HAPPY EASTER MONDAY

I hope you are all relaxing and enjoying some much needed RnR! A quick update following the late Fridays HRMC announcements! Plus a post from my daughter, Eva! Best Wishes, Nick

HMRC Job Retention Scheme:
Friday 10th April Easter Update

Some of you will be aware that HMRC updated the job retention scheme guidance for a third time on Friday 10th April.

There are a number of changes to the second version. See attachments and notes below:

- CJRS-Service-Data-Item-Scope-v1-0.pdf

To summarise the key points:

They are maintaining the line that you can claim for employees who were on the payroll on the 28th February, which is in direct contradiction to what we have been told by HMRC via the EPG this week and was confirmed by Jim Harra in his webcast to MPs. This is extremely unhelpful when we are trying to make strategic decisions in our organisations.

Still refers to those who have been made redundant after the 28th February as being able to be re-employed, remember this is the employer’s choice, not an employee’s right.

Whilst unpaid leave as at the 28th February is still excluded, there is now clarity that those on statutory leave (maternity etc) are not included in this group. As we have been advising they can return and be furloughed. It says on the salary that they were on the same month last year or the average over 2019/20, I’ve no idea why it just doesn’t say their contractual salary on return as many people might be going part-time. I think we will use our common sense in this respect.

Clarification that SSP can be ended in order for an employee to be furloughed in preference, obviously both can’t be claimed for the same period of time, this will be particularly helpful to employers not covered by the SSP rebate scheme. There is almost a tacit encouragement not to put somebody onto SSP who is furloughed and falls sick, which is welcome but rather surprising as from an HR perspective we would absolutely want to record the sickness even if we are claiming.

Employees who are shielding or caring for somebody who is shielding can be furloughed.

No issue with an employee being furloughed whilst working for another employer (a new or existing employer) – we knew this but it’s good to see it spelt-out again.

It has now been confirmed that deemed employees (off-payroll workers in the public sector) can be both furloughed and money can be claimed for them if there is no public funding coming through to support their project work. In such cases, the contractor’s personal service company (PSC) must exclude any monies received from public sector engager when deciding to make a claim against any...
taxable income from private sector work received by the PSC

TUPE transfers from the 28th February onwards do not affect the ability to furlough and make a claim, neither do transfers between PAYE schemes in the same business

There’s clarity that you must not, of course, claim the 3% pension contribution if the employee is not in a pension scheme or alternatively pay a lot more than 3%

We are told that you will now need national insurance numbers and employee numbers to make a claim; we need to pursue this because not everybody has a national insurance number and many small employers don’t allocate employee numbers as they’ve no need to

At the same time, HMRC contacted the software developers with information about supporting customers to prepare to make claims from the 20th April.

The guidance has various calculation formulas for furlough pay, details attached to this email. I’ve spotted one mistake already as it says that the qualifying earnings band for pensions last year was £511, it wasn’t it was £512!

It confirms that any NI reclaim must exclude amounts being claimed under the employment allowance which is what we had expected but had not yet seen in writing

Kate Upcraft AMBCS > Director > Kate Upcraft Consultancy Ltd
Mobile > 07748 797478                         Telephone > 0116 241 5732
Website > kateupcraft.com                         Blog > kateupcraft.com/blog

---

**NHS Charitable Plea - £5.00 for the NHS**

My daughter, Eva, (aged 10) has been raising money for the NHS by doing Manga / Anime style Portraits in return for a £5.00 donation to the NHS Charities Together charity, supporting Coronavirus.

She has managed to raise over £500 for the NHS - however, this campaign has been so popular that she cannot keep up with demand (each picture takes about 35 minutes and she still has 22 more to do). So in instead, Eva has had another idea which she thinks could help raise much, much more!

She is asking that people share this message to at least 10 people!

Then, she is hoping people may donate £5.00 to the NHS (link here) and then ask a child, niece, nephew, sibling, friend or partner to draw you a Manga-style portrait for you to use as your new profile pic on social media.

Get them to take a pic of it and send it back to you so you can post it.

**You can donate here:** [https://www.justgiving.com/fundraising/eva-day](https://www.justgiving.com/fundraising/eva-day)

Eva would like to get all the children at home during this crisis to be creative, AND raise lots of money for the NHS at the same time!

Eva says when it comes to MANGA/ANIME portraits, the key tip is to focus on the eyes! You can visit her JustGiving Page for some examples

Please help me raise money for the NHS!

Love Eva XX
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

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](#)

---

**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](#)