

Cascade

Furloughed Guide

April 19th 2020



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How to Furlough your employees

This document presumes good knowledge of Cascade and Cascade Payroll.

Create/add new attendance category

To record if any of your employees are Furloughed and for how long, you can create a new category in **Administration Attendance and Calendars > Attendance Categories**.

Attendance Categories

Use this page to add, view, edit and delete Attendance Categories.

Category	Colour	
Appointments		[Edit] [Delete]
Bank Holiday		[Edit] [Delete]
Basic		[Edit] [Delete]
Exam		[Edit] [Delete]
Flexi Leave		[Edit] [Delete]
Furlough		[Edit] [Delete]
Holiday		[Edit] [Delete]
Late		[Edit] [Delete]
Lieu		[Edit] [Delete]
Overtime		[Edit] [Delete]
Overtime 1.5		[Edit] [Delete]
Overtime 2		[Edit] [Delete]
Self Isolation		[Edit] [Delete]
Shared Parental Leave		[Edit] [Delete]
Sick		[Edit] [Delete]

Add Category

Category Properties

<input checked="" type="checkbox"/> Absent	<input type="checkbox"/> Show on Lieu Screen
<input type="checkbox"/> Allow Overlap	<input checked="" type="checkbox"/> Show on Planner
<input type="checkbox"/> Apply SSP Rules	<input type="checkbox"/> Show on SS Timesheet
<input type="checkbox"/> Holiday	<input type="checkbox"/> Sick
<input checked="" type="checkbox"/> Integrate with Outlook	<input type="checkbox"/> Unauthorised (T&A)
<input type="checkbox"/> Maternity	<input type="checkbox"/> Unpaid (T&A)
<input type="checkbox"/> Requires Entitlement	<input checked="" type="checkbox"/> Use As Status
<input type="checkbox"/> Show in Hours & Minutes	<input type="checkbox"/> Show in Self Service

[Save] [Cancel]

Associated Types/Reasons

Type	In Use	
Furloughed	<input checked="" type="checkbox"/>	[Edit] [Delete]

Add New Type

If the new category is to appear on your ABSENCE screen, then make sure to tick the 'Absent' property.

Viewing: (33058) Sophie Lewis

Print

ABSENCE

Please Note: The current status of this employee is: **Furlough**

<<

<

>

>>

Year: <<Last 52 Weeks>>

Show me on the planner

Leave Category	Leave Type	Start Date	End Date	Duration	
Furlough	Furloughed	30/03/2020	10/04/2020	10.00 day(s)	[View]

If the new category is to appear in MyCascade, then make sure to tick the 'Show in Self Service' property.

Payroll Web

Create/add new Furlough pay element

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

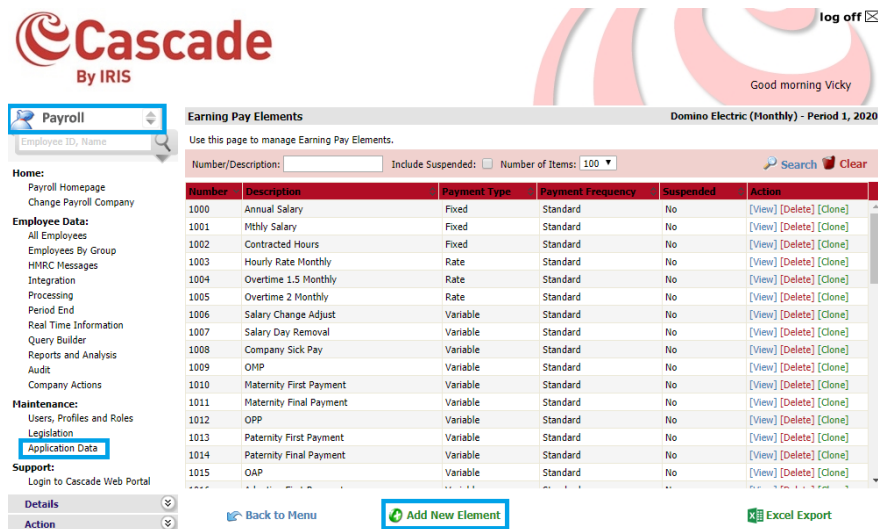
Further information can be found [here](#).

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 add a new element:

1. Go to **Payroll > Application Data > Pay Elements > Earnings**
2. Select **Add New Element**



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Payroll

Employee ID, Name

Home: Payroll Homepage, Change Payroll Company

Employee Data: All Employees, Employees By Group, HMRC Messages, Integration, Processing, Period End, Real Time Information, Query Builder, Reports and Analysis, Audit, Company Actions

Maintenance: Users, Profiles and Roles, Legislation, **Application Data**

Support: Login to Cascade Web Portal

Earning Pay Elements

Use this page to manage Earning Pay Elements.

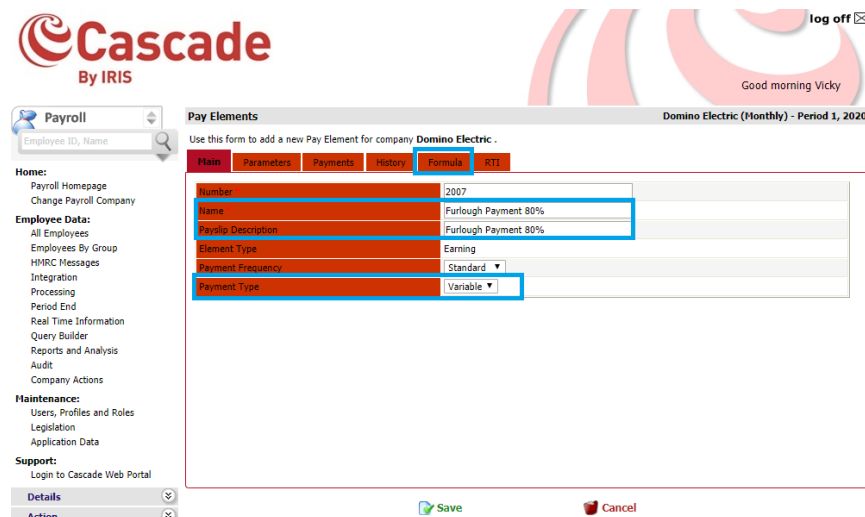
Number/Description: Include Suspended: ☐ Number of Items: 100 Search Clear

Number	Description	Payment Type	Payment Frequency	Suspended	Action
1000	Annual Salary	Fixed	Standard	No	[View] [Delete] [Clone]
1001	Mthly Salary	Fixed	Standard	No	[View] [Delete] [Clone]
1002	Contracted Hours	Fixed	Standard	No	[View] [Delete] [Clone]
1003	Hourly Rate Monthly	Rate	Standard	No	[View] [Delete] [Clone]
1004	Overtime 1.5 Monthly	Rate	Standard	No	[View] [Delete] [Clone]
1005	Overtime 2 Monthly	Rate	Standard	No	[View] [Delete] [Clone]
1006	Salary Change Adjust	Variable	Standard	No	[View] [Delete] [Clone]
1007	Salary Day Removal	Variable	Standard	No	[View] [Delete] [Clone]
1008	Company Sick Pay	Variable	Standard	No	[View] [Delete] [Clone]
1009	OMP	Variable	Standard	No	[View] [Delete] [Clone]
1010	Maternity First Payment	Variable	Standard	No	[View] [Delete] [Clone]
1011	Maternity Final Payment	Variable	Standard	No	[View] [Delete] [Clone]
1012	OPP	Variable	Standard	No	[View] [Delete] [Clone]
1013	Paternity First Payment	Variable	Standard	No	[View] [Delete] [Clone]
1014	Paternity Final Payment	Variable	Standard	No	[View] [Delete] [Clone]
1015	OAP	Variable	Standard	No	[View] [Delete] [Clone]

Details Add New Element Excel Export

Back to Menu

3. In the **Pay Elements** screen, apply the **Name** and **Payslip Description** of the element
4. Ensure that the **Payment Type** is set to **Variable**
5. Then select the **Formula** tab



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Payroll

Employee ID, Name

Home: Payroll Homepage, Change Payroll Company

Employee Data: All Employees, Employees By Group, HMRC Messages, Integration, Processing, Period End, Real Time Information, Query Builder, Reports and Analysis, Audit, Company Actions

Maintenance: Users, Profiles and Roles, Legislation, **Application Data**

Support: Login to Cascade Web Portal

Pay Elements

Use this form to add a new Pay Element for company **Domino Electric**.

Main Parameters Payments History **Formula** RTI

Number: 2007

Name: Furlough Payment 80%

Payslip Description: Furlough Payment 80%

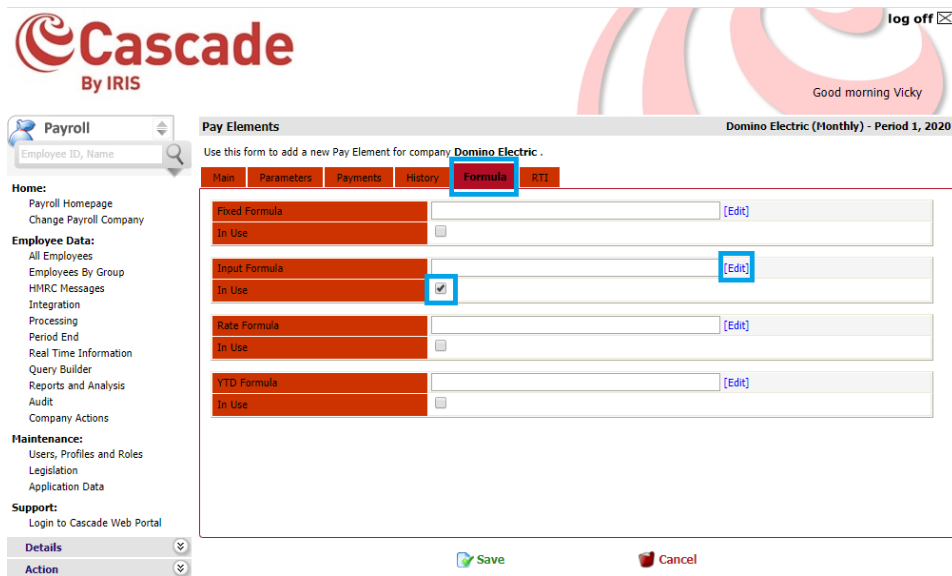
Element Type: Earning

Payment Frequency: Standard

Payment Type: Variable

Save Cancel

- Under **Input Formula**, tick the **In Use** box and select the **Edit**



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Payroll

Employee ID, Name

Pay Elements Domino Electric (Monthly) - Period 1, 2020

Use this form to add a new Pay Element for company **Domino Electric**.

Main Parameters Payments History **Formula** RTI

Fixed Formula [Edit]

In Use

Input Formula [Edit]

In Use ☒

Rate Formula [Edit]

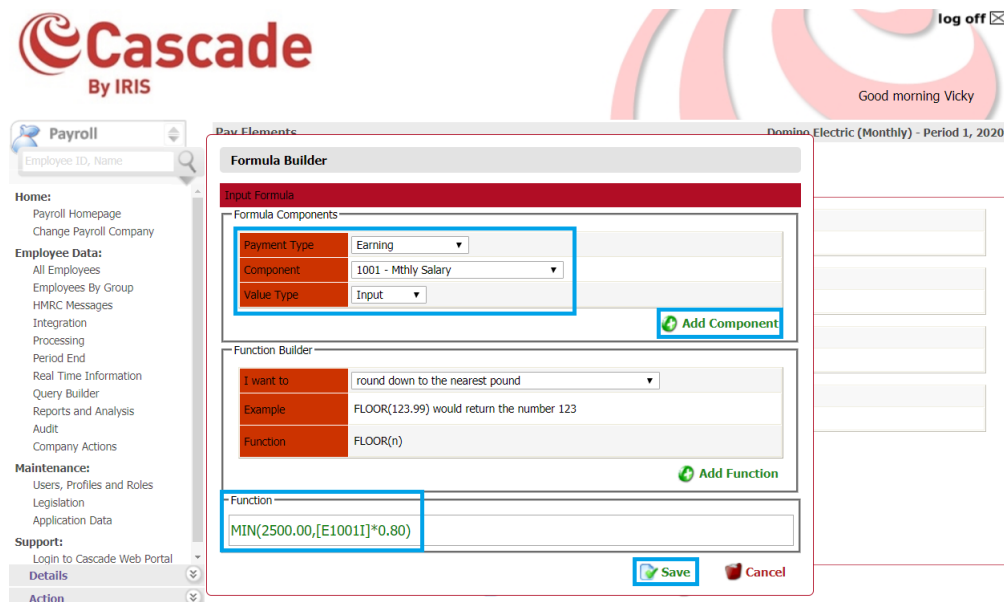
In Use

YTD Formula [Edit]

In Use

Save Cancel

- In the **Formula Builder**, set **Payment Type** to **Earning**
- Against **Component**, select the pay element you are editing from the list
- Set the **Value Type** to be **Input** and click **Add Component**. This will insert the formula into the **Function** field at the bottom of the screen
- In the **Function** field update the formula with `MIN(2500.00,[PAY ELEMENT NUMBER]*0.80)`
- Then click **Save** to save the formula



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Payroll

Employee ID, Name

Pay Elements Domino Electric (Monthly) - Period 1, 2020

Formula Builder

Input Formula

Formula Components

Payment Type: Earning

Component: 1001 - Mthly Salary

Value Type: Input

Add Component

Function Builder

I want to: round down to the nearest pound

Example: FLOOR(123.99) would return the number 123

Function: FLOOR(n)

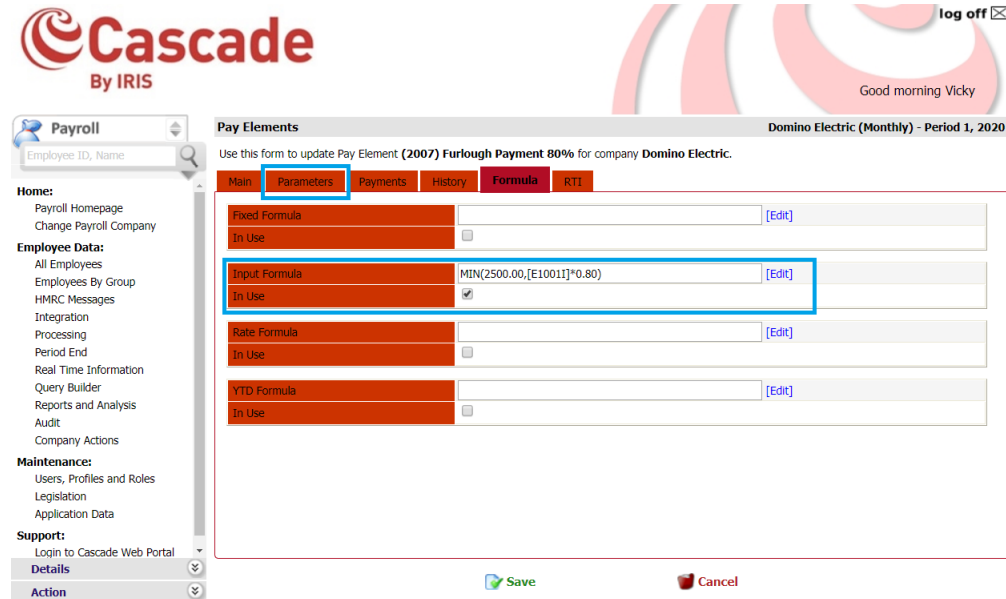
Add Function

Function

MIN(2500.00,[E1001I]*0.80)

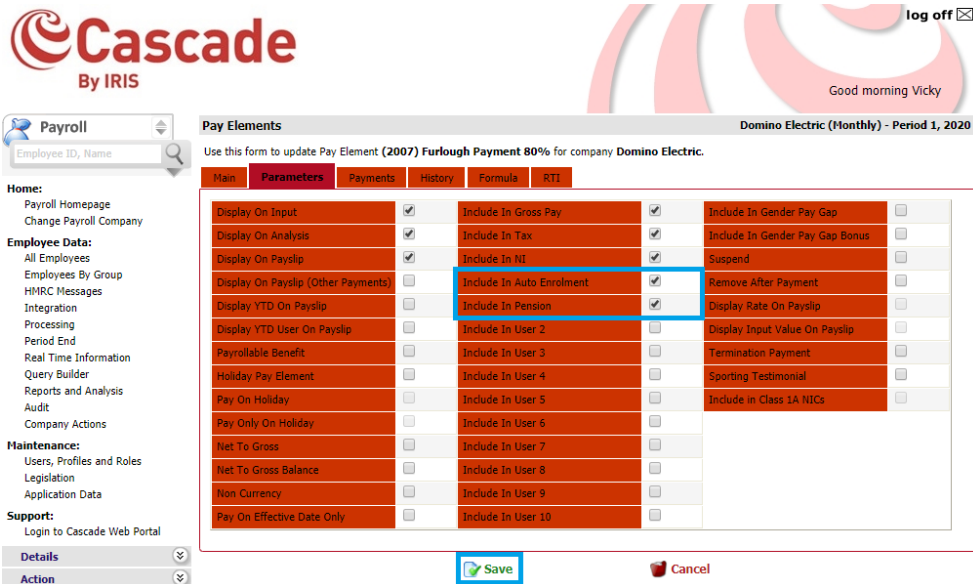
Save Cancel

The formula will now show against **Input Formula**. Now choose the **Parameters** tab



The screenshot shows the Cascade Payroll interface. The 'Parameters' tab is selected, displaying the 'Input Formula' field with the formula $\text{MIN}(2500.00, [\text{E1001}] * 0.80)$. The 'Fixed Formula' and 'YTD Formula' fields are also visible. The left sidebar contains navigation links for Home, Employee Data, Maintenance, and Support. The top right shows a 'log off' button and a greeting 'Good morning Vicky'.

12. As the payment is subject to tax and NI, ensure **Include In Tax** and **Include In NI** are selected
13. Also tick **Include In Auto Enrolment** and **Include In Pension**
14. Click **Save**. Once saved you will now be able to use the new payment to pay your employees 80% of their usual pay



The screenshot shows the Cascade Payroll interface with the 'Parameters' tab selected. The 'Include In Tax' and 'Include In NI' checkboxes are checked. The 'Include In Auto Enrolment' and 'Include In Pension' checkboxes are also checked. The 'Display On Input' checkbox is checked. The 'Display On Analysis' checkbox is checked. The 'Display On Payslip' checkbox is checked. The 'Display On Payslip (Other Payments)' checkbox is checked. The 'Display YTD On Payslip' checkbox is checked. The 'Display YTD User On Payslip' checkbox is checked. The 'Payrollable Benefit' checkbox is checked. The 'Holiday Pay Element' checkbox is checked. The 'Pay On Holiday' checkbox is checked. The 'Pay Only On Holiday' checkbox is checked. The 'Net To Gross' checkbox is checked. The 'Net To Gross Balance' checkbox is checked. The 'Non Currency' checkbox is checked. The 'Pay On Effective Date Only' checkbox is checked. The 'Include In Gross Pay' checkbox is checked. The 'Include In Tax' checkbox is checked. The 'Include In NI' checkbox is checked. The 'Include In Auto Enrolment' checkbox is checked. The 'Include In Pension' checkbox is checked. The 'Include In User 2' checkbox is checked. The 'Include In User 3' checkbox is checked. The 'Include In User 4' checkbox is checked. The 'Include In User 5' checkbox is checked. The 'Include In User 6' checkbox is checked. The 'Include In User 7' checkbox is checked. The 'Include In User 8' checkbox is checked. The 'Include In User 9' checkbox is checked. The 'Include In User 10' checkbox is checked. The 'Include In Gender Pay Gap' checkbox is checked. The 'Include In Gender Pay Gap Bonus' checkbox is checked. The 'Suspend' checkbox is checked. The 'Remove After Payment' checkbox is checked. The 'Display Rate On Payslip' checkbox is checked. The 'Display Input Value On Payslip' checkbox is checked. The 'Termination Payment' checkbox is checked. The 'Sporting Testimonial' checkbox is checked. The 'Include in Class 1A NICs' checkbox is checked. The left sidebar contains navigation links for Home, Employee Data, Maintenance, and Support. The top right shows a 'log off' button and a greeting 'Good morning Vicky'.

Original Payslip

Employee ID	Employee	Employer	PAYE Reference	Pay Date	Tax Period
1052	Mrs H Stubley	Domino Electric	999/A178	30/04/2020	1
Payments		Value	Deductions		Value
Mthly Salary		£1,768.17	Tax		£158.20
			Employee's NI		£117.14
			Cas Pens. %		£88.41
</					

Furloughed Payslip

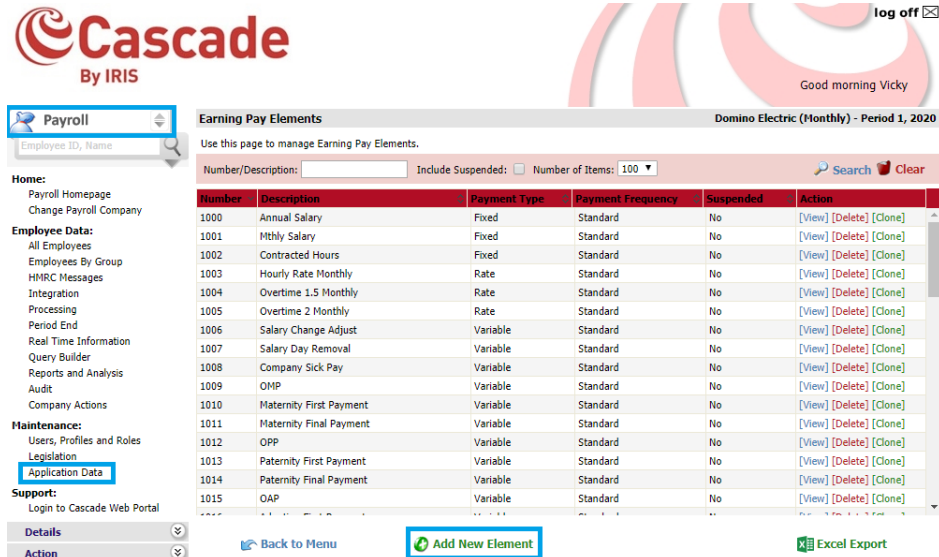
Employee ID	Employee	Employer	PAYE Reference	Pay Date	Tax Period
1052	Mrs H Stubley	Domino Electric	999/A178	30/04/2020	1
Payments		Value	Deductions	Value	Year to Date
Furlough Payment 80%		£1,414.53	Tax	£91.00	Gross Taxable
			Employee's NI	£74.70	Tax
			Cas Pens. %	£70.73	Employee's NI
					Employer's NI
Total		£1,414.53	Total	£236.43	
Tax Code	1065L	Other Payments		Value	
NI Number	ZS9713318	Employer's NI		£94.19	
NI Category	A	Cas Pens. %		£42.44	
HMRC Pay ID	55				
Department	Production :: London				
				Net Pay	£1,178.10

Hourly Paid Employees

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

To add a new element:

1. Go to **Payroll > Application Data > Pay Elements > Earnings** and select **Add New Element**



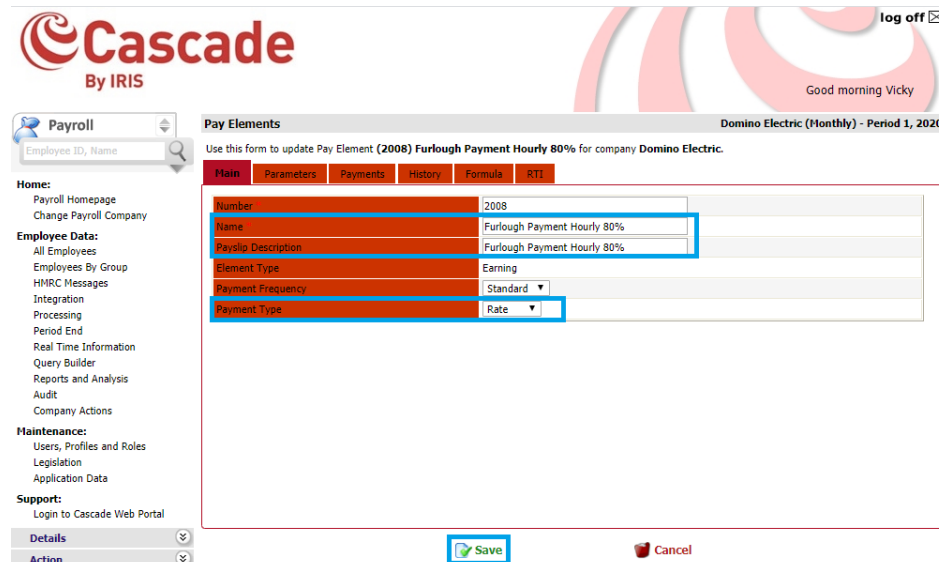
Earning Pay Elements Domino Electric (Monthly) - Period 1, 2020

Use this page to manage Earning Pay Elements.

Number/Description: Include Suspended: ☐ Number of Items: 100

Number	Description	Payment Type	Payment Frequency	Suspended	Action
1000	Annual Salary	Fixed	Standard	No	[View] [Delete] [Clone]
1001	Mthly Salary	Fixed	Standard	No	[View] [Delete] [Clone]
1002	Contracted Hours	Fixed	Standard	No	[View] [Delete] [Clone]
1003	Hourly Rate Monthly	Rate	Standard	No	[View] [Delete] [Clone]
1004	Overtime 1.5 Monthly	Rate	Standard	No	[View] [Delete] [Clone]
1005	Overtime 2 Monthly	Rate	Standard	No	[View] [Delete] [Clone]
1006	Salary Change Adjust	Variable	Standard	No	[View] [Delete] [Clone]
1007	Salary Day Removal	Variable	Standard	No	[View] [Delete] [Clone]
1008	Company Sick Pay	Variable	Standard	No	[View] [Delete] [Clone]
1009	OMP	Variable	Standard	No	[View] [Delete] [Clone]
1010	Maternity First Payment	Variable	Standard	No	[View] [Delete] [Clone]
1011	Maternity Final Payment	Variable	Standard	No	[View] [Delete] [Clone]
1012	OPP	Variable	Standard	No	[View] [Delete] [Clone]
1013	Paternity First Payment	Variable	Standard	No	[View] [Delete] [Clone]
1014	Paternity Final Payment	Variable	Standard	No	[View] [Delete] [Clone]
1015	OAP	Variable	Standard	No	[View] [Delete] [Clone]

2. On the **Pay Elements** screen, apply the **Name** and **Payslip Description** of the element and ensure that the **Payment Type** is set to **Rate**



Pay Elements Domino Electric (Monthly) - Period 1, 2020

Use this form to update Pay Element **(2008) Furlough Payment Hourly 80%** for company Domino Electric.

Main Parameters Payments History Formula XML

Number: 2008

Name: Furlough Payment Hourly 80%

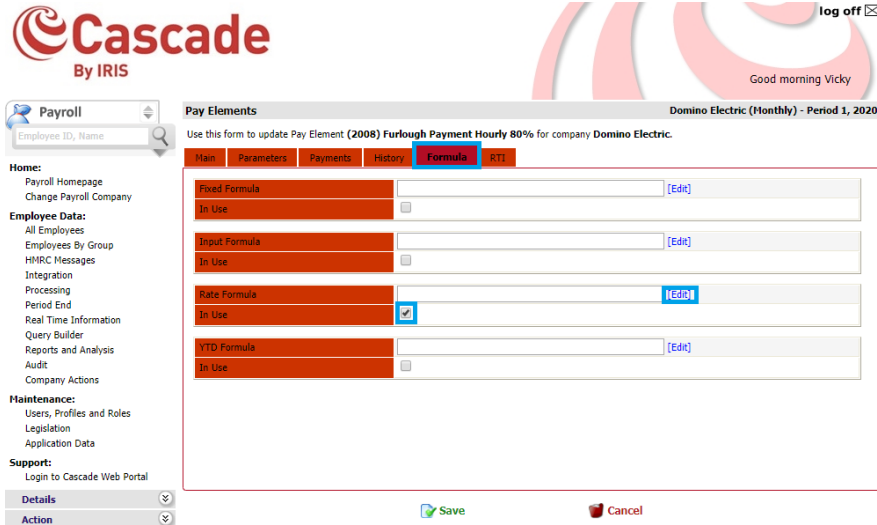
Payslip Description: Furlough Payment Hourly 80%

Element Type: Earning

Payment Frequency: Standard

Payment Type: Rate

3. Select the **Formula** tab



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log off ☒

Good morning Vicky

Payroll

Employee ID, Name

Home:

- Payroll Homepage
- Change Payroll Company

Employee Data:

- All Employees
- Employees By Group
- HMRC Messages
- Integration
- Processing
- Period End
- Real Time Information
- Query Builder
- Reports and Analysis
- Audit
- Company Actions

Maintenance:

- Users, Profiles and Roles
- Legislation
- Application Data

Support:

- Login to Cascade Web Portal

Details

Action

Pay Elements

Use this form to update Pay Element **(2008) Furlough Payment Hourly 80%** for company **Domino Electric**.

Main Parameters Payments History Formula RTI

Fixed Formula

In Use ☐ [Edit]

Input Formula

In Use ☐ [Edit]

Rate Formula

In Use ☒ [Edit]

YTD Formula

In Use ☐ [Edit]

Save **Cancel**

- Under **Rate Formula**, tick the **In Use** box and then select **Edit**
- In the **Formula Builder**, set the **Payment Type** to **Earning**
- Against **Component**, select the pay element you are editing from the list. Set the **Value Type** to be **Rate** and then click **Add Component**. This will insert the formula into the **Function** field at the bottom of the screen
- In the **Function** field update the **formula** with ***0.80**
- Click **Save**



Cascade By IRIS

log off ☒

Good morning Vicky

Payroll

Employee ID, Name

Home:

- Payroll Homepage
- Change Payroll Company

Employee Data:

- All Employees
- Employees By Group
- HMRC Messages
- Integration
- Processing
- Period End
- Real Time Information
- Query Builder
- Reports and Analysis
- Audit
- Company Actions

Maintenance:

- Users, Profiles and Roles
- Legislation
- Application Data

Support:

- Login to Cascade Web Portal

Details

Action

Formula Builder

Input Formula

Formula Components

Payment Type Earning

Component 1003 - Hourly Rate Monthly

Value Type Rate

Add Component

Function Builder

I want to round down to the nearest pound

Example FLOOR(123.99) would return the number 123

Function FLOOR(n)

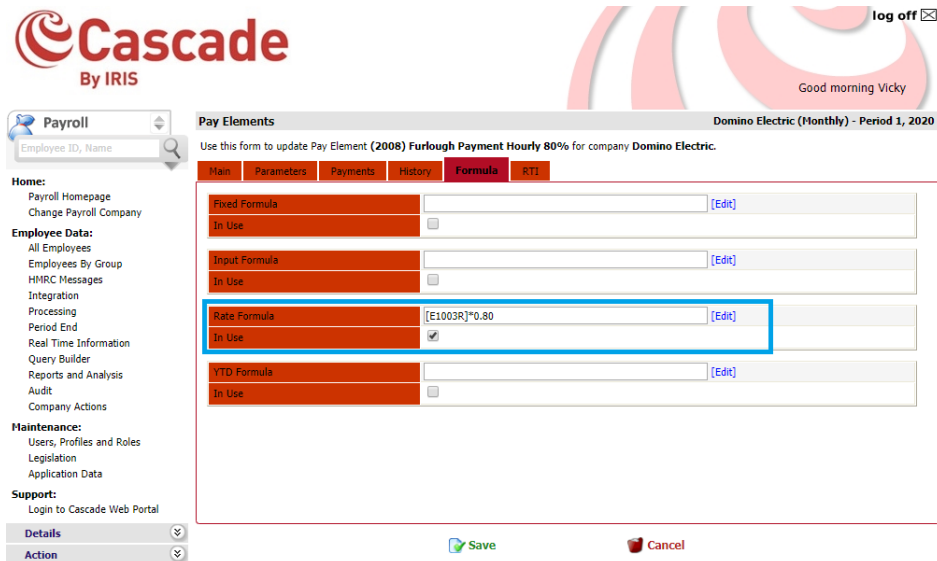
Add Function

Function

[E1003R]*0.80

Save **Cancel**

The formula will now show against **Rate Formula**



Cascade By IRIS

log off ☒

Good morning Vicky

Payroll

Employee ID, Name

Pay Elements Domino Electric (Monthly) - Period 1, 2020

Use this form to update Pay Element (2008) Furlough Payment Hourly 80% for company Domino Electric.

Main Parameters Payments History **Formula** RTI

Fixed Formula [Edit]

In Use ☐

Input Formula [Edit]

In Use ☐

Rate Formula (E1003R)*0.80 [Edit]

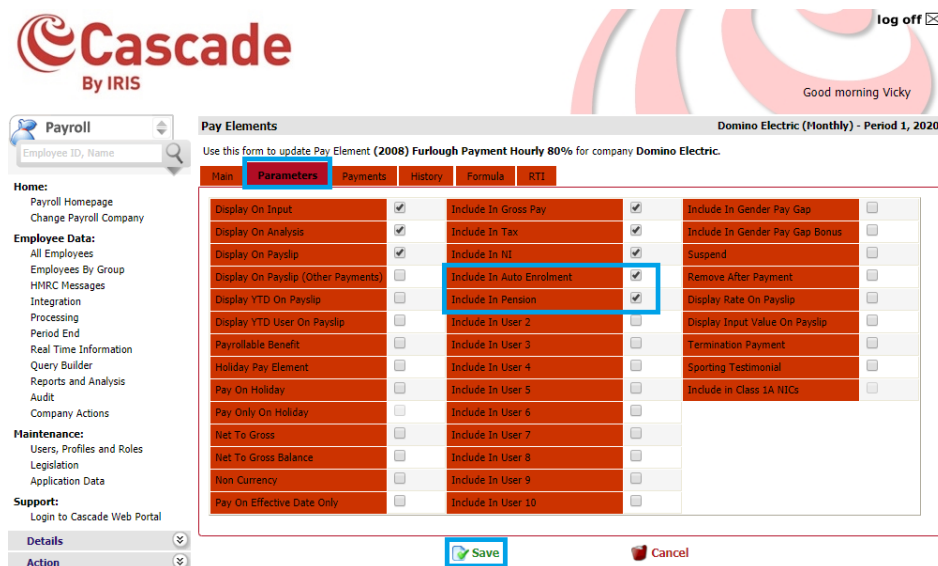
In Use ☒

YTD Formula [Edit]

In Use ☐

Save Cancel

9. Select the **Parameters** tab
10. As the payment is subject to tax and NI, ensure **Include In Tax** and **Include In NI** are ticked
11. Next, tick **Include in Auto Enrolment** and **Include in Pension**
12. Then **Save**. Once saved you will now be able to use the new payment to pay your employees 80% of their usual pay



Cascade By IRIS

log off ☒

Good morning Vicky

Payroll

Employee ID, Name

Pay Elements Domino Electric (Monthly) - Period 1, 2020

Use this form to update Pay Element (2008) Furlough Payment Hourly 80% for company Domino Electric.

Main **Parameters** Payments History Formula RTI

Display On Input	<input checked="" type="checkbox"/>	Include In Gross Pay	<input checked="" type="checkbox"/>	Include In Gender Pay Gap	<input type="checkbox"/>
Display On Analysis	<input checked="" type="checkbox"/>	Include In Tax	<input checked="" type="checkbox"/>	Include In Gender Pay Gap Bonus	<input type="checkbox"/>
Display On Payslip	<input checked="" type="checkbox"/>	Include In NI	<input checked="" type="checkbox"/>	Suspend	<input type="checkbox"/>
Display On Payslip (Other Payments)	<input type="checkbox"/>	Include In Auto Enrolment	<input checked="" type="checkbox"/>	Remove After Payment	<input type="checkbox"/>
Display YTD On Payslip	<input type="checkbox"/>	Include In Pension	<input checked="" type="checkbox"/>	Display Rate On Payslip	<input type="checkbox"/>
Display YTD User On Payslip	<input type="checkbox"/>	Include In User 2	<input type="checkbox"/>	Display Input Value On Payslip	<input type="checkbox"/>
Payrollable Benefit	<input type="checkbox"/>	Include In User 3	<input type="checkbox"/>	Termination Payment	<input type="checkbox"/>
Holiday Pay Element	<input type="checkbox"/>	Include In User 4	<input type="checkbox"/>	Sporting Testimonial	<input type="checkbox"/>
Pay On Holiday	<input type="checkbox"/>	Include In User 5	<input type="checkbox"/>	Include in Class 1A NICs	<input type="checkbox"/>
Pay Only On Holiday	<input type="checkbox"/>	Include In User 6	<input type="checkbox"/>		
Net To Gross	<input type="checkbox"/>	Include In User 7	<input type="checkbox"/>		
Net To Gross Balance	<input type="checkbox"/>	Include In User 8	<input type="checkbox"/>		
Non Currency	<input type="checkbox"/>	Include In User 9	<input type="checkbox"/>		
Pay On Effective Date Only	<input type="checkbox"/>	Include In User 10	<input type="checkbox"/>		

Save Cancel

Original Payslip

Employee ID	Employee	Employer	PAYE Reference	Pay Date	Tax Period
33084	Mr F Herbert	Domino Electric	999/A178	30/04/2020	1

Payments		Value	Deductions		Value
Hourly Rate	180.00	£9,433.9	£1,698.09	Tax	£144.80
				Employee's NI	£108.73
				Cas Pens. %	£84.90
					</

Furloughed Payslip

Employee ID	Employee	Employer	PAYE Reference	Pay Date	Tax Period
33084	Mr F Herbert	Domino Electric	999/A178	30/04/2020	1
Payments		Value	Deductions	Value	Year to Date
Furlough Payment Hourly		£1,358.47	Tax	£80.40	Gross Taxable
80%			Employee's NI	£67.98	Tax
			Cas Pens. %	£67.92	Employee's NI
					Employer's NI

Things to consider

- Element/Bulk Import functions can be used to apply the Pay Element to Employees en masse. For information on how to use the Element/Bulk Import Feature, please see the **Payroll Web - Importing pay element data** user guide, available on the customer portal
- If you are paying your employees 100% of their salary, you will need to set up another element for the additional 20%
- **Global Employee Updates** can be used to suspend employees' **Pay Elements** for a group of employees, **Query Builder** can be used in order to assist with creating an active group for this
- Any element which has been created and is ticked to **Display on Analysis** will also show on the **General Ledger report**. Therefore, it is important to ensure that you have assigned the pay element the relevant GL code. To do this you will need to go to **Application Data > General Ledger > General Ledger Templates**

Employer Pension Contributions

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 will be £520 per month from 6th April 2020 onwards).

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

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.

How to produce a report to calculate how much I can claim

What I need to know

Please Note: The report we are using to assist you in calculating the amount you can claim is only correct if the individual is furloughed for the entire pay period AND pay is only the 80% furlough pay (no additional pay)

1. Go to **Payroll > Reports and Analysis > Total Cost Breakdown Report**



2. In the **Total Cost Breakdown** area under **Elements:** field, click the 3 dot picker

- A pop up will appear, within the pop up, search for the **Pay Elements** you created, tick the boxes and click **OK**



- The pay elements will now show in the **Elements:** field. Now select Excel Export. The exported report will contain a mixture of Furloughed and Normal Employees

Department Name	Employee ID	Employee	Furlough Payment 80%	Furlough Payment Hourly 80%	Gross Pay	Tax Paid	Employees NI	Student Loan	Employees Pensions	Deductions	Net Pay	Employers NI	Employers Pensions	Total Cost	Date Left
Head Office : Accounts	3100	Dawn Barker	£0.00	£0.00	£3,068.54	£336.00	£213.18	£0.00	£500.00	£415.34	£1,604.02	£353.44	£500.00	£3,831.98	
Head Office : HR	1881	Vicky Bennett	£0.00	£0.00	£3,021.67	£351.40	£267.56	£0.00	£375.52	£0.00	£2,027.19	£315.97	£300.42	£3,638.06	
Sales : Management	3099	James Brown	£0.00	£2,257.62	£273.80	£175.87	£0.00	£0.00	£238.00	£1,569.95	£210.53	£0.00	£2,468.15		
Head Office	1	Monty Burns	£0.00	£13,261.25	£4,323.80	£586.88	£0.00	£0.00	£238.00	£8,112.57	£1,729.04	£500.00	£15,490.29		
Sales : North	3097	Fiona Cameron	£0.00	£3,119.15	£346.00	£159.26	£0.00	£0.00	£50.00	£1,663.89	£191.43	£0.00	£3,310.58		
Production : Cardiff	3359	Jung Chang	£0.00	£1,812.37	£184.80	£122.44	£0.00	£0.00	£0.00	£1,505.13	£149.09	£45.31	£2,006.77		
Sales : Management	33123	Amelia Dickens	£0.00	£1,958.33	£214.00	£139.96	£0.00	£0.00	£252.18	£1,352.19	£169.23	£0.00	£2,127.56		
Head Office : HR	31125	Anthony Dubois	£0.00	£3,000.00	£422.20	£264.96	£0.00	£0.00	£0.00	£2,312.84	£312.90	£0.00	£3,312.58		
Head Office : IT	1012	Martin Dumas	£0.00	£2,577.58	£316.40	£214.27	£0.00	£0.00	£106.41	£0.00	£1,940.50	£254.69	£64.44	£2,896.71	
Head Office : HR	33124	Garry Falk	£0.00	£0.00	£1,580.83	£138.40	£94.66	£0.00	£0.00	£0.00	£1,347.77	£117.14	£0.00	£1,897.97	
Head Office : IT	3096	Mark Goodland	£0.00	£2,335.53	£289.40	£195.22	£0.00	£0.00	£0.00	£1,880.91	£221.29	£0.00	£2,556.82		
Head Office	33126	Gary Greening	£0.00	£4,786.34	£399.00	£417.63	£0.00	£0.00	£0.00	£3,443.71	£561.15	£0.00	£5,358.49		
Production : Belfast	3085	Donella Hall	£0.00	£2,298.62	£270.40	£180.79	£0.00	£0.00	£57.47	£50.00	£1,789.96	£216.19	£114.93	£2,829.74	
Production : Leeds	33063	Pam Hamilton	£0.00	£566.67	£0.00	£0.00	£0.00	£0.00	£65.00	£0.00	£601.67	£0.00	£16.67	£683.34	
Sales : South	30084	Frank Herbert	£0.00	£1,358.47	£1,358.47	£80.40	£67.98	£0.00	£67.92	£0.00	£1,142.17	£86.45	£40.75	£1,485.67	

The Furlough Total will be correct; however, if you want to remove non-Furloughed employees from the report you will need to filter these out in excel.

Department Name	Employee ID	Employee	Furlough Payment 80%	Furlough Payment Hourly 80%	Gross Pay	Tax Paid	Employees NI	Student Loan	Employees Pensions	Deductions	Net Pay	Employers NI	Employers Pensions	Total Cost	Date Left
Sales : South	30084	Frank Herbert	£0.00	£1,358.47	£1,358.47	£80.40	£67.98	£0.00	£67.92	£0.00	£1,142.17	£86.45	£40.75	£1,485.67	
Production : London	1052	Hilary Stubley	£1,414.53	£0.00	£1,414.53	£91.00	£74.70	£0.00	£70.73	£0.00	£1,178.10	£94.19	£42.44	£1,551.16	
Total			£1,414.53	£1,358.47	£2,773.00	£171.40	£142.68	£0.00	£138.65	£0.00	£2,320.27	£180.64	£83.19	£3,036.83	

Note: You will need to sum the values in the Total column as some of the values will now be incorrect until this has been done.

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 will be £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 £24,000 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	$£2000 / 30 * 12$	£800.00
Furlough pay	$(£2000 / 30 * 18) * 80\%$	£960.00
Total Pay for month 1		£1760.00
Employer's NI on Gross of 1760.00		£141.86
Employer's Pension on Gross of 1760.00		£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

$$(\pounds960 + \pounds800 - \pounds732) * 13.8\% = \pounds141.86$$

$$\pounds141.86 / 30 * 18 = \pounds85.11$$

Employer's Pension

Furlough Pay is £960

$$\pounds960 - (\pounds520 / 30 * 18) = \pounds648$$

$$\pounds648 * 3\% = \pounds19.44$$

Note: The Payroll software will not calculate this for you.

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.

A manual calculation will be necessary to determine how much employer's pension you can claim.

Example

I pay an employee £3500 (which is 100% pay). NI Letter A. Pension is 3% above £520

Employer's NI is £381.98

Employer's Pension is £89.40

Furlough Reclaim is:

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

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

Employee Payment: £2500.00

Therefore, I can only reclaim: $£2500.00 + £272.84 + £59.40 = \textbf{£2832.24}$

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:

- Employer PAYE reference number
- The number of employees being furloughed
- National Insurance numbers for all employees you want to furlough
- Names of employees you want to furlough
- Payroll/works number for the employees you want to furlough
- Self-Assessment Unique Taxpayer Reference, Corporation Tax Unique Taxpayer Reference or Company Registration Number
- The claim period (start and end date)
- The amount claimed (per the minimum length of furloughing of 3 consecutive weeks)
- Employer's bank account number and sort code
- Employer's contact name and 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). HMRC are endeavouring to make the claim process as straightforward as possible, for further information see:

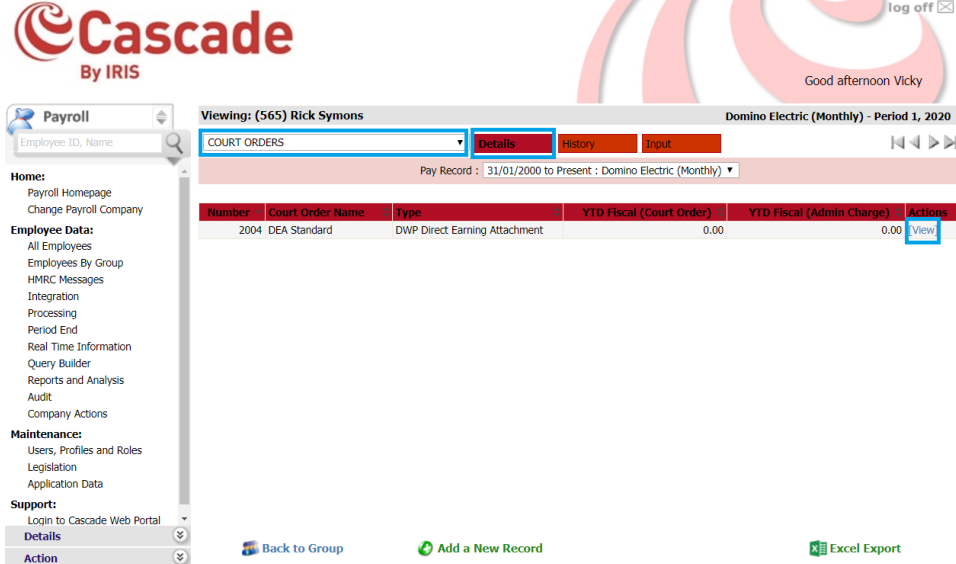
- <https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme>
- https://www.gov.uk/guidance/work-out-80-of-your-employees-wages-to-claim-through-the-coronavirus-job-retention-scheme?utm_source=050b4a63-453d-4aed-93ce-67e981006b92&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate

Temporarily Stop Deduction of Direct Earnings Attachments (DEA)

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

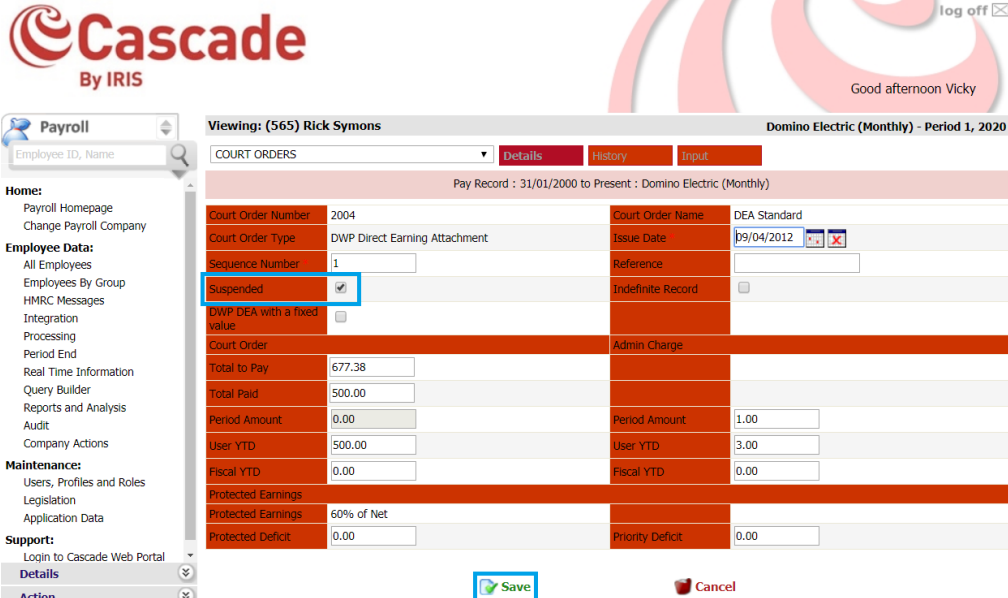
To do this in Cascade Payroll

1. Go to **Employee Record > Details > COURT ORDERS** and select **View**



The screenshot shows the Cascade Payroll interface. The top navigation bar includes the Cascade logo, a user profile (Good afternoon Vicky), and a log off button. The left sidebar contains various menu items under 'Payroll', 'Home', 'Employee Data', 'Maintenance', and 'Support'. The main content area displays the 'COURT ORDERS' screen for Rick Symons (Employee ID: 565). The screen shows a table with columns: Number, Court Order Name, Type, YTD Fiscal (Court Order), YTD Fiscal (Admin Charge), and Actions. A single record is shown with Number 2004, Court Order Name DEA Standard, Type DWP Direct Earning Attachment, YTD Fiscal (Court Order) 0.00, and YTD Fiscal (Admin Charge) 0.00. The 'View' button in the Actions column is highlighted with a blue box.

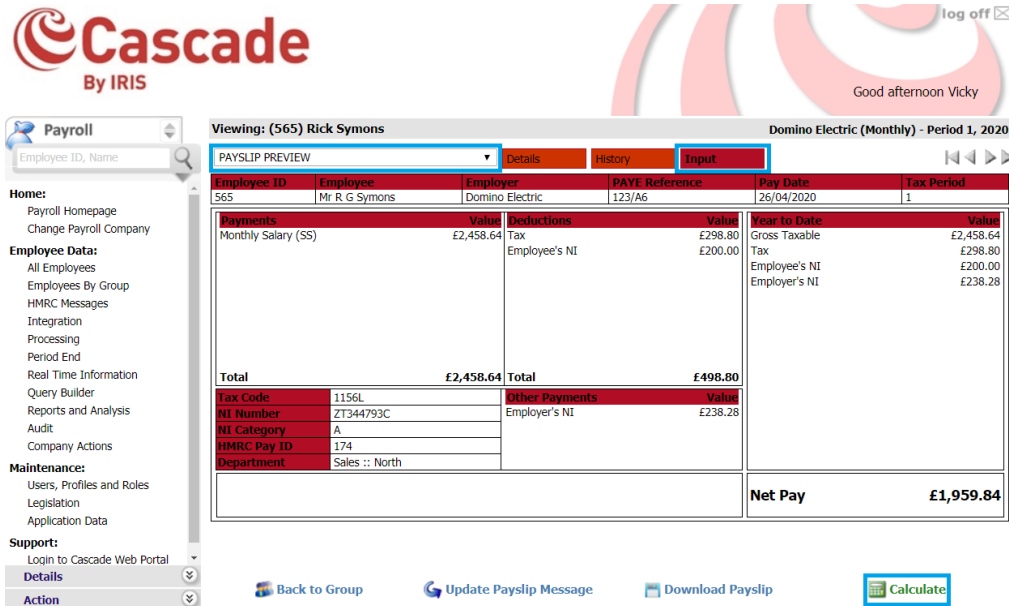
2. In the **Court Order** screen, click **Update**
3. Tick the **Suspended** field then **Save** the record



The screenshot shows the Cascade Payroll interface. The top navigation bar includes the Cascade logo, a user profile (Good afternoon Vicky), and a log off button. The left sidebar contains various menu items under 'Payroll', 'Home', 'Employee Data', 'Maintenance', and 'Support'. The main content area displays the 'COURT ORDERS' screen for Rick Symons (Employee ID: 565). The screen shows a form with fields for Court Order Number, Court Order Type, Sequence Number, Suspended, Court Order Name, Issue Date, Reference, Indefinite Record, Court Order, Admin Charge, Total to Pay, Total Paid, Period Amount, User YTD, Fiscal YTD, Protected Earnings, Protected Earnings, Protected Deficit, and Priority Deficit. The 'Suspended' checkbox is checked. The 'Save' button is highlighted with a blue box.

Once the record has been saved:

4. Go to **Input > PAYSリップ PREVIEW** then **Calculate** the record. This will stop any deductions due to that attachment of earnings order on the employee's payslips



The screenshot shows the Cascade By IRIS payroll system interface. The top navigation bar includes the Cascade By IRIS logo, a 'log off' button, and a greeting 'Good afternoon Vicky'. The main header displays 'Viewing: (565) Rick Symons' and 'Domino Electric (Monthly) - Period 1, 2020'. The left sidebar contains a 'Payroll' menu with options like 'Employee ID, Name', 'Home', 'Employee Data', 'Maintenance', and 'Support'. The main content area shows the 'PAYSリップ PREVIEW' screen with tabs for 'Details', 'History', and 'Input'. The 'Input' tab is active, displaying a table with columns for 'Employee ID', 'Employee', 'Employer', 'PAYE Reference', 'Pay Date', and 'Tax Period'. Below this, there are sections for 'Payments', 'Deductions', and 'Year to Date' with their respective values. A 'Total' row shows a gross pay of £2,458.64 and a net pay of £1,959.84. At the bottom, there are buttons for 'Back to Group', 'Update Payslip Message', 'Download Payslip', and a highlighted 'Calculate' button.

Employee ID	Employee	Employer	PAYE Reference	Pay Date	Tax Period
565	Mr R. G Symons	Domino Electric	123/A6	26/04/2020	1

Payments	Value	Deductions	Value	Year to Date	Value
Monthly Salary (SS)	£2,458.64	Tax	£298.80	Gross Taxable	£2,458.64
		Employee's NI	£200.00	Tax	£298.80
				Employee's NI	£200.00
				Employer's NI	£238.28
Total	£2,458.64	Total	£498.80		

Tax Code	Value	Other Payments	Value
1156L		Employer's NI	£238.28
NI Number	ZT344793C		
NI Category	A		
HMRC Pay ID	174		
Department	Sales :: North		

Net Pay **£1,959.84**

You will need to Unsuspend the Court Order when advised to start taking the deductions again, currently planned for July 2020.

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