Job Retention Scheme Latest

Application process, reimbursement and other developments April 14th 2020



Lesser and co will do for clients where lesser and co usually file the payroll

- You will be able to prepare your claim next week. HMRC announced yesterday that detailed guidance on how to claim will be published then.
- The Online Portal will be open for claims on Monday 20th April. Your Accountant may be able to help you submit your claim.
- First payments will be made to your company bank account from 30th April.
- Normally payments will be made within 4-6 days of input.
- You make one claim per pay period and can claim up to 14 days in advance.

YOU'LL NEED TO PROVIDE THE FOLLOWING TO MAKE A CLAIM:

- The bank account number and sort code you'd like us to use when we pay your claim.
- The name and phone number of the person in your business for us to call with any questions.
- Your Self-Assessment UTR (Unique Tax Reference), Company UTR or CRN (Company Registration Number).
- The name, employee number and National Insurance number for each of your furloughed employees.
- The total amount being claimed for all employees and the total furlough period.



Employees on short-term sick leave or those who are self-isolating can be placed on furlough if they would have been placed on furlough if not sick.



Claims under the Scheme can be made **weekly or monthly,** depending on the pay period operated by the employer.



Employers must confirm in writing to the employee that they are being furloughed and retain a copy of this communication for five years. In addition to this, it is advisable that employers keep notes of the rationale for furloughing. Employers should also consider sending follow up letters to employees, including any letters which brings the furlough period to an end and confirms that the employee is required back at work. These documents should all be retained to help deal with a future dispute – it is anticipated HMRC will be scrutinising claims after the event.



It has been confirmed by HMRC that employers can **rotate employees** on and off furlough in groups.



Employers are asking if they can contact employees whilst furloughed and whether this communication could bring the furlough to an end. Provided that the furloughed employees do not perform any work, it will be fine to communicate with them whilst on furlough. Keeping in contact with employees on furlough is a good idea to help alleviate feelings of isolation and to offer support, if needed. You can keep in touch via regular checkins, hosting video calls with other colleagues that do not cover work issues, or through weekly e-mails. Employees can use their personal e-mail addresses, if preferable



HMRC have confirmed that **FURLOUGHED EMPLOYEES CAN** take on other work whilst being furloughed and generate income