



Important Update:
The Original Furlough Scheme is Back

The webinar will begin shortly...




Welcome
to today's webinar







Presenters



Rachel Hynes
Senior Marketing Executive




Victoria Clarke
Training and Support Manager




Paul Byrne
Managing Director & Former Accountant




Laura Murphy
HR Manager & Employment Law Expert







Questions




Recording



Email



Handouts



Resources



What does the extended CJRS mean for your business?



Extended CJRS

November onwards will mirror August contribution levels

Government will contribute 80% of wages up to a cap of £2,500

Employers required to pay employer NIC & pension contributions

Scheme will be reviewed in January



Full / Flexi Furlough

Employees can be on full furlough or flexible furlough

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

Employers are required to pay the employee for the hours they work




CJRS Working Agreements

Employers must confirm furlough with their employees in writing

Employers decide the hours and shift patterns of employees

Working hour arrangements must be in writing & cover at least one week

Must keep records for 6 years




CJRS Working Agreements

Furlough periods can last any amount of time – no minimum period

Employees can enter into a flexible furlough agreement more than once

Retrospective agreements with effect from 1 November 2020 will be valid

Only when put in place up to and including 13 November 2020




Employee Eligibility

You can claim for employees who were employed on 30 October 2020

An RTI must have been submitted between 20 March & 30 October with details of payment to that employee

You can claim CJRS for employees who were made redundant after 23 September 2020 if re-employed




CJRS Claims

November 2020 claims must be submitted by 14 December 2020

Claims for subsequent months to be submitted by 14th of following month

You must work out:

- The length of the claim period
- What pay items you can include
- Employees' usual & furloughed hours




CJRS Claim Periods

Your claim period is made up of the days you are claiming a grant for

Consider your payroll frequency when deciding on your claim period


You cannot make more than one claim during a claim period

Must include all employees across all pay frequencies in the claim period




CJRS Claim Periods

- Claim periods must start and end within the same calendar month
- Claims that span two calendar months must be broken down into two claims
- It's possible to make more than one claim in each month
- All claims must cover a minimum period of at least 7 days



CJRS Claim Periods

- You can claim for less than 7 days if they are 'orphan days'
- Orphan days are the first few days or last few days of a month
- Only applies if you already claimed for the previous period with no gaps
- Subsequent days cannot overlap with any other claim



Calculating a CJRS Claim

- If employee is **fully furloughed** you do not need to work out usual hours and furloughed hours
- If employee is **flexibly furloughed** you need to calculate usual hours, actual hours and furloughed hours
- You can calculate the usual hours for each pay period (or part pay period) that falls within the claim period



Employees with Fixed Hours

- If eligible under original scheme: use the last pay period on or before 19 March 2020
- If only eligible under new scheme: use the last pay period on or before 30 October 2020
- If the employee was on annual leave, sick leave or statutory leave, calculate as if leave was not taken

Employees with Variable Hours



If eligible under original scheme:
calculate usual hours based on the higher of either:

- Wages earned in corresponding calendar period in 19/20 tax year
- Average wages payable in the 19/20 tax year

If only eligible under new scheme:
average wages between employment start date and furlough start date

Making a CJRS Claim



You can claim before, during or after you process your payroll

You cannot submit more than 14 days before your **claim period end date**

You don't have to wait until the end date before making your next claim

You can claim more than 14 days in advance of the **pay date**

Making a CJRS Claim



You should not claim for flexibly furloughed employees until you know the exact number of hours

If you claim in advance and employee works more hours than was included in the claim, you'll have to pay it back

You should receive the payment from HMRC within 6 working days


CJRS Compliance



Payments may be withheld or not paid back if a claim is found to be fraudulent or incorrect

HMRC to publish employer names, company registration numbers and an indication of the value of the claim

Applies to all employers who avail of CJRS from December onwards



BrightPay's CJRS Functionality

BrightPay provides two independent tools to assist users who have furloughed employees:

- A Furlough Pay Calculator
- A CJRS Claim Report

BrightPay has now been updated to support the CJRS extension until January 2021



Furloughed Employee Rights

Employees still have the same rights at work, including:

- Statutory Sick Pay (SSP)
- Annual Leave
- Maternity & other parental rights
- Rights against unfair dismissal
- Redundancy payments



Statutory Sick Pay

Furloughed employees who become ill must be paid at least SSP

The employer can decide to move the employee to SSP or keep on furlough

If moved to SSP: No longer eligible for CJRS, but may qualify for SSP rebate

If kept on furlough: They remain eligible and can be claimed for via CJRS



Annual Leave & Bank Holidays

Furloughed employees continue to accrue statutory annual leave

Hours taken as holiday should be counted as furloughed hours

Employers must top up furlough grant to make up their usual holiday pay


Bank holidays – employer can agree to include it in the grant payment



Family Related Statutory Leave

Normal rules apply if an employee returns from the following after 1 November 2020:

- Maternity Leave
- Shared Parental Leave
- Adoption Leave
- Paternity Leave
- Parental Bereavement Leave




Furlough & Redundancies

Claim periods in November:
You can continue to claim for a furloughed employee who is serving a statutory notice period

Claim periods on or after 1 December:
You cannot claim for any days on or after 1 Dec where employee is serving contractual or statutory notice

CJRS grants cannot be used to substitute redundancy payments




Furlough & Redundancies

Redundancy pay for furloughed employees must be calculated on their normal pay

Typically, average weekly pay is based on the 12-week average up to when the employee is notified of redundancy

The 12-week reference for furloughed employees must be treated as if they were working full time on 100% pay



Top tips to ensure COVID-19 doesn't slow down your payroll processing



Working From Home

All BrightPay licences include 10 activations, enabling you to easily facilitate remote working.



Achieving Business Continuity in the Cloud

In the 'new normal', self-service online portals are changing the way businesses interact and communicate with their employees.



Mandatory COVID-19 Employee Documents

BrightPay Connect allows users to distribute documents to employees, with visibility of who has read each document and when.



Quality & Speed of COVID-19 Updates

BrightPay achieved 98.6% rating for our overall handling of COVID-19 including customer support, payroll upgrades and webinars.



Automation of CJRS Calculations

BrightPay has a furlough pay calculator and CJRS claim report to assist users, including support for flexible furlough.



Reduce Business Overheads

Many employers and accountants have already saved thousands by opting for a competitively priced payroll software.



Automate Payroll Workflows

BrightPay Connect is designed to automate payroll workflows so that you can save time and reduce errors.



Excellent Customer Support

BrightPay's COVID-19 response plan involved additional staffing and increased hours to assist customers.




Continuity Planning & The Risk of Data Loss

BrightPay Connect's automatic cloud backup safeguards your payroll, minimizing business interruption should the unforeseen happen.




Adapt your Long-Term Business Strategy

Put cost-saving strategies in place to alleviate the impact that COVID-19 will have on your business.



How BrightPay Connect can help your business with COVID-19





Winner: COVID-19 Hero Award

98.8%

Payroll
Upgrades

99.4%

COVID-19
Webinars

98.3%

Online
Guidance

97.4%

Customer
Support





Payroll Software of the Year 2018 & 2019




5-star rating on Software Advice

99%


Customer Satisfaction Rate




300,000 Businesses in Ireland and the UK




Questions & Answers



Paul Byrne
Managing Director at BrightPay



Laura Murphy
HR Manager & Employment Law Expert



Victoria Clarke
Training & Support Manager at BrightPay

Additional Resources

BrightPay's COVID-19 Resources Hub:
<https://www.brightpay.co.uk/pages/covid-19-resources>

Holiday Pay Entitlement During COVID-19:
<https://www.gov.uk/guidance/holiday-entitlement-and-pay-during-coronavirus-covid-19>

Calculating Usual Hours for Furlough:
<https://www.gov.uk/guidance/steps-to-take-before-calculating-your-claim-using-the-coronavirus-job-retention-scheme#variable-hours>

Letter Template: Extension of CJRS:
downloads.thesaurissoftware.com/docs/Extension_of_CJRS.docx

How to avoid pitiful payroll processing during COVID-19:
<https://www.brightpay.co.uk/guides/how-to-avoid-pitiful-payroll-processing-during-covid-19/>

Calculating & Processing Furlough Pay in BrightPay:
<https://www.brightpay.co.uk/docs/20-21/coronavirus-covid-19-guidance-for-brightpay-users/cirs-flexible-furlough-scheme-effective-from-1st-july-2020/cirs-brightpay-calculating-processing-furlough-pay-in-brightpay/>