

Earnie IQ

COVID-19, Furloughed Employee & Job
Retention Scheme Payroll Processing
Changes

May 2020

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Job Retention Scheme

This document aims to give you guidance on processing Furlough payments in Earnie IQ, making it easier to calculate what you can claim back from the government, using the Coronavirus Job Retention Scheme (JRS).

The calculation is suitable for:

1. Monthly, weekly, two weekly and four weekly paid employees
2. Full pay period furlough
3. Full pay period furlough with top-up payments
4. Part pay period furlough
5. Part pay period furlough with top-up payments

Further information can be found [here](#).

Summary of Changes

1. Identify the pay element(s) you have used to make furlough payments
2. Identify the pay element(s) you have used to make top-up payments
3. Enter furlough dates for your furloughed employees
4. Print the new furloughed employees report. The report shows all employees' furlough pay for a selected range of pay periods, including their employer's NI and employer's pension reclaim values. The report will calculate your company's claim values for entry into the HMRC Job Retentions Scheme Portal
5. Create an output file that is suitable for upload to the Job Retention Scheme Portal. Like the report, the output file will include all your furloughed employees with their associated claim value

Note

It is important that you Identify the pay element(s) you have used to make furlough payments and you enter your employees' furlough dates so that we can calculate your JRS claim accurately. If you make top-up payments, you must also Identify the pay element(s) you have used to make top-up payments.

If you do not wish to identify separate pay elements for furlough pay, we can still help you create an output file. To do this you must enter your employees' furlough dates. We cannot guarantee the reclaim values produced on the report or in the output file where you have not identified the furlough payments separately.

Preparation - Create New Pay Elements

If you have already created separate pay elements using our previous advice go to **Step 1**

Salaried Employees

For salaried employees, we recommend you create a new payment with a name that is easily identifiable e.g. Furlough Payment or Furlough Payment 80%.

To do this:

1. From the **Company** menu, select **Alter Payments / Deductions**
2. Click **Add New** and choose **No** when asked if you would like to use the Wizard

The screenshot shows a software window titled "Settings for Furlough Pay". It contains several input fields and checkboxes. The "ID No." is set to 1, and the "Name" is "Furlough Pay". The "Payment or Deduction" dropdown is set to "Payment", and the "Category" dropdown is set to "Apply Before Tax & NI Calculation". The "Type" dropdown is set to "Value". There is a "% Settings ..." button. The "Range Check" dropdown is set to "None", with a "Settings ..." button below it. The "Report Group" dropdown is set to "None". The "Clear To-date Totals" dropdown is set to "Annually", and there is an unchecked checkbox for "Less Basic Rate Tax". The "Default" value is 0.0000, with a "Bank" button next to it. There are two columns of checkboxes: "Pension", "Benefits in kind", "Employer NI Saving", and "Car Benefit" are all unchecked; "Qualifying Earnings" and "Pensionable Earnings" are checked. At the bottom, there is a link "What are Qualifying & Pensionable Earnings?", and "OK" and "Cancel" buttons.

3. From the **Category** dropdown, choose **Apply Before Tax & NI Calculation** as the payment is subject to tax and NI
4. Tick the **Qualifying Earnings** and **Pensionable Earnings** boxes

Once saved you can use the new payment to pay your employees 80% of their usual pay

Things to consider

- You will have to alter the normal payment (e.g. salary) each time you process payroll. Alternatively, you could temporarily set the salary to zero in the employee's record. If you want to continue paying your furloughed employee 100% of their pay, we advise that you follow the steps above to create a Furlough 20% payment and pay the 20% of salary against this payment/deduction

We will not be able to calculate your NI and pension reclaim amounts accurately unless you do so

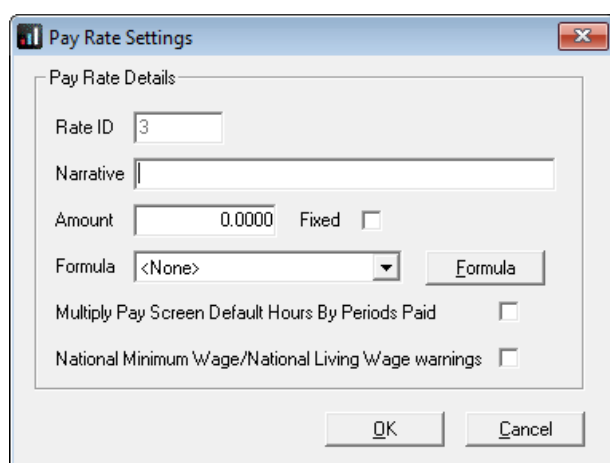
- If you do not set/adjust standard values in the employee details, you need to enter or import the furlough payment each pay period
- If you process costing in Earnie IQ, you will have to assign a nominal code to the new pay element. To do this go to **Company | Accounts Link | Configure Accounts Link | Payments/Deductions** tab and enter a nominal code for the furlough payment

Hourly Paid employees

For hourly paid employees, we recommend you create a new pay rate with a name that is easily identifiable e.g. Furlough Payment or Furlough Payment 80%.

To do this:

1. From the **Company** menu, choose **Alter Company Details**
2. Select the **Pay Rates** tab and click **Add New**



Pay Rate Settings

Pay Rate Details

Rate ID: 3

Narrative:

Amount: 0.0000 Fixed: ☐

Formula: <None> Formula

Multiply Pay Screen Default Hours By Periods Paid: ☐

National Minimum Wage/National Living Wage warnings: ☐

OK Cancel

You will have to indicate that the new hourly rate is part of Qualifying and Pensionable Earnings

To do this:

1. Go to the **Pension** menu
2. Select **Configure Earnings**
3. Next to the relevant **Pay Rate**, tick **Qualifying Earnings** and **Pensionable Earnings**
4. Then **Save/OK**

Rates	Qualifying Earnings	Pensionable Earnings
Basic Rate	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Furlough Pay	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>

[What are Qualifying & Pensionable Earnings?](#)

Things to consider

- You will have to alter the normal hours paid each time you process payroll, or you could temporarily amend the hours and rate in the employee's record. If your employee's normal pay is 40 hours at £10 per hour, set the number of hours to zero in the **Pay Screen Default** section and pay the employee 40 hours using the new furloughed rate, setting the employee's rate to £8 per hour
- If you want to continue paying your furloughed employee 100% of their pay, we advise that you follow the instructions above and create a new rate for Furlough 20%. In the **Pay Screen Default** section, enter the 40 hours (using the example above) @ £2 per hour
- If you process costing in Earnie IQ and you have the **Cost By Rates** option set, you will need to assign a nominal code to the new hourly rate. To do this go to **Company | Accounts Link | Configure Accounts Link | Rates** tab and enter a nominal code for the furlough payment

Employee Details

Employee Details - (33) Alan ARMSTRONG

General | Salary | **Rates** | Tax/Ni | Pay/Deds | To-Date | Bank | Analysis | Auto Enrol | Pensions

Hourly Rates for this Employee

No	Rate	£/Hour	Hours To-Date	£ To-Date
1 Manager		10.0000		
2 Sales Assistant		0.0000		
3 Cashier		0.0000		
4 Security		0.0000		

Pay Screen Default for this Employee

Hours	Rate	Factor	Multiply by
0.00 Manager		Basic	1.0000
165.00 Furlough Pay 80%		Basic	1.0000
165.00 Furlough Pay 20%		Basic	1.0000

History Previous Next QK Save Cancel

Original Payslip

ARMSTRONG Alan J				NI Rate: A		Tax Code: 1250L	
NI No : NP873455B				Employee No: 33		Date: 26/04/2020	
Month No.: 1				Department: Cleaning			
Payments	Qty	Rate	Amount	Deductions		Summary this Month	
Manager	165.00	10.00	1650.00	AE EE Pension 56.50		Gross NIable 1650.00	
				AE ER Pension 33.90		PAYE Tax 121.40	
						NIC 102.96	
						Total Payments 1650.00	
						Total Deductions 280.86	
						Net Pay 1369.14	
Details	Gross NIable		1650.00	Hols Left (Days)		25.00	
To-date:	PAYE Tax		121.40	Net Pay		1369.14	
	NIC		102.96				
Furlough Example Limited						Payable by Cash 1369.14	

Furloughed Payslip

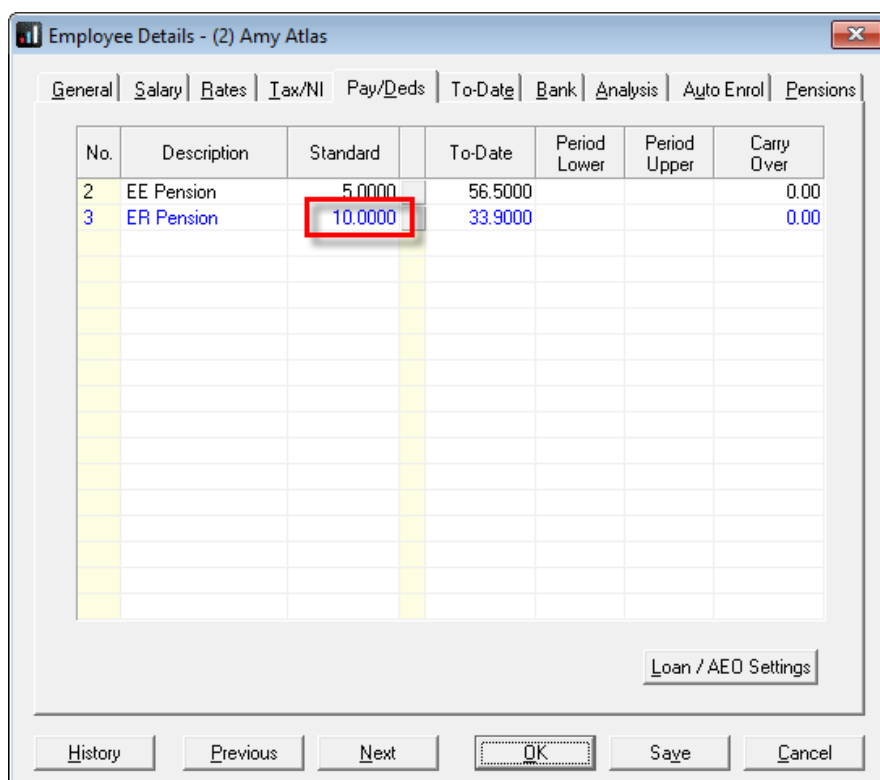
ARMSTRONG Alan J				NI Rate: A		Tax Code: 1250L	
NI No.: NP873455B				Employee No: 33		Date: 26/04/2020	
Month No.: 1		Department: Cleaning					
Payments	Qty	Rate	Amount	Deductions		Summary this Month	
Furlough Pay 80%	165.00	8.00	1320.00	AE EE Pension 56.50		Gross NIable 1650.00	
Furlough Pay 20%	165.00	2.00	330.00	AE ER Pension 33.90		PAYE Tax 121.40	
						NIC 102.96	
						Total Payments 1650.00	
						Total Deductions 280.86	
						Net Pay 1369.14	
Details	Gross NIable		1650.00	Hols Left (Days)		25.00	
To-date:	PAYE Tax		121.40	Net Pay		1369.14	
	NIC		102.96				
Furlough Example Limited						Payable by Cash 1369.14	

Employer Pension Contributions

Note: For the employer pension claim value to be calculated your employer pension must be included in a Pension Fund.

HMRC state that you cannot claim any automatic enrolment contributions above the minimum mandatory employer contribution of 3% of income (above the lower limit of qualifying earnings which is £512 per month until 5th April and £520 per month from 6th April 2020 onwards).

If you provide more than 3% in employer's pension contributions and do not want to be out of pocket for furloughed employees, you must reduce the employer contribution.



The screenshot shows a software window titled "Employee Details - (2) Amy Atlas" with a "Pensions" tab selected. The window contains a table with the following data:

No.	Description	Standard	To-Date	Period Lower	Period Upper	Carry Over
2	EE Pension	5.0000	56.5000			0.00
3	ER Pension	10.0000	33.9000			0.00

The value "10.0000" in the "Standard" column for the "ER Pension" row is highlighted with a red rectangular box. Below the table, there is a button labeled "Loan / AEO Settings". At the bottom of the window, there are buttons for "History", "Previous", "Next", "OK", "Save", and "Cancel".

Step 1 – Identify Furlough Payments

Identify the pay element(s) you have used to make furlough payments.

To do this:

1. From the **Company** menu, select **Company Options**
2. Click the **Furlough** button and then select the **Furlough Values** tab
3. Choose the Payments and/or Rates that you are using for furlough payments. **Note:** Click in the table below the word **Payment** or **Rate** to select your furlough payment from the list presented
4. If you are making top-up payments, you must also select those payments in the **Payment** and/or **Rate** section. Place a tick in the **Top Up** column for any pay elements used specifically to make furlough top-up payments

The screenshot shows the 'Job Retention Scheme Settings' dialog box with the 'Furlough Values' tab selected. The 'Use Pay Elements' radio button is chosen. The 'Furlough Pay Elements' section contains two tables: 'Payment/Deductions' and 'Rates'. In the 'Payment/Deductions' table, the 'Top Up' column has a checkmark for '25 Furlough Pay 20%'. In the 'Rates' table, the 'Top Up' column has a checkmark for '8 Furlough Pay 20%'. Below these tables is the 'Enter Values Manually' section with four input fields, all showing '0.00'. At the bottom are buttons for 'Create File', 'Print', 'OK', 'Save', and 'Cancel'.

No	Payment	Top Up
22	Furlough Pay 80%	<input type="checkbox"/>
25	Furlough Pay 20%	<input checked="" type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

No	Rate	Top Up
7	Furlough Pay 80%	<input type="checkbox"/>
8	Furlough Pay 20%	<input checked="" type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

Enter Values Manually

Amount Claimed For Furlough pay	0.00
Amount Claimed For Employer's NI	0.00
Amount Claimed For Employer's Pension	0.00
Total Claim Value	0.00

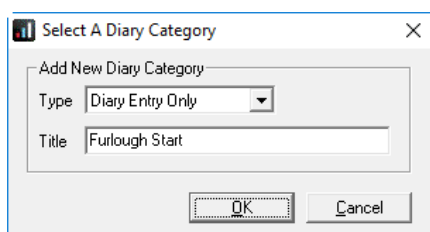
Create File Print OK Save Cancel

Step 2 – Enter Employee Furlough Dates

First you must configure two new diary entries

To do this:

1. From **Diary** menu select **Set-up**
2. Click **Add New** button
3. Set **Type = Diary Entry Only**

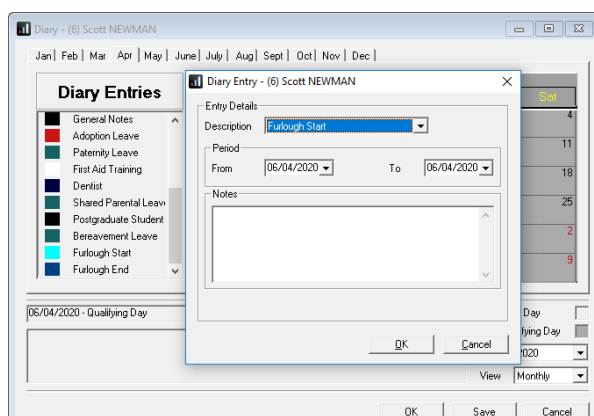


4. In the **Title** field enter **Furlough Start**. You must ensure your new diary entry name is exactly as shown i.e. Capital 'F' and Capital 'S' with a space between the words
5. Add a second **Diary Entry Only** with a **Title** of **Furlough End**. You must ensure your new diary entry name is exactly as shown i.e. Capital 'F' and Capital 'E' with a space between the words

Enter your Employee Dates.

To do this:

1. From the **Employee** menu, select **Diary**
2. Select your employee
3. Drag and drop the newly created diary entry e.g. Furlough Start to the appropriate date or double click the date you wish and select Furlough Start from the list. You can also enter a Furlough End date if you know it. The diary entry types can be expanded to be more than a single day, but you should not do this. **Furlough Start** and **Furlough End** are intended to be a single diary day



Import Furlough Start & Furlough End

If you have a large number of employees for whom you would like to set the furlough dates, you may find it quicker setting up a csv file or excel file and importing the data. We have added Furlough Start Date and Furlough End Date to the Import process.

To do this:

1. From the **File – Import Data** menu, select **Import File**
2. Select **Add New** and create a new import structure
3. You could configure the following import structure. Perhaps at this point you may just need the Furlough Start Date. **Note:** In the following example **Ignore Field** has been added because our file contained the employee's name. If you simply have **Employee Code** then **Furlough Start Date** you would not need this field

The screenshot shows the 'Import Data' dialog box with the following configuration:

- General Options** tab is selected.
- Structure Name:** Furloughed Employees
- Import File:** c:\earnieiq\furlough.txt
- File Type:** Comma separated (CSV)
- On Import:**
 - Create New Employees: With Warning
 - Create New Analysis Entries: With Warning
 - ☐ Skip Header Rows
- After Import:** Do Nothing
- ☐ Import Automatically on Log-in

The **Selected Fields** list on the right contains:

- Employee Code
- Ignore Field
- Furlough Start Date
- Furlough End Date

Step 3 – Print Employee Furlough Report

Print your Furlough report

To do this:

1. From the **Company** menu, select **Company Options**
2. Click the **Furlough** button
3. Select the **Start Period** and **End Period** for your report
4. Then click **Print**
5. The report will show you which employees have furlough payments, but it will not calculate your reclaim values. You must create an output file to see your reclaim values. If you have fewer than 100 employees, you cannot upload the file, but it will provide all the values you need to type your data into the HMRC JRS Portal

Step 4 – Create Output File for JRS Portal

Create the Job Scheme Retention Claim file for upload to the JRS Portal. If you have fewer than 100 employees furloughed, you can also use the values to type your data into the JRS Portal. You will need Microsoft Excel to view the file that will be created.

You must enter one of the following

1. Corporation Tax Unique Tax Reference
2. Self-Assessment Unique Tax Reference
3. Company Registration Number

To do this:

1. From the **Company** menu, select **Alter Company Details**
2. Enter data for at least one of the required fields from the **Tax Reference** section

The screenshot shows a 'Company Details' window with the following sections:

- Company Details:**
 - Company Name: Furlough Example Limited
 - Address: Diamond Court, Preston Business Park, Stockton-on-Tees, Cleveland
 - Postcode: TS18 3TP
- Trading Dates:**
 - Start Date: 21/11/1983
 - Ceased Trading: / /
- Tax Reference:**
 - Corporation Tax Reference: [Empty field]
 - Self Assessment (SAUTR): [Empty field]
 - Company Registration No.: [Empty field]

Buttons at the bottom: OK, Save, Cancel.

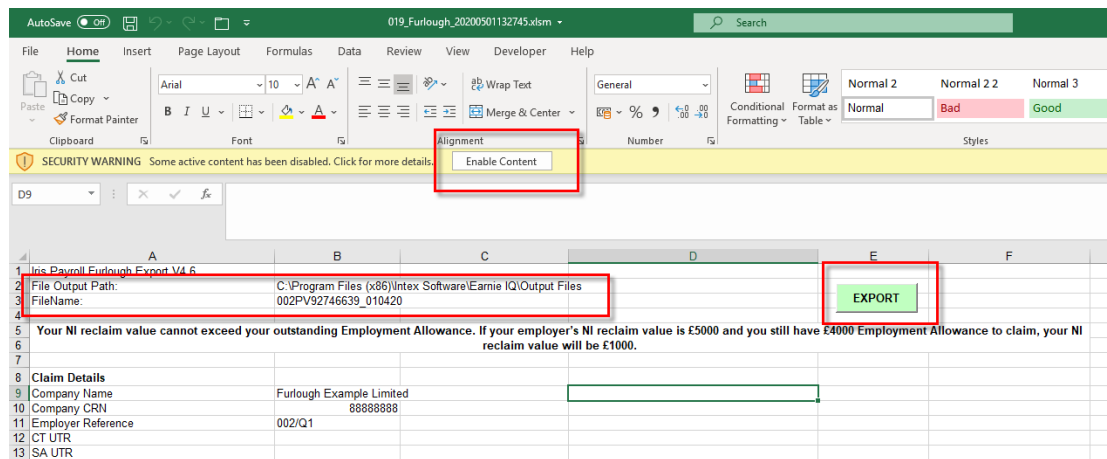
To create the output file:

1. From the **Company** menu, select **Company Options**
2. Click **Furlough** button
3. On the **Furlough Claim** tab, enter your **Start Period, End Period, Date Range** and **Contact Details**. Take care when entering the Claim Date Range. You are only allowed to make a single claim for the same claim period.
4. On the **Bank Details** tab, choose if you want the furlough payment making to a company bank account or personal bank account.
5. If you selected **Use Company Bank Account**, enter the **Company Bank Number** e.g. 1
Note: Earnie IQ can have up to five company bank accounts configured. You can also tick the **Use Company Address**.
6. If you selected **Use Personal Bank Account**, you will have to complete the bank details and address.

The screenshot shows a window titled "Job Retention Scheme Settings" with a close button (X) in the top right corner. The window has three tabs: "Furlough Claim", "Bank Details" (which is active), and "Furlough Values". Under the "Bank Details" tab, there are two radio buttons: "Use Company Bank Account" (selected) and "Use Personal Bank Account". Below these, there are two main sections. The first section is titled "Bank or Building Society Account" and contains four input fields: "Company Bank Number" (with the value "1"), "Sort Code" (with the value "55-66-44"), "Account Number" (with the value "76887776"), and "Building Society Roll Number" (empty). The second section is titled "Address" and contains a checkbox "Use Company Address" which is checked. Below this checkbox are four input fields: "First Name" (empty), "Surname" (empty), "Address" (with the value "Diamond Court", "Preston Business Park", "Stockton-on-Tees", "Cleveland"), and "Postcode" (with the value "TS18 3TP"). At the bottom of the window, there are five buttons: "Create File", "Print", "OK", "Save", and "Cancel".

7. If you identified your furlough payments, click **Create File**
8. If you did not identify your furlough payments, on the **Furlough Values** tab, enter your **Reclaim Values** in the **Enter Values Manually** section. You will also have to manually calculate your reclaim values for each employee and enter them into the file after you have created it
9. Click the **Create File** button

10. If you have Microsoft Excel the file will be opened so that you can view your claim calculation before creating the file. If you do not have Excel, the file will be saved in the folder designated as your output folder for Earnie IQ files



11. The Output location and filename are displayed on rows 2 and 3 of the sheet
12. You may have to click the **Enable Content** button before you can click the **Export** button to create the file
13. If you wish to view the claim calculation details, right click on the **File Export** sheet name at the bottom of the screen and select **Unhide** from the menu that appears. Select the **Detail** sheet name

23	Employee Details						
24	Employee Name	NINO	Payroll Reference Number	Furlough Dates	Furlough Days	Employee Claim Amount	
25	CRAWFORD Nicholas	JS998251A	31	01/04/2020 (30)	30	2814.13	
26	Morgan Henry	NM654616D	32	01/04/2020 (30)	30	2044.40	
27	RICHINSON Catherine	NP456754A	34	01/04/2020 (30)	30	1189.38	
28	POND Noel	JB021016A	35	01/04/2020 (30)	30	952.30	
29	ARMSTRONG Alan	NP873455B	33	15/04/2020 (16)	16	1405.30	
30							
31	Bank Details						
32	Account Number	76887776					
33	Sort Code	55-66-44					
34	Building Society Roll Number						
35	Address Line 1	Diamond Court					
36	Address Line 2	Preston Business Park					
37	Address Line 3	Stockton-on-Tees					
38	Address Line 4	Cleveland					
39	Postcode	TS18 3TP					
40	Holder First Name						
41	Holder Surname						

File Export

14. You will then see detailed calculation including NI Reclaim and Pension Reclaim values

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15. Values on the spreadsheet can be amended. If you do so, you must click the **Generate** button before returning to the **File Export** sheet to click the **Export** button to create the file for upload to the JRS Portal

Database: 019Company		<div>REFRESH</div> <div>GENERATE</div>	Company: FurloughExample Limited							
Server Name: jasqlspresso			Claim Start: 01/04/2020							
Tax Year: 2020 2020			Claim End: 30/04/2020							
Period Month: 1 1										
Period Week: 0 0										
Next Row: 15										
							7735.16			

Employee Code	Employee Name	National Insurance No	Period No	Pay Frequency	Furlough Payments	Furlough Rates	Total Furlough (upto Limit)	Furlough Limit (Ref Only)	Top Up Payments	Top Up Rates	Salary (Ref Only)
31	CRAWFORD Nicholas	JS998251A	2020101	M	2800.00	0.00	2500.00	2500.00	300.00	0.00	0.00
32	Morgan Henry	NM654616D	2020101	M	2000.00	0.00	2000.00	2500.00	0.00	0.00	0.00
34	RICHINSON Catherine	NP456154A	2020101	M	1000.00	0.00	1000.00	2500.00	0.00	0.00	1000.00
35	POND Noel	JB021016A	2020101	M	915.16	0.00	915.16	2500.00	0.00	0.00	0.00
33	ARMSTRONG Alan	NP873455B	2020101	M	0.00	1320.00	1320.00	1333.33	0.00	330.00	0.00

16. **Note:** Any value displayed in a red cell has been capped at the upper limit. In our example the user paid £2800.00 furlough payment in a single month which is greater than the maximum allowable of £2500.00

How much money do I claim?

You will receive a grant from HMRC to cover the lower of 80% of an employee's regular wage or £2,500 per month, plus the associated Employer National Insurance contributions and minimum automatic enrolment employer pension contributions on that subsidised wage.

Pensions

HMRC state that you cannot claim any automatic enrolment contributions above the minimum mandatory employer contribution of 3% of income (above the lower limit of qualifying earnings which is £512 per month until 5th April and is £520 per month from 6th April 2020 onwards).

Employee is furloughed for part of a pay period

If an employee is furloughed part way through a pay period, only a portion of the employer's NI and employer's pension will apply to the furlough payment.

Assuming a monthly paid employee with annual salary of £24000 is being paid in April 2020/2021. The employee is paid from April 1st to April 30th, works Monday to Friday and is furloughed from Monday 13th. The employee has 12 working days and 18 furloughed days in April. The employee in this example is on NI Letter A and has contributed 3% to an Automatic Enrolment scheme on earnings above £520.

Normal pay	$\text{£}2000 / 30 * 12$	£800.00
Furlough pay	$(\text{£}2000 / 30 * 18) * 80\%$	£960.00
Total Pay for month 1		£1760.00
Employer's NI on Gross of £1760		£141.86
Employer's Pension on Gross of £1760		£37.20

Proportion to claim back

You can claim back the proportion of the NI and pension associated with the furlough payment.

Employer's NI

$$(\text{£}800 + \text{£}960 - \text{£}732) * 13.8\% = \text{£}141.86$$

$$\text{£}141.86 / 30 * 18 = \text{£}85.11$$

Employer's Pension

Furlough Pay is £960

$$\text{£}960 - (\text{£}520 / 30 * 18) = \text{£}648$$

$$\text{£}648 * 3\% = \text{£}19.44$$

Paying Employees 100% of Pay

If you are paying employees 100% of pay while furloughed, you will have to work out how much employer's NI and employer's pension you can claim back.

Example

I pay an employee £3500 (which is 100% pay). NI Letter A. Pension is 3% above £520. £2500 is identified in the payroll as a separate payment element.

Employer's NI is £381.98

Employer's Pension is £89.40

Furlough Reclaim is:

Employer's NI: $\pounds 2500/3500 * 381.98 = \pounds 272.84$

Employer's Pension: $\pounds 2500 - \pounds 520 * 3\% = \pounds 59.40$

Employee Payment: $\pounds 2500.00$

Therefore, I can only reclaim: $\pounds 2500.00 + \pounds 272.84 + \pounds 59.40 = \pounds 2832.24$

Employment Allowance

Note: If you are claiming Employment Allowance, you must not claim Employer's NIC until you have met your threshold. For instance, if you are claiming £4,000 Employment Allowance and the Employer's NIC due is less than £4,000, your Employer's NIC claim will be nil.

What information do I need to make a claim?

To claim for furloughed individuals, you will need the following:

To claim, you will need:

- Your employer PAYE scheme reference number
- The number of employees being furloughed
- National Insurance Numbers for the furloughed employees
- Names of the furloughed employees
- Payroll/employee number for the furloughed employees (optional)
- Dates each employee was furloughed
- The claim value per employee
- Your Self-Assessment Unique Taxpayer Reference, Corporation Tax Unique Taxpayer Reference, Company Registration Number or Employer Name (as appropriate)
- 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
- Your phone number

As advised in this document, you need to calculate the amount you are claiming. HMRC will retain the right to retrospectively audit all aspects of your claim.

If you use an agent who is authorised to act for you for PAYE purposes, they will be able to make a claim on your behalf. If you use a file only agent (who files your RTI return but doesn't act for you on any other matters) they won't be authorised to make a claim for you and you will need to make the claim yourself. Your file only agent can assist you in obtaining the information you need to claim (which is listed above).

Useful Links

HMRC are endeavouring to make the claim process as straightforward as possible, for further information see:

- **[Guidance to claim for wage costs through the CJRS](#)**
- **[Guidance to work out 80% of your wages to claim through CJRS](#)**
- **[CJRS calculator](#)**

Temporarily Stop Direct Earnings Attachments (DEA)

The Department of Work and Pensions (DWP) is writing to employers asking them to temporarily stop benefit debt repayments. You should not take any DEA deductions from your employees' pay in April, May or June 2020. You will be told if this will be extended.

To do this in Earnie IQ

1. Go to **Employee | Select Employee**
2. Choose the individual and in **Employee Details**, select the **Pay/Deds** tab
3. Click the **Loan / AEO Settings** button

No.	Description	Standard	To-Date	Period Lower	Period Upper	Carry Over
5	DEA %	Auto %	174.5600			0.00
11	EE Pension Sal Sac	100.0000	100.0000			0.00

4. Take note of the **Outstanding Balance**. You will need to re-enter the value when advised to start taking the deductions again, currently planned for July 2020

No	Description	Issue Date	Standard	Original Amount	YTD Amount	Outstanding Balance	Reference Number
5	DEA %	01/04/2019	Auto	1500.0000	174.5600	1325.4400	

5. Set the **Outstanding Balance** to zero, then click **OK** and save your changes

For more information see: <https://www.gov.uk/government/publications/direct-earnings-attachments-an-employers-guide>

Additional Software and Services Available

IRIS AE Suite™

The IRIS AE Suite™ works seamlessly with all IRIS payrolls to easily manage auto enrolment. It will assess employees as part of your payroll run, deduct the necessary contributions, produce files in the right format for your pension provider* and generate the necessary employee communications.

IRIS OpenPayslips

Instantly publish electronic payslips to a secure portal which employees can access from their mobile phone, tablet or PC. IRIS OpenPayslips cuts payslip distribution time to zero and is included as standard with the IRIS AE Suite™.

IRIS Auto Enrolment Training Seminars

Choose from a range of IRIS training seminars to ensure you understand both auto enrolment legislation and how to implement it within your IRIS software.

Useful numbers

HMRC online service helpdesk	HMRC employer helpline
Tel: 0300 200 3600 Fax: 0844 366 7828 Email: helpdesk@ir-efile.gov.uk	Tel: 0300 200 3200 Tel: 0300 200 3211 (new business)

Contact Sales (including stationery sales)

For IRIS Payrolls	For Earnie Payrolls
Tel: 0344 815 5656 Email: sales@iris.co.uk	Tel: 0344 815 5676 Email: earniesales@iris.co.uk

Contact Support

Your Product	Phone	E-mail
IRIS PAYE-Master	0344 815 5661	payroll@iris.co.uk
IRIS Payroll Business	0344 815 5661	ipsupport@iris.co.uk
IRIS Bureau Payroll	0344 815 5661	ipsupport@iris.co.uk
IRIS GP Payroll	0344 815 5681	gpsupport@iris.co.uk
IRIS GP Accounts	0344 815 5681	gpaccsupport@iris.co.uk
Earnie or Earnie IQ	0344 815 5671	earniesupport@iris.co.uk