hospital as a precaution after his health worsened. A spokesman said, “The Prime Minister has been stable overnight and remains in good spirits”

3. In a rare televised address to the nation, Queen Elizabeth delivered a message of hope, saying if people “remain united and resolute” in the face of the outbreak “we will overcome it”, but may have ‘more to endure’. [You can watch her speech here](#) (if you missed it)
If you are new to this mailing list, you may find that some of your questions have already been answered!

You can access all previous email updates (full of conversations, tips and advice) [here](#).

Free Furlough Calculations Spreadsheets have been UPDATED - you can access these: [here](#).

Payroll Recruitment Continues

Believe it or not, many clients are still recruiting! Yesterday we placed a payroll manager vacancy in Cheshire and today we have placed an EMEA payroll specialist in Spain! We still have interviews taking place across Europe, all via video.

Last week, our placement of the Head of Payroll for Unilever started, and she had to meet her whole team remotely! This was a new experience for her and certainly, all of us are experiencing and adapting to these new ways of working, but with video interviewing becoming a new "normal", and with no concrete end in sight to the current crisis, companies who need payroll talent have no choice but to recruit or they risk failing to pay their employees on time and accurately!

Finally, if you need staff but you have a recruitment freeze on currently, remember that a recruitment freeze doesn’t mean you have to freeze recruitment! You can still recruit and locate top talent (before everyone start recruiting once things start to recover), our recommendation is you just delay start dates or making offers until the freezes are lifted.

Let's keep the UK paid!

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