Hi James Gray

**Happy Easter Payroll Professionals!**

Wow, what a week! I actually booked today off work, but I didn't want to miss the opportunity to wish you all a very happy Easter! I hope you all have an egg-celent break and gain that much needed R 'n' R!

If you get a moment, whilst enjoying a chocolate egg or two, why not have a read of our JGA GOOD NEWSletter?

So, may I wish you a wonderful Easter Holiday, look after yourselves and each other and I will see you all next week for more payroll shenanigans!

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**Fifty-One Payroll Year-Ends Completed!!**

I simply had to include this - what an achievement!

Well done John Glover, you truly are an inspiration!
Payroll Update from Kate Upcraft

 Allegedly this is a short week but it feels like one of the longest ever and I know many of you will be working this weekend (I’m sure HMRC are as they keep telling everyone they are ‘working night and day’, ps aren’t we all!)

I’m trying to get to the bottom of what agents will actually be able to do on behalf of clients. It is absolutely the case that if you only have FBI to file only authority to send it FPS/EPS going to be enough to allow you to do CJRS reclaims. This from our agent guru at ICAEW: ‘It is HMRC’s clearly stated intention (on a call with them yesterday) that agents will be able to make CJRS applications on behalf of clients. File-only agents with no authority are excluded. We are still trying to get to the bottom of the different forms of authority - 64-8, FBI2 and online – to check which of these will allow applications.’

Some of you may have watched the MPs question time with Jim Harra yesterday (see it here), some of the highlights from our perspective including a new piece of information which appears that weekly pay frequencies will have to make a weekly reclaim which is not what the guidance has said so far which talked about a claim every three weeks, presumably forgetting that not everybody was monthly paid. Said that anybody making fraudulent claims would face criminal action (not sure if this would be under the Proceeds of crime act?)

Overview: On 8th April 2020 parliament TV webcast at 9.30am with Jim Harra, Permanent Secretary of HMRC (CEO) and Cerys McDonald - Director, Covid-19 policy response fielding questions from the committee. The below is an overview of some of the key point that were debated:

1. Policy Design (Jim Harra described that the policy has been built with 4-lines of defence):
   - Employees required to be on payroll on 28th February 2020.
   - Authentic credentials as an employer on the system to claim.
   - Checking payments during payment processing.
   - Reporting hotline to use where there are questions over employers abusing the systems
   - Audit/checking/Risk Assessing

2. New Starters after 28th February
   Almost every member of the committee raised the question of new starters on payroll after the 28th Feb. HRMC described a cut-off is needed as is key in the lines of defence against fraud. They recognised that some employees would be disadvantaged by this and highlighted that there are other schemes in operation that could be relied upon e.g. Universal Credit.
   Cerys McDonald followed this up by stating that there would always be trade-offs when designing both policy and operational processes at the speed that HMRC have worked at.
3. Systems and Process
HMRC's target is to have the portal up and running by 20th April 2020. They believe that they are currently on track to meet this deadline. The portal has been created and is in testing with some select employers. Following testing it will go through iterations to ensure it is robust. Their commitment is to be making payments to businesses by 30th April 2020. Once a claim has been received HMRC will process the claim with money reaching the business’s bank account between 4-6 working days.

4. Claiming
- Employer to calculate the value of the claim – HMRC do not do this.
- Need to already be registered and authenticated with HMRC to file PAYE claims.
- 1 Claim for any pay period.
- Claim for each pay period, rather than each month
- Can claim up to 14 days BEFORE payroll is run. Business can claim the grant, get the grant and then run payroll

5. Can HMRC cope?
- The system is being built to process 450,000 claims per hour
- 5,500 staff available to support businesses
- Expectation is that most businesses will file claims themselves without needing to contact the HMRC.
- There will be guidance issued on the process and how to claim.
- They are expecting the vast majority of employers to process their claim within the first 48 hours of the system going live, so have designed the system with this in mind.

New guidance on pension contributions from TPR is here

You may have forgotten this (although I’m sure the agents haven’t) that we needed an exchange rate as of the 30th March 2020 to convert de minimis state aid from sterling into Euros. There was no exchange rate published on the appropriate day so I asked HMRC and that has now been confirmed as follows: our Policy team have confirmed that the employers should use the exchange rate for 30 March 2020 which is £1 to €1.1249, they’re working with the web publishing team to get the incorrect guidance updated on GOV.UK.

Can I make a plea? Please be really careful about using the correct payment date in our FPSs (particularly as dates might be moving due to cash flow issues) as that date in field 43 must be the date that has been contractually agreed as the payment date with the employee as this dictates when data is passed to DWP for universal credit and we will have hundreds of thousands of more people on universal credit now

OPW Announcements

Yesterday HMRC told public sector employers that they must use the new off-Payroll worker marker from the start of this tax year to designate their deemed employees (announcement, which was only sent to the software developers is below)

Dear Developer,

On 17 March, the Government announced that the reform to the off-payroll working rules that would
have applied for people contracting their services to large or medium-sized organisations will be delayed for one year from 6 April 2020 until 6 April 2021.

This is part of additional support for businesses and individuals to deal with the economic impacts of Covid-19. This means that the different rules that exist for inside and outside the public sector will continue to apply until 6 April 2021.

Public sector organisations will continue to operate off-payroll working using the rules introduced in 2017. Public sector organisations should include the OPW indicator (data item 208) on the FPS submissions for any workers operating under off-payroll rules. Private sector organisations will continue to engage individuals as they currently do and should therefore not be reporting off-payroll workers via RTI. Fee-payers may need to submit an FPS for an off-payroll worker working in the public sector, depending on the worker’s employment status determination and they should use the OPW indicator when doing so.

This announcement is a deferral of the introduction of the reforms, not a cancellation. The Government remains committed to introducing this policy to ensure that people working like employees, but through their own limited company, pay broadly the same tax as individuals who are employed directly.

Please find attached version 1.2 of the 2020/21 Data Items Guide, this will be published on GOV.UK in due course.

Payroll News and Useful Payroll Tools!

- Rules on drivers’ hours relaxed: Read More
- SPBP calculator: Access Calculator Here
- SSP linking tables: Access Tables Here

New Furlough Calculators

Following a kind referral from Fidelma at Payslip, I have been recommended to share these Furlough Calculations from Angus at Counting Up.

Here you will find various Coronavirus calculators to provide you with access to resources that summarise the government help available to small businesses affected by coronavirus (COVID-19).

- There is a self-employed grant calculator
- There is a Furlough salary calculator
- Self-employed grant calculator
Our friends at GatewayHR have again provided us with a free update on the latest Furlough Guidelines. As well as announcing the date that the portal will open for the Job Retention scheme, there have been some more updates on furloughing employees.

Therefore, please find below a link to our latest guidance on this which covers:

- annual leave and Bank Holidays
- commission and bonuses
- National Minimum Wage increases
- what can employees do when furloughed

To access the latest Furlough Guidelines, click here (correct as of 9th April 2020)

Welcome to our JGA COVID-19 GOOD NEWSletter.

We hope it helps perk you up a bit to know that despite the crisis, there is still a lot of good news happening out there. Plus, we include information about managing mental health, budgets, remote onboarding and more.

You can access it here: JGA-GOOD-NEWSletter-1.pdf

We hope you enjoy it. Please share it with your teams - it may help someone.
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 all previous email updates (full of conversations, tips and advice) [here](#).

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

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**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](mailto:).

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![Image of JGA Recruitment Group members](image-url)