

**Coronavirus Job Retention Scheme  
Changes From July 1<sup>st</sup> 2020  
Frequently Asked Questions**

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# Coronavirus Job Retentions Scheme is Changing

## General Scheme Changes

### What is changing?

Date	Change
1 July 2020	Claims cannot cross the end of a calendar month
1 July 2020	Furloughed employees can be brought back part-time
1 August 2020	Employers can no longer reclaim Employers NI and pension contributions
1 September 2020	Employer can only reclaim 70% of employee's wages
1 October 2020	Employer can only reclaim 60% of employee's wages

### What if my last claim ended in the middle of June?

You must make a partial claim to the end of June. For example, if you pay on the 16<sup>th</sup> of the month for work done 16<sup>th</sup> of the previous month to the 15<sup>th</sup> of the current month, your last claim may have ended on the 15<sup>th</sup> of June. When you pay employees in July, which includes the period 16 to 30 June, you must make a claim for the period from 16 to 30 June separately.

### Has the output file to be uploaded to HMRC changed?

Yes. For part-time workers, the file needs to contain the following:

- Normal Hours
- Actual Hours
- Furlough Hours

Headings and bank details have been removed for all claims.

### Can I claim for any period I like?

No. You cannot claim for a date range that crosses a calendar month end, starting from 1<sup>st</sup> July.

### Can I claim for less than a week, e.g. part of a week at the end of a month?

Yes. Claims can be for less than a week, e.g. you can claim for 27 to 31 July.

## If a pay period crosses the month end, do I have to split the claim?

Yes.

### Example

Employee has a weekly pay period which ends each Friday. For their pay period 27 June to 3 July 2020, the employer will need to submit two separate claims. The employer can choose how to deal with the two parts:

- 27 to 30 June (this can be a claim on its own, or the employer can combine into a single claim with the previous week thus claiming for 20 to 30 June)
- 1 to 3 July (this can be a claim on its own because it immediately follows the previous claim ending 30 June or, the employer can combine it into a single claim with the following week, claiming for 1 to 10 July)

## Do I still enter furlough payments as 80% of wages?

Yes. You must still pay the employee 80% of their wages. Enter the 80% value as instructed previously. Once your product update is provided and installed, the software will automatically generate the reclaim for 70% in September and 60% in October. If you normally pay the employee £1000 and therefore your 80% furlough payment is £800, in September, the reclaim value will be £700. If you make a furlough payment of £800 in October, the reclaim value will be £600.

## What Happens Next?

Software updates will be made available for the required changes in preparation for your first claim in July. Guidance will be provided on the functionality available in the software and how to utilise it.

Some scenarios may require manual intervention to enable claims to be produced.

In the meantime, claims for June can be generated as normal, it is not advised that users prepare claims for July before the software update is made available.

## How can I get additional guidance on how the latest changes will impact me?

IRIS have setup the **Covid-19 Furlough Assistance service** to help provide guidance on how the legislation impacts employers and payroll professionals.

Our consultants are experts in payroll and can support with all customer queries relating to furlough claims. Consultancy support can be arranged via our website [here](#).

For help with any queries relating to functionality within your payroll software, please contact support on the details overleaf.

## Useful numbers

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

## Contact Sales (including stationery sales)

For IRIS Payrolls	For Earnie Payrolls	For IRIS Payroll Professional
<b>Tel: 0344 815 5656</b> <b>Email: sales@iris.co.uk</b>	<b>Tel: 0344 815 5676</b> <b>Email: earniesales@iris.co.uk</b>	<b>Tel: 0345 057 3708</b> <b>Email: payrollsales@iris.co.uk</b>

## Contact Support

Your Product	Phone	E-mail
<b>IRIS PAYE-Master</b>	<b>0344 815 5661</b>	<b>payroll@iris.co.uk</b>
<b>IRIS Payroll Business</b>	<b>0344 815 5661</b>	<b>ipsupport@iris.co.uk</b>
<b>IRIS Bureau Payroll</b>	<b>0344 815 5661</b>	<b>ipsupport@iris.co.uk</b>
<b>IRIS GP Payroll</b>	<b>0344 815 5681</b>	<b>gpsupport@iris.co.uk</b>
<b>IRIS GP Accounts</b>	<b>0344 815 5681</b>	<b>gpaccsupport@iris.co.uk</b>
<b>Earnie or Earnie IQ</b>	<b>0344 815 5671</b>	<b>earniesupport@iris.co.uk</b>
<b>IRIS Payroll Professional (formerly Star)</b>	<b>01273 715300</b>	<b>payroll-support@iris.co.uk</b>

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