



So today is the day the CJRS Portal opened. What followed was a mass of questions queries and first glances of the system, with feedback coming back equally fast. Another challenge the payroll community has tackled head-on and is already overcoming. Keep it up, it's only Monday!!

Best Wishes,
[Nick Day](#) (JGA Recruitment Founder)



[Kate Upcraft Payroll Update 20/4/20: And so it Begins.....](#)

I salute all of you who have made claims today, I have had enough trouble trying to understand the calculator let alone the portal! I even struggled to find it first thing, but [here](#) it is

So what have been the issues of the day from my perspective:

- System times out after 15 minutes, (not 30)
- They've removed the NINO validation for the large employer files but not clear if they have from the under 100 claims
- Charities/parents employing nannies will need to answer 'no' to the first 3 questions on the portal: Does the employer submit a company tax return?
- Is the employer registered for self-assessment?
- Is the employer registered at companies house?
- Then you get '*what is the name of the employer....*' So a charity and individual can answer
- Some claims are rejecting based on their being more people furloughed than in the PAYE scheme, not sure why as the ones I've come across (thanks Julie Perrin) don't make sense, if anyone else has come across this please let me know.

The calculator, as well as calculating to calendar days not working days, the NI and pension amounts may be mystifying you. Of course we do need to claim as HMRC have set the formula not as we have paid through the payroll in expectation of what it would be even though we had 5 iterations of guidance that made no mention of calendar days. As far as NI/pension is concerned the calculator is rounding down to the nearest whole pound. The example from their step by step guidance [here](#) illustrates this (pence have been rounded up where necessary):

Guidance: Employee paid £2,400 in February, furloughed 21.3-31.3

$£2,400 / 31 = £77.42 \times 11 \text{ days} = £851.62$ and $£77.42 \times 20 \text{ days} = £1,548.40$

Calculator: $£2,400 / 31 = £77.4193 \times 11 \text{ days} = £851.612$ and $£77.4193 \times 20 \text{ days} = £1,548.39$

Guidance: 80% of £851.62 = £681.30
Calculator: 80% of £851.61 = £681.29

NIC

Guidance: £1,548.40 + 681.30 = £2,229.70 = £208.48/31 = £6.73 x 11 = £74.03
Calculator: £1,548.39 + £681.29 = £2229.68 remove pence £2229 - £719 x 13.8% = £208.38 /31 = £6.7219 x 11 days = £73.94

Pension

Guidance: £512/31 = £16.52 x 11 = £181.72 | £681.30 - £181.72 = £499.58 x 3% = £14.987 = £14.99
Calculator: £512/31 = £16.52161 x 11 = £181.68 remove pence £681 - £181.68 = £499.32 x 3% = £14.98

Reclaim total as per guidance: £681.30 + £74.03 + £14.99 = £770.32
Reclaim total as per calculator: £681.29 + £73.94 + £14.98 = £770.21

SSP guidance was also updated with information about using the Coronavirus Statutory Sick Pay Rebate Scheme to reclaim employees' Statutory Sick Pay if they are shielding and protecting people who are clinically extremely vulnerable to coronavirus (COVID-19). Except the guidance doesn't say this it just says 'if they are shielding in line with public health guidance', I think the press summary is right but would be useful if the guidance said the same. The legislation for this was laid on 16.4.20 (not backdated to 13.3) - [see here](#)

Let's keep the UK paid



Coronavirus Job Retention Scheme online service launched

The online service through which companies can claim for furloughed employees under the Coronavirus Job Retention Scheme (CJRS) is now live and can be accessed [here](#).

Prior to accessing the service, there is a reminder to check that employers are only claiming for employees that are eligible for furlough, and also to calculate how much they are entitled to claim.

Click [here](#) to find out more



COVID-19 Payroll Resources Links

Kevin Waller kindly pulled together this list of COVID-19 Resources on LinkedIn.

- Coronavirus Job Retention Scheme: [Here](#)
- How to calculate the 80%: [Here](#)
- CJRS Online Calculator: [Here](#)
- Step by step guide: [Here](#)
- How to claim: [Here](#)
- Service availability and issues: [Here](#)
- Register for PAYE Online: [Here](#)
- Agents Online Service: [Here](#)
- Pensions - Guidance for employers: [Here](#)

- Technical guidance for large employers: [Here](#)
- Statutory Sick Pay - Employer guide: [Here](#)
- = Rebate scheme: [Here](#)



[New CJRS Furlough Calculator.](#)

Alanoosh Williams, Head of Payroll at Agilisys has kindly provided us with a new CJRS Furlough Calculator.

Anything red, you amend and everything else recalculates.

Can be open to interpretation but has worked for her and matches the HMRC calculator apart from rounding and the odd £!

You can download your copy [here](#)



[A new HR L&D Podcast episode out today.](#)

Making Collaboration Work - Recorded pre-Covid19, this recording focuses on successful collaboration. With the methods for communicating changing as we adjust to new WFH protocols during this Covid-19 crisis, learn how we can collaborate and communicate better in challenging circumstances.

Richard explores human dynamics to help us understand how organisations can collaborate better to help them thrive and become more effective. You can listen to the episode



[JGA Recruitment Support the #IStayHome Campaign](#)

We know that work is hard right now, it is for us too!

However, that didn't stop us from having some fun remotely, as a team, in support of the #IStayHome campaign for the NHS.

Watch our video [here!](#)



[Managing your Mental Health in a Crisis](#)

As the COVID-19 Crisis drags on, mental health is becoming something we all need to seriously consider as we navigate the constant pressures, anxieties and daily stresses of managing payrolls in such challenging circumstances.

In this episode, Nick Day sits down with Jazz Pitt is a certified Life Coach to talk about managing mental health in a crisis.

Access the episode [here](#)



[Payroll Update & Useful Payroll Tools!](#)

Provided by our friends at MBKB Group - the largest provider of payroll apprentices in the UK.

- COVID19 Cyber Security Update: [Click Here](#)

- ACAS - Holiday Pay Update: [Click Here](#)

- DEA Update: [Click Here](#)



Payroll Recruitment Continues

It is a challenging time for us right now. Despite payroll recruitment continuing, there is no doubt that there has been a significant slow-down in terms of business due to recruitment freezes being introduced at board level.

The good news is, payroll, which has become the 4th emergency service recently, is being recognised as a critical function by HR and Boards alike, with special dispensation being granted for payroll vacancies to be recruited - even with freezes in place.

I highlight this, as with guidance on Furlough calculations changing daily and the stresses being put on top payroll departments ramping up daily, now may be the time you need to ask for some external help.

It is for this reason, here at JGA, we plan to try and stay BAU for as long as we can. We have many top temporary, contract and permanent payroll candidates ready and waiting to start their next career opportunity. Don't delay, contact us today if you need help.

Remember to look after your own mental health in this crisis - check my latest [Payroll Podcast](#) if you need some mindfulness guidance.

Look after yourselves, and each other.

Nick
[JGA Recruitment](#) Founder
[Email Me](#) | Tel: 07807094734

Kate Upcraft: A summary of the last week that was

Reclaim guidance: this was published on Friday night in two different formats that you can find [here](#) (1) and [here](#) (2). It is welcome news that both the National Insurance and pension thresholds are now pro-rated, but many employers will be surprised when they do the calculations to find that they are all based on calendar days so they may well have paid people more via payroll for March (and any April payrolls that have already run) as their furlough have been done on working days.

It is very unfortunate that after five iterations of the guidance no mention has been made of the fact that the calculation of the reclaim would be based on a concept that is very different to normal payroll calculations (unless you operate a 7-day payroll).

Just a few practical points about the reclaim:

- As with RTI penalty appeals done through PAYE online there is no confirmation email, you must therefore print the screen with the claim reference number on it as your proof that you made a reclaim in case of queries
- Reclaims are supposed to be paid within six working days which means that if you need funds by the 30th April for a monthly payroll you will need to make the claim on Thursday 23rd latest
- I'm not clear why the guidance says that employers must tell employees they've made a reclaim, it really is nothing to do with employees as they are paid through the payroll and have an expectation of receiving money based on their furlough letter

- If you have less than 100 employees, you're being asked to key in data at employee level (every claim so hugely burdensome for weekly payrolls), whereas if reporting over 100+ furlough employees you can upload a file.
- What I'm referring to as the 'red guidance' (it has a red cover) (number 1 above), says that changes can't be made to a claim. I presume that means corrections are outlawed as opposed to additions, for example if you had missed somebody out completely or they later change the rules and allow those without National Insurance numbers to be reported at a later date. Seems odd though that you can't reduce a claim if you've overclaimed?

Employee numbers are requested but are not validated so you can use any identifier that helps you to identify the employee. NIC numbers are mandatory though so at the moment that excludes a lot of people who are here on secondment or are newly arrived here and waiting for a National Insurance number, we do not know if this will be sorted out. Equally a CT ref, SA UTR or companies house number are needed which will be problematic for care and support employers, employers of domestic staff and parents employing nannies.

It's also mandatory to indicate the number of employees in the claim which cannot be more than the number of people who were on payroll as of 28th February which is out of line with the extension to the 19th March for those reported by that date. The [introductory guidance for employers on the point-based immigration scheme](#) was issued.

We also received more [guidance on unusual scenarios and Statutory Parental Bereavement Pay](#) – one to add to your policy documents when we get back to BAU. Sadly, this is one to watch as we may need to use this new statutory payment more than we expected. Note that if somebody leaves you after their child has died but has not taken their entitlement, you are required to reinstate them on the payroll to pay the one or two weeks of statutory leave. This is true even if they are no longer with you, as eligibility is retained for 56 weeks after the date of death and does not pass to the new employer.

Kate

Mobile: 07748 797478

| 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 all previous email updates (full of conversations, tips and advice) [here](#)

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



[Email](#)

[01727 800 377](tel:01727800377)

[Website](#)

