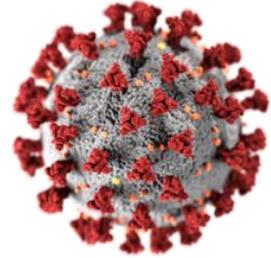


## Guidance for Employers: Coronavirus Job Retention Scheme (CJRS)



Further clarification on how this scheme will work was published on 9<sup>th</sup> April. Here is the link to the full publication:

[Guidance on Coronavirus Job Retention Scheme - published 9th April 2020](#)

Here is a summary of the key points that have been clarified by this publication:

- Information required to make a claim
- Accessing the new HMRC CJRS Portal
- Apprentices
- Office Holders, Company directors, members of LLPs
- Agency Workers
- Employing a Nanny
- Maternity Leave etc
- TUPE'd employees
- Consolidating payroll across a group of companies
- Training whilst on Furlough is encouraged
- Inclusion of part overtime, fees commission and bonuses
- Benefits in Kind and Salary Sacrifice Schemes

**Coronavirus Job Retention Scheme Portal opens on 20<sup>th</sup> April**

There is likely to be a significant number of businesses trying to access the new portal, so there may be availability issues with the portal during the first week.

### What information do I need to make a claim?

Previously, we were told that the following information would be needed to make a claim:

- your employer PAYE reference number
- your Self Assessment Unique Taxpayer Reference or Corporation Tax Unique Taxpayer Reference or Company Registration Number
- the number of employees being furloughed
- the claim period (start and end date)
- amount claimed (per the minimum length of furloughing of 3 consecutive weeks)
- your bank account number and sort code
- your contact name and phone number

You can find out more at our Coronavirus news page:

<https://www.elsbyandco.co.uk/coronavirus>



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The following information has been added to the requirement, for each employee being furloughed:

- National Insurance Number
- Employee Name
- Employee's Payroll/works number

This improves the security of the claim process to reduce potential fraud.

## How do I access the Portal?

If Elsby & Co are providing you with payroll services, we will have been authorised to act on your behalf for Payroll with HMRC. This means we will have access to the CJRS Portal through our Agents Account with HMRC.

If you, as a business, wish to make the claim through the portal, then you will need access to "PAYE Online" within your Business Tax Account (using your government gateway logon).

Please note: Enrolling for PAYE Online can take up to 10 days.

Check now if you have access to PAYE Online, and if not, enrol for the service:

<https://www.gov.uk/payee-online/enrol>

## Clarification on Employees you can claim for

### Apprentices

Furloughed Apprentices can continue to train whilst off work. However, you must pay them the appropriate [national minimum wage](#) whilst they are training. This may be above the 80% of wages you can claim back from the government.

Further, detailed information on the training arrangements for apprentices during COVID19 is [here](#).

### Office Holders

Office holders who receive an income for holding their office can be furloughed and receive support through this scheme.

### Company Directors

As office holders, salaried company directors are eligible to be furloughed and receive support through this scheme.

You can find out more at our Coronavirus news page:

<https://www.elsbyandco.co.uk/coronavirus>



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Where furloughed directors need to carry out particular duties to fulfil the statutory obligations they owe to their company, they may do so provided they do no more than would reasonably be judged necessary for that purpose. They must not do work to generate commercial revenue or provides services to or on behalf of their company.

This also applies to salaried individuals who are directors of their own personal service company (PSC).

### Salaried Members of Limited Liability Partnerships (LLPs)

The LLP Act 2000 must be followed, and if a salaried member is to be furloughed you will need to amend the LLP Agreement to define the remuneration for a non-working member.

### Agency Workers, including those employed by an umbrella company

Furlough must be agreed between the agency, the deemed employer and the worker.

Agency workers who are furloughed cannot do any work though or on behalf of the agency, including the agency's client.

### I employ a Nanny. Can I furlough my nanny?

Yes, if they are on your PAYE scheme, and were working for you on or before 28 February 2020.

### Maternity Leave, Adoption Leave, Paternity Leave or Shared Parental Leave

The normal rules for maternity and other forms of parental leave and pay apply.

You can claim through the scheme for enhanced (earnings related) contractual pay for employees who qualify for any of the above schemes.

### Staff who have been transferred under TUPE

A new employer can claim under the CJRS for employees who have transitioned under TUPE, provided they were employed on 28th February 2020. This is also the case for change of ownership of a company, where the PAYE business succession rules apply.

### Consolidation of Payroll within a Group of Companies

Groups of companies who consolidate their payroll schemes after 28th February, can continue to claim under the CJRS, provided the rules were met for the employee prior to the consolidation.

You can find out more at our Coronavirus news page:

<https://www.elsbyandco.co.uk/coronavirus>



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## Training whilst on furlough

Furloughed employees can engage in training, as long as in undertaking the training the employee does not provide services to, or generate revenue for, or on behalf of their organisation. Furloughed employees should be encouraged to undertake training.

Where training is undertaken by furloughed employees, at the request of their employer, they are entitled to be paid at least their appropriate [national minimum wage](#) for this time.

## Calculation of Furloughed Pay

### Past Overtime, Fees, Commission and Bonuses

You can claim for any regular payments you are obliged to pay your employees. This includes wages, past overtime, fees and compulsory commission payments. However, discretionary bonus (including tips) and commission payments and non-cash payments should be excluded.

### Benefits in Kind and Salary Sacrifice Schemes

When calculating the amount to claim for your salaried employees, benefits provided through salary sacrifice schemes (including pension contributions) cannot be included. This may cause employees financial hardship.

Normally, an employee cannot switch out of a salary sacrifice scheme unless there is a life event. HMRC agrees that COVID-19 counts as a life event that could warrant changes to salary sacrifice arrangements, if the relevant employment contract is updated accordingly.