


Important COVID-19 Payroll Updates & Return to Work Safety Policies




Welcome to today's webinar







Presenters



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Q&A Panelists



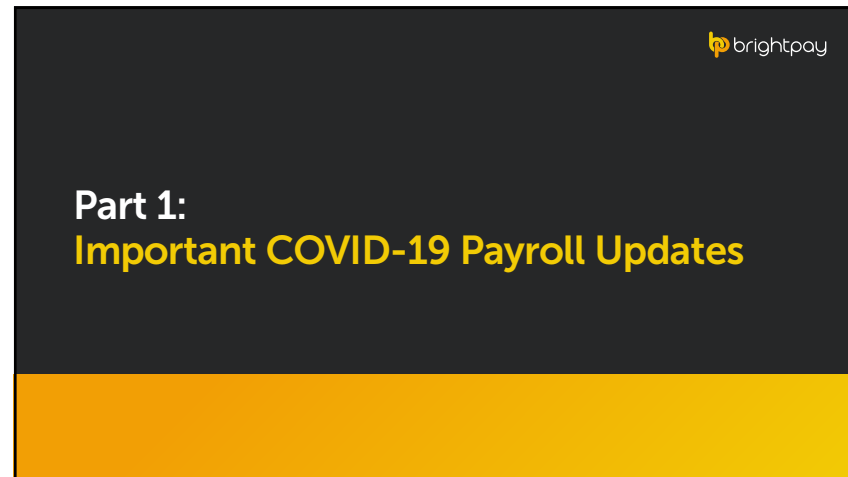
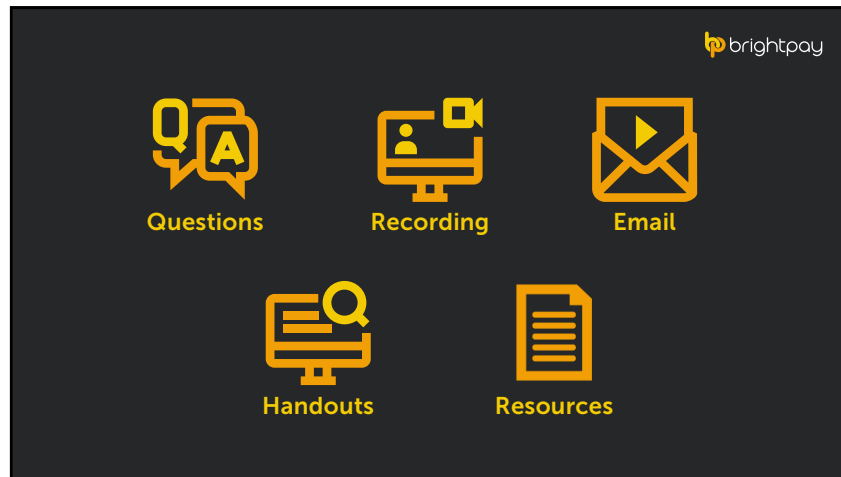
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Job Retention Scheme & Furlough Leave

Optional for employers to top up an employees salary beyond this

Employees must have been on your PAYE payroll on 19th March 2020 (i.e. included in RTI submission)


Until 1 July – Minimum furlough period – 3 consecutive weeks



Job Retention Scheme & Furlough Leave

Scheme extended until 31st October

- Employers required to pay employer NI and AE contributions from August
- September – subsidy of 70% (up to £2,187.50) & employers are required to pay **10% of wages to make up 80% total**
- October – subsidy of 60% (up to £1,875) & employers required to pay **20% of wages to make up 80% total**




Job Retention Scheme & Furlough Leave

Furloughed employees cannot undertake work for or on behalf of the organisation

If an employee is working reduced hours, they will not be eligible

From 1 July – flexibility to allow employees to return to work part-time & still receive the grant




Job Retention Scheme & Furlough Leave

From 1 July to 31 August - the government will continue to pay 80% of wages for hours not worked

Employers required to pay employees for the hours they do work

When working 2 days – employee must be paid as normal for 2 days & subsidy will cover the other 3 days




Job Retention Scheme & Furlough Leave

Employers will decide their employee's hours & shift patterns

Any changes to the working hour arrangements must be confirmed with the employee in writing

If employee not returning to work part time, they can continue to claim the grant for their full hours



Job Retention Scheme & Furlough Leave

Flexibility will help with businesses reopening and help boost economy

From 1 July – can only claim for employees who had previously been furloughed for at least 3 consecutive weeks between 1 March and 30 June

31 July - deadline to make any claims for the period to 30 June




Job Retention Scheme & Furlough Leave

From 1 July:

Agreed flexible furlough agreements can last any amount of time


The max no. of employees you can claim for cannot be higher than the max no. claimed for in a single previous claim period



Job Retention Scheme & Furlough Leave

Returning from statutory parental leave after 10 June – can furlough for the first time, provided:

- Previously submitted claim for any other employee
- Parental leave started before 10 June and returned after 10 June
- The employee was on your PAYE payroll on or before 19 March 2020




Job Retention Scheme & Furlough Leave

Employers need to claim for wage costs through GOV.UK online portal

Consider your payroll frequency when deciding on your claim period


Claims for any periods starting before 1 July must end on or before 30 June – even where the employee continues to be furloughed in July



Job Retention Scheme & Furlough Leave

Separate claims will need to be submitted to cover the days in June and days in July – even if the employee is furloughed continuously

- Claim periods ending on or before 30 June must be made by 31 July
- Claim periods starting after 30 June can be made from 1 July




Job Retention Scheme & Furlough Leave

From 1 July, all claims must start and end within the same calendar month

All claims must last at least 7 days unless your claiming for the first few days or last few days of a month

If the pay period includes days in more than one month, you'll need to submit separate claims covering the days that fall into each month




Job Retention Scheme & Furlough Leave

You cannot make more than one claim during a claim period


Where furloughed continuously, the claim period must follow on with no gaps between the dates

You can make a claim:

- 14 days in advance
- At the point you run payroll
- After you have run your payroll




Job Retention Scheme & Furlough Leave

 Additional Resource

Where returning to work part-time, data on the employees usual hours and actual hours work will need to be submitted

You should receive the payment from HMRC within 6 working days

Need to check if you need to report payments via RTI



Job Retention Scheme & Furlough Leave

If you made an error resulting in an overclaimed amount, you can let HMRC know when making next claim

Prompt to adjust amount down to take a previous error into account

If you made an error resulting in an underclaimed amount, you need to contact HMRC to amend the claim




Job Retention Scheme & Furlough Leave

Do not need to work out usual hours and furloughed hours if an employee is fully furloughed

If employee is flexibly furloughed you need to work out and record:

- The employee's usual hours
- The actual hours they worked
- Their furloughed hours




Job Retention Scheme & Furlough Leave

Need to work out usual hours if:

- The employee is not contracted to a fixed number of hours
- The employee's pay depends on the number of hours worked

If neither of these apply, you should work out the employee's usual hours as per their contract




Job Retention Scheme & Furlough Leave

a) Fixed number of hours & whose pay is not dependent on hours worked

Need to calculate the usual hours for each pay period (or part pay period) that falls within the claim period


If employee with fixed hours was on annual, sick leave or statutory leave, calculate as if leave was not taken



Job Retention Scheme & Furlough Leave

a) Fixed number of hours & whose pay is not dependent on hours worked

1. Start with the hours your employee was contracted for at the end of the last pay period ending on or before 19 March 2020.
2. Divide by the number of calendar days in the repeating working pattern, including non-working days.
3. Multiply by the number of calendar days in the pay period (or partial pay period) you are claiming for.
4. Round up to the next whole number if the outcome isn't a whole number.




Job Retention Scheme & Furlough Leave


b) Where pay varies by the amount of time worked

Need to calculate the usual hours based on the higher of either:

- The average number of hours worked in the 19/20 tax year
- The corresponding calendar period in the 19/20 tax year



Additional Resource



Job Retention Scheme & Furlough Leave

Employers are required to submit data on:

- The employee's usual hours
- The actual hours they worked
- Their furloughed hours

Number of furloughed hours will be the difference between their usual hours and the hours actually worked



How BrightPay's CJRS Claim Report works

BrightPay's CJRS Claim Report can be used to ascertain the amounts needed for input into HMRC's online service.



COVID-19: How to handle SSP

COVID-19 related sick pay differs from normal Statutory Sick Pay.



COVID-19 Related SSP & SSP Claims



Additional
Resource

Employees are entitled to Statutory Sick Pay from day one

BrightPay 20/21 - new option for COVID-19 Related Sick Leave

Employers can claim for up to 2 weeks sick leave if diagnosed with COVID-19, self-isolating or shielding

Claim portal now live on GOV.UK



COVID-19 Related SSP & SSP Claims

Furloughed employees retain their statutory rights – must be paid at least SSP if they become ill

CJRS & SSP – can be claimed for the same employee, but not for the same period of time

Employers will need to decide whether to move employees onto SSP or to keep them on furlough



Managing Annual Leave during COVID-19

The rules in relation to carrying over annual leave have been temporarily relaxed to deal with the coronavirus disruption.



COVID-19 & Managing Annual Leave

Employees may carry over up to 4 weeks paid holidays into the next two leave years

Furloughed employees continue to accrue leave

Employees can take holiday whilst on furlough - pay their usual holiday pay

Flexibility to restrict when leave can be taken if there is a business need




Part 2: Return to Work Safety Policies



Staff Returning To Work

Concerns facing employers from an employment law and HR perspective as people start returning to work.



Health & Safety in the Workplace

Health and Safety at Work Act

Employers have a duty to ensure the health, safety & welfare at work of all its employees

What is it that is reasonably practicable for an employer to do to provide a safe place to work?



Guidance Documents

Guidance Documents - appropriate steps workplaces should be taking

1. Construction & other outdoor work
2. Factories, plants and warehouses
3. Labs and research facilities
4. Offices and contact centres
5. Other people's homes
6. Restaurants offering takeaway or delivery
7. Shops and branches
8. Vehicles




5 Steps to Working Safely

Practical actions for businesses to take based on 5 key principles

- COVID-19 Risk Assessment
- Allow employees work from home
- Cleaning, handwashing and hygiene procedures
- Social distancing of 2 metres
- Where social distancing can't be achieved – e.g. Perspex guards, face coverings, staggered times



Additional Resource

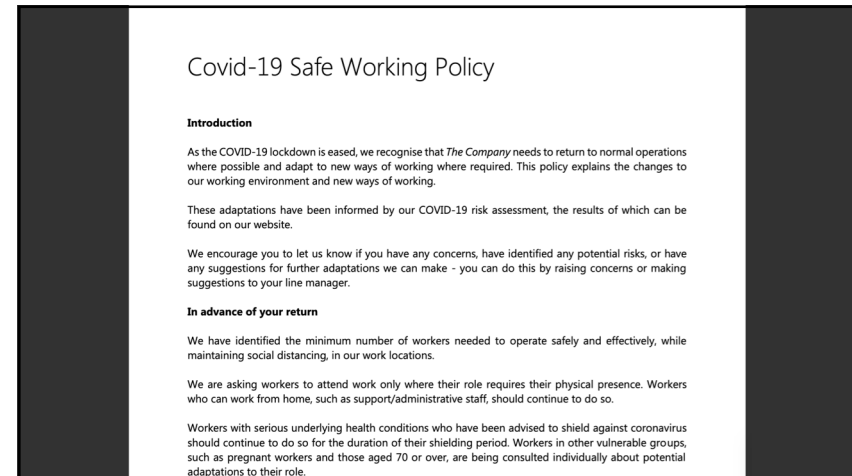
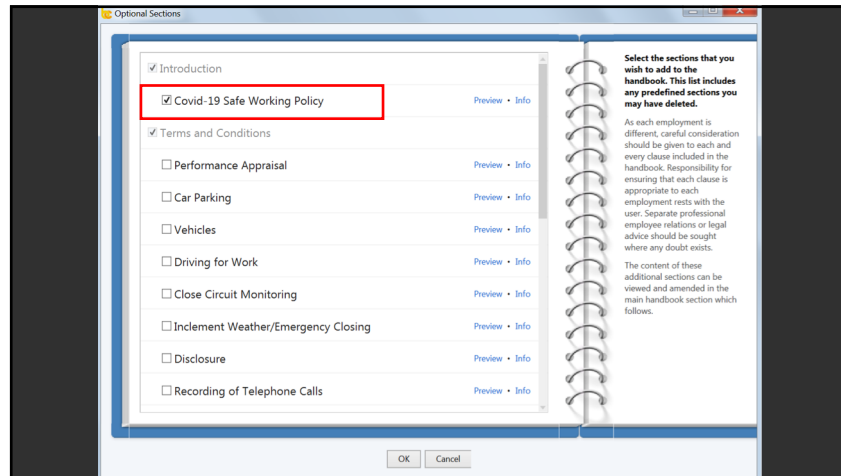



Internal Communications

Important to communicate any preventative measures with your employees / representatives

Key concern – How to prepare staff for the return to work?

- Return to Workplace Induction
- Staff Surveys - Prior to Returning
- COVID-19 Safe Working Policy






Contractual Issues

Complying with the relevant guidance is crucial

If not meeting the guidelines, you cannot reasonably ask employees to come into work

If complying with the guidelines, employee may still be unwilling to return to work – Why?




Employee Unwilling to Return to Work

Not happy / satisfied with level of preventative measures taken

Talk with the employee and try to understand their concerns

In circumstances of danger - leave the place of work, refuse to return or take steps to protect themselves

Dismissal could be considered unlawful detriment / dismissal




Employee Unwilling to Return to Work

Concerns around travelling to work

Where possible, employees should walk, cycle or drive to work

Journey to work is generally the employees' responsibility

Be as sympathetic as possible to an employees' problems in travelling to work




Employee Unwilling to Return to Work

Childcare issues

What are the options?

- Put them on unpaid leave?
- Request they take annual leave?
- Continue paying them in full?
- Do you discipline them?
- Put them on furlough leave




Employee Unwilling to Return to Work

Underlying disability

Employees may have different risks from other employees

Make reasonable adjustments specific to that individual

Vulnerable employees / employees who are shielding – furlough may be the best option



Health & Safety in the Workplace

Assess the workplace and work processes

Put precautionary measures in place to make the workplace safe

Demonstrate compliance with government guidance

Engage with employees as much as possible

Additional Resources

BrightPay's COVID-19 Resources Hub:

<https://www.brightpay.co.uk/pages/covid-19-resources>

GOV.UK Coronavirus Business Support:

<https://www.gov.uk/coronavirus/business-support>

Claim for wages through the Coronavirus Job Retention Scheme:

<https://www.gov.uk/guidance/claim-for-wages-through-the-coronavirus-job-retention-scheme>

Reporting CJRS Payments through RTI:

<https://www.gov.uk/guidance/reporting-payments-in-pay-real-time-information-from-the-coronavirus-job-retention-scheme>

BrightPay's CJRS Claim Report Guidance:

<https://www.brightpay.co.uk/docs/20-21/coronavirus-covid-19-guidance-for-brightpay-users/coronavirus-job-retention-scheme-claim-report-in-brightpay/>

BrightPay's SSP Rebate Scheme Claim Report Guidance:

<https://www.brightpay.co.uk/docs/20-21/coronavirus-covid-19-guidance-for-brightpay-users/coronavirus-ssp-rebate-scheme-claim-report-in-brightpay/>

Additional Resources

GOV.UK Guidance - Working Safely During COVID-19:

<https://www.gov.uk/guidance/working-safely-during-coronavirus-covid-19>

Template Furlough Letter:

https://www.brightpay.co.uk/guides/Letter_Regarding_Furlough_Leave.docx

Template Letter - Furlough Leave Extension:

<https://www.brightpay.co.uk/guides/Furlough%20Leave%20Extension.docx>

Template Letter - Rejecting Furlough Request:

https://www.brightpay.co.uk/guides/Letter_Rejecting_Furlough_Request.docx

Template Letter - Rejecting Furlough Request:

<https://www.brightpay.co.uk/guides/Return%20to%20Work.pdf>

HSE - Working Safely During the Coronavirus Outbreak - A Short Guide:

<https://www.hse.gov.uk/news/assets/docs/working-safely-guide.pdf>

Bright Contracts (including COVID-19 Safe Working Policy) - Book a demo:

<https://forms.gle/BVPaK4dsxrRjX217>



Questions & Answers



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