

## **GP Payroll**

COVID-19 – Furlough Job  
Retention Scheme  
Changes and Important  
Dates

May 2021

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## Coronavirus Job Retention Scheme (CJRS)

The Coronavirus Job Retention Scheme has been subject to numerous changes; here we will summarise the changes from April 2021.

### Which employees can I claim for?

For periods ending on or before 30 April 2021, you can claim for employees who were employed on 30 October 2020, as long as you have made a PAYE Real Time Information (RTI) submission to HMRC between 20 March 2020 and 30 October 2020, notifying a payment of earnings for that employee. You do not need to have previously claimed for an employee before 30 October 2020 to claim for periods from 1 November 2020.

For periods starting on or after 1 May 2021, you can claim for employees who were employed on 2 March 2021, as long as you have made a PAYE Real Time Information (RTI) submission to HMRC between 20 March 2020 and 2 March 2021, notifying a payment of earnings for that employee. You do not need to have previously claimed for an employee before 2 March 2021 to claim for periods from starting on or after 1 May 2021.

### If your employee has more than one job or other duties

#### If your employee has more than one job

If your employee has more than one employer, they can be furloughed for each job.

Employees can be furloughed in one job and receive a furloughed payment but continue working for another employer and receive their normal wages.

#### If your employee had multiple employers over the last year

If an employee has had multiple employers over the past year, has only worked for one of them at any one time, and is being furloughed by their current employer, their former employers should not re-employ them, put them on furlough and claim for their wages through the scheme.

## How much can you claim?

For periods ending on or before 30 June 2021 you can claim 80% of an employee's usual salary for hours not worked, up to a maximum of £2,500 per month. You must pay your employee at least 80% of their usual wages for the hours they are furloughed and not working. The level of grant that can be claimed reduces from 1 July 2021.

Employers will not be required to contribute to, or top-up the employee's pay for the hours not worked. You will still need to pay employer National Insurance contributions and employer pension contributions, and you cannot claim for these.

You can choose to top up your employees' wages above the minimum 80% furlough pay amount but, you do not have to. Employees must not work or provide any services for the business during hours which they are recorded as being on furlough, even if they receive a top-up wage.

If your employee is flexibly furloughed, which means they are working reduced hours rather than stopping work completely, you must pay them their full current contracted rate for any hours they work. You cannot claim a grant towards the hours the employee works.

## Changes to the level of grant from 1 July 2021

From 1 July 2021, the level of grant will be reduced, and you will be asked to contribute towards the cost of your furloughed employees' wages. To be eligible for the grant you must continue to pay your furloughed employees 80% of their wages, up to a cap of £2,500 per month for the time they spend on furlough.

The following table shows the level of government contribution available in the coming months, the required employer contribution and the amount that the employee receives per month where the employee is furloughed 100% of the time.

Wage caps are proportional to the hours not worked.

	May	June	July	August	Sept
<b>Government contribution: wages for hours not worked</b>	80% up to £2,500	80% up to £2,500	70% up to £2,187.50	60% up to £1,875	60% up to £1,875
<b>Employer contribution: employer National Insurance contributions and pension contributions</b>	Yes	Yes	Yes	Yes	Yes
<b>Employer contribution wages for hours not worked</b>	No	No	10% up to £312.50	20% up to £625	20% up to £625
<b>For hours not worked employee receives</b>	80% up to £2,500 per month				

You can continue to choose to top up your employees' wages above the 80% total and £2,500 cap for the hours not worked at your own expense.

## What the Software will and will not do

### Will do

1. You must continue to pay furloughed staff 80% of their pay, using the furlough payments previously identified in the **Company | Payments & Deductions** section. A furloughed employee must be paid 80% of their wages in July, August and September, even though the employer cannot claim all the 80% payment back. The software will automatically claim the reduced figure the employer is permitted to claim.
2. You can continue creating a claim file in CSV format for upload to HMRC, assuming the work period included in your claim falls within the calendar month that the claim period is for. For example: if your monthly payroll for July covers days worked between 1-31<sup>st</sup> July, and the claim file you are creating is for 1<sup>st</sup>- 31<sup>st</sup> July, then you can create the claim file as normal in GP Payroll

### Will not do

1. From 1<sup>st</sup> July, if the work period in your claim crosses over calendar months, you should stop using the claim file in CSV format that GP Payroll creates for upload to HMRC. For example: if your monthly payroll for July covers days worked between 6<sup>th</sup> July - 5<sup>th</sup> August, since the claim file needs to be created for a calendar month (i.e. 1<sup>st</sup>- 31<sup>st</sup> July) it would need to include split values from June's payroll (for 1<sup>st</sup>- 5<sup>th</sup> July) and from July's payroll (for 6<sup>th</sup> - 31<sup>st</sup> July) which the software is unable to calculate. Use the spreadsheet we have provided with the update to assist you in creating your claim file for upload to HMRC
2. If you are using flexible furlough to pay for hours worked and hours furloughed, the software will not be able to calculate the reclaim values accurately. Use the spreadsheet we have provided with the update to assist you in creating your claim file for upload to HMRC

# What to do in GP Payroll

## Step 1 – Make Furlough Payments

### Employee Furloughed for whole or part period

If you are paying furlough to employees for the whole period, or for part of the period (e.g. if furlough ended and they returned to work as normal) then you should continue to process furlough payments as our original Furlough Guide recommended.

### Employee Flexibly Furloughed

If you are paying flexible furlough to employees, you will need to calculate how much pay is due to them for the hours they have been furloughed in the pay period, and how much is due for the hours they worked in the pay period. Continue to pay the furlough as recommended in our Furlough Guide, i.e. enter the furlough pay using the Extra Payment you created for this purpose, and enter normal pay using the Basic/Special Salary field in Temporary Adjustments. Keep a note of the number of hours furloughed, and the number of hours worked and their pay values, as you will need these when you use the spreadsheet we have provided to help calculate your reclaim.

## Step 2 – Select Claim Period

Once you have calculated the pay period that relates to the claim period, you can use the Furlough screens to create an output file:

- If your claim includes pay for work periods that fall within the calendar month, you can create the CSV file for upload to HMRC
  - If your claim includes pay for work periods that do not fit within the calendar month, or if you have flexibly furloughed employees, you can create a spreadsheet that will aid you in calculating the values and then create the CSV file for upload to HMRC.
1. From the **Print Output | Monthly Summary and P32** tab, click the **Furlough Reclaim** button to open the **Furlough** screens
  2. On the **Furlough – Select Period/Employees** screen, select the month and enter your **Claim Date range** in the From/To date fields. Don't forget – the claim date range must be within the calendar month, so any date within 1<sup>st</sup> – last day in the month is acceptable. You can only make a single claim for the same claim period. Since you process a monthly payroll, it would make the most sense for your claim to be from the 1<sup>st</sup> to the last calendar day in the month
  3. Enter the **Claim Date range** and select the employees furloughed in the period, click **Next**
  4. In the **Furlough – Select User-defined Additions** screen, select all applicable furlough/furlough top-up payments and click **Next**

5. In the **View/Amend Furlough Values** screen, check that the values are as expected. Once complete, determine if you can create a CSV file ready for direct upload to HMRC, or if you need to use the spreadsheet we have provided to help calculate values for the claim file

Use the examples below to help determine if you can create your CSV claim file in GP Payroll or if you will need to use the spreadsheet export:

**Example 1:** Claim Period: 1<sup>st</sup> to 31<sup>st</sup> July. Work Period for July is 1<sup>st</sup> to 31<sup>st</sup> July. Employees are furloughed for the whole month. GP Payroll will identify that any furlough payments made in July's payroll fall within the claim period. Therefore you can create the CSV file for direct upload to HMRC, without the need to use the spreadsheet provided

**Example 2:** Claim Period 1<sup>st</sup> to 31<sup>st</sup> July. Work Period for July is 6<sup>th</sup> July to 5<sup>th</sup> August. GP Payroll will identify that any furlough payments made in July's payroll fall within the claim period but, as we can see, the Work Period is not actually within the claim period (i.e. 1<sup>st</sup> to 5<sup>th</sup> July was within the Work Period for June; only the 6<sup>th</sup> to 31<sup>st</sup> July is included in July's Claim Period). This means that you should not create the CSV file in GP Payroll, as this file would include values that are not only for the claim period selected. Use the spreadsheet we have provided instead

**Example 3:** Monthly Payroll. Claim Period 1<sup>st</sup> to 31<sup>st</sup> July. Work Period for July: 1<sup>st</sup> to 31<sup>st</sup> July. Employees are flexibly furloughed

Even though the Work Period falls within the claim period and is within the calendar month, as employees have been flexibly furloughed, you should not create the CSV file in GP Payroll; use the spreadsheet provided instead so that you are able to enter the furlough hours and hours worked, which are required for the claim submission to HMRC

6. Once you have determined whether you can use GP Payroll to create the claim file for you, or if you need to use the spreadsheet to manually enter some details, you can select the option required:
  - Click **Create CSV file** to create the claim file ready for upload to HMRC
  - Click **Create Export** to create the export which will transfer data from GP Payroll to a spreadsheet that you can then make manual amendments to before creating your CSV file for upload to HMRC

## Step 3 – Create the output file

### Create CSV file for upload to HMRC

If your claim includes furlough pay for work periods that fall within the calendar month that your claim is for, you can create the CSV file in GP Payroll as normal.

HMRC have changed the output file format of the CSV file. Headings and bank details have been removed and for employees flexibly furloughed, hours must be included in the file. When you create your CSV file in GP Payroll, it will match the format expected by HMRC; but remember, if you have flexibly furloughed employees, or if your claim includes work periods that span the calendar month, you should not use this method to create the CSV file – use the spreadsheet provided instead

To create the CSV file for upload to HMRC, from the **View/Amend Furlough Values** screen, click the **Create CSV file** button

### Create the spreadsheet export

If your claim includes employees that have been flexibly furloughed, or it includes a work period that doesn't fall within the calendar month that the claim is for, you can export a spreadsheet via GP Payroll where you can enter the data that the software is unable to collate. GP Payroll will export the data it is able to gather and populate the spreadsheet, however, you must then enter other fields yourself. Based on the data exported from GP Payroll and the data you input manually, the spreadsheet will perform the reclaim calculation; you can then use this data to create a CSV for upload to HMRC, or you can enter the data directly onto HMRC's portal to submit your claim.

To create the export file, from the **View/Amend Furlough Values** screen, click **Create Export file**

See the **Furlough Reclaim Spreadsheet** section further on in this guide for help with using the spreadsheet.

### Step 4 – Print the Furlough Reclaim report

Print this report for your records, or to help you if you are entering your reclaim values directly onto HMRC's portal. Don't forget – if you have flexibly furloughed employees, or if your claim includes values for a period that spans more than one calendar month, the values in this report will not be an accurate reflection of what you can reclaim. Use the spreadsheet provided to help you to calculate your reclaim totals.

## Furlough Reclaim Spreadsheet

If you opt to create an export file in GP Payroll - either because your claim includes flexibly furloughed employees, or the work periods within the claim do not fall within the calendar period that your claim is for:

## Step 1 – Import data from GP Payroll

When you create the export file in GP Payroll, a message will appear asking if you are sure you want to create the spreadsheet; click **Yes** to continue:

1. GP Payroll will automatically gather the data that it can
2. You will be asked to select a location to save the spreadsheet in
3. Once your save location is selected, a message will appear to advise that the file has been created, the name of the file and where you have saved it – make a note of the location as you will need to browse here to open the file
4. Browse the location of the saved file and open it

## Step 2 – Enter required fields

The data in the spreadsheet will display a row for each employee.

As GP Payroll is unable to collate all the data required for the spreadsheet, some manual entry will be required.

### Import Tab

Click into this tab first. Most fields within this tab will already be populated for you, but there are some fields that you need to pay special attention to:

- **Pay Period Start Date** (Column H) and **Pay Period End Date** (Column I): These fields are populated automatically based on the month your claim is for and will be set as the 1<sup>st</sup> to the last day of the month. If your actual work period is not the 1<sup>st</sup> - last day of the month, you will need to change them in the spreadsheet
- **Furlough Payments (£)** (Column K): This field is populated with the total furlough payments you made for the work periods that GP Payroll identified as falling within the claim period selected. If the employee is flexibly furloughed, this column needs to be blank
- **Furlough Rates in Pay Period (Hrs)** (Column L): If the employee is flexibly furloughed, enter the number of hours they were furloughed in the pay period
- **Pay for Furlough Hours in Pay Period (£)** (Column M): If the employee is flexibly furloughed, enter the amount of pay they received for the hours they were furloughed
- **Part Time Furlough Hours in Pay Period** (Column N): You only need to complete this field if the employee is flexibly furloughed. Enter the number of hours that they worked during the pay period
- **Pay for Part Time Furlough Hours in Pay Period (£)** (Column O): You only need to complete this field if the employee is flexibly furloughed. Enter the amount of pay they received for the hours they worked during the pay period

- **Furlough Hours in Claim Period** (Column R): If the employee is flexibly furloughed, and:
  - your work period is not the 1<sup>st</sup> – last day of the month, and
  - those work periods do not fall wholly within the calendar month that the claim is for

You will need to manually calculate how many hours furloughed do fall within the claim period and enter that value here. See the Examples section further in this guidance for help with the calculation

- **Pay for Furlough Hours in Claim Period (£)** (Column S): If your work period is not 1<sup>st</sup> – last day of the month, and does not fall within the claim period then you will need to manually calculate what the Furlough Pay was for the work days that do fall within the claim period, and enter that value here. See the Examples section further in this guidance for help with the calculation
- **Part Time Furlough Hours in Claim Period** (Column T): You only need to complete this field if the employee is flexibly furloughed. If the Claim Period is not the same as the Work Period, you will need to calculate how many hours were within the Claim Period. See the Examples section further in this guidance for help with the calculation
- **Pay for Part Time Furlough Hours in Claim Period (£)** (Column U): You only need to complete this field if the employee is flexibly furloughed. If the Claim Period is not the same as the Work Period, you will need to calculate what the furlough pay was for the Claim Period. See the Examples section further in this guidance for help with the calculation

Once you have completed the required fields in the **Import** tab, click onto the **Detail** tab

## Detail Tab

This tab is where the spreadsheet performs the reclaim calculation.

Check that the Claim Start and End dates are correct (if not you can change them) and click the **Get Data** button, this will filter the information from the Import tab into this table.

In the values table, any column header that is highlighted in grey is the data filtered through from the Import tab.

Any column highlighted in blue is a field that is calculated automatically, based on data in the grey columns.

Any column highlighted in red is a calculated reclaim value that is used in the claim file for submission to HMRC.

Based on the data imported from GP Payroll and any changes you have made in the Import tab there should be no need to make any adjustments to blue or red column fields, but you should still check each field carefully to ensure the data is correct:

- **Days in Pay Period** (Column K): The system automatically calculated the number of days within the work periods included in the claim file
- **Employee Furloughed for Full Pay Period (Y/N)** (Column L): The system will check if the work/pay periods included in the claim fall wholly within the claim period. 'Y' will be set if they do, 'N' will be set if they do not.
- **Furlough Days in Pay Period** (Column M) The system calculates the number of days in the work period that are within the Claim Period
- **Total Furlough (up to Limit)** (Column T): If the Furlough you have paid in the period exceeds the maximum limit that can be paid, the system will cap the value automatically
- **Full Time Furlough Limit** (Column U): If the work period is within the claim period then this value will be the full furlough limit for the pay frequency. If your work period is not wholly within the claim period, and reclaim values are apportioned to the number of furlough days that are within the claim period, then the furlough limit is also apportioned
- **First Claimable Date in Pay Period** (Column W): The system will find and populate the first date in the Work Period that falls into the Claim Period
- **Last Claimable Date in Pay Period** (Column X): The system will find and populate the last date in the Work Period that falls into the Claim Period
- **Furlough Days in Claim Period** (Column Y): The total number of days in the Work Period that falls within the Claim Period
- **Furlough Claim** (column AD): This value is the total furlough that can be reclaimed for the employee. If the work period is not wholly within the claim period, this value should be the apportioned furlough for the working days that were within the claim period
- **Secondary Threshold** (Column AH): This is the current secondary NI threshold and is used in the calculation of Employers' NI reclaim
- **Apportioned Threshold** (Column AI): If the work period is within the claim period, this value will be same as the full secondary threshold. If your work period is not wholly within the claim period, and reclaim values are apportioned to the number of furlough days that are within the claim period, the secondary threshold is also apportioned.
- **Claimable Niable Pay** (Column AJ): The furlough pay value that the ER NI reclaim will be calculated on
- **Qualifying Earnings Lower Threshold** (Column AN): This is the threshold used in the calculation of Employer's Pension reclaim

- **Apportioned Threshold** (Column AO): If the work period is within the claim period then this value will be the same as the full Qualifying Earnings Lower Threshold. If your work period is not wholly within the claim period, and reclaim values are apportioned to the number of furlough days that are within the claim period then the Qualifying Earnings Lower Threshold is also apportioned.
- **Claimable Pension Pay** (Column AP): The furlough pay value that the ER Pension reclaim will be calculated on

Once these fields are complete and correct, the values in the red columns will be calculated: These are your reclaim values.

Click the **Generate Export File** button; this will populate the fields required for the upload to HMRC in the **Export** Tab.

## Export Tab

This screen is populated with the fields that make up the CSV claim file to upload to HMRC. You can either use this data to enter your claim on HMRC's portal by hand, or you can save it and upload it directly to HMRC.

## Manual Furlough Reclaim Calculation

### Furlough Payment Reclaim

Up to the end of June, the employer can recover all their furlough payment, i.e. 80% of employees' pay.

From July 1<sup>st</sup>, you should still enter 80% of employee wages as furlough payment, because that is what is due to the employee. The reclaim calculation will adjust the entered 80% to 70% (i.e.  $\text{Furlough Pay} / 80\% * 70\%$ ) e.g. if an employee normally gets £1000 per month and you are paying them £800 furlough pay, the reclaim value in July will be £700.

From August 1<sup>st</sup> (and the same in September) you should still enter 80% of employee wages as furlough payment because that is what is due to the employee. The reclaim calculation will adjust the entered 80% to 60% (i.e.  $\text{Furlough Pay} / 80\% * 60\%$ ) e.g. if an employee normally gets £1000 per month and you are paying them £800 furlough pay, the reclaim value in August (and if required in September) will be £600.

## Examples

### Full Month is a single pay period

#### Monthly Paid from 1 to end of month - June

Employee is normally paid £1250 per month so 80% furlough pay = 1000.00

1. User enters a claim period e.g. 1 June to 30 June
2. Employee furloughed for whole month
3. Furlough pay = 1000.00. Furlough reclaim = 1000.00

#### Monthly Paid from 1 to end of month - July

1. User enters a claim period e.g. 1 July to 31 July
2. Employee furloughed for whole month
3. Furlough pay = 1000.00.
4. Furlough reclaim =  $1000 / 80\% * 70\% = £875.00$

#### Monthly Paid from 1 to end of month - August

1. User enters a claim period e.g. 1 August to 31 August
2. Employee furloughed for whole month
3. Furlough pay = 1000.00. Furlough reclaim =  $1000 / 80\% * 60\% = £750.00$

#### Monthly Paid from 1 to end of month - September

1. User enters a claim period e.g. 1 September to 30 September
2. Employee furloughed for whole month
3. Furlough pay = 1000.00. Furlough reclaim =  $1000 / 80\% * 60\% = £750.00$

### Full Month is a single pay period (part-time hours)

These examples are the same as the previous example unlike last year when Employer Pension and Employer NI could be reclaimed. The reclaim is simply based on the amount of furlough payment.

## Full Month is a single pay period (part-month furlough)

### Monthly Paid from 1 to end of month - July

1. User enters a claim period e.g. 1 July to 31 July
2. Employee furloughed up to 23 July
3. Furlough pay = 1000.00. Furlough reclaim =  $1000/80\% * 70\% = £875.00$

## Full Month is a single pay period (part-month furlough, part-time hours)

### Monthly Paid from 1 to end of month - July

1. User enters a claim period e.g. 1 July to 31 July
2. Employee furloughed up to 23 July
3. Part-time pay = 30 Hours at £10 = £300.00
4. Furlough Pay = 66.45 Hours at £8 = £531.10 Furlough Reclaim =  $531.10/80\% * 70\% = 464.71$

## Examples – Monthly Pay crosses over two calendar months

### Monthly paid on 16<sup>th</sup> of previous month to 15 of current month

#### Claim 1 to 31 July

##### Month 4 payment 1 to 15 July

1. Employee furloughed for whole period. 16 June to 15 July (30 days)
2. Furlough pay = 1000.00 in pay period. Furlough reclaim =  $1000.00/30*15 = 500/80\%*70\% = 437.50$

##### Month 5 payment 16 to 31 July

1. Employee furloughed for whole period. 16 July to 15 August (31 days)
2. Furlough pay = 1000.00 in pay period. Furlough reclaim =  $1000.00/31*16 = 516.13/80\%*70\% = 451.61$

##### Total for July

Furlough Reclaim =  $437.50 + 451.61 = 889.11$

## Claim 1 to 31 August

### Month 5 payment 1 to 15 August

1. Employee furloughed for whole period. 16 July to 15 August (31 days)
2. Furlough pay = 1000.00 in pay period. Furlough reclaim =  $1000.00/31*15 = 483.87/80%*60% = 362.90$

### Month 6 payment 16 to 31 August

1. Employee furloughed for whole period. 16 August to 15 September (31 days)
2. Furlough pay = 1000.00 in pay period. Furlough reclaim =  $1000.00/31*16 = 516.13/80%*60% = 387.10$

### Total for August

Furlough Reclaim =  $362.90 + 387.10 = 750.00$

## Claim 1 to 30 September

### Month 6 payment 1 to 15 September

1. Employee furloughed for whole period. 16 August to 15 September (31 days)
2. Furlough pay = 1000.00 in pay period. Furlough reclaim =  $1000.00/31*15/80%*60% = 362.90$

### Month 7 payment 16 to 30 September

1. Employee furloughed to end of September. 15 September to 30 September (15 days)
2. Furlough pay = 500 in pay period. Furlough reclaim =  $500/15*15/80%*60% = 375.00$

Note: Furlough ends on 30 September so all furlough payment of 500 is for September

### Total for September

Furlough Reclaim =  $362.90 + 375.00 = 737.90$

## 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
- For flexibly furloughed employees only
  - The number of part time hours paid
  - The number of furlough hours paid
  - the normal number of hours the employee is expected to work

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 numbers

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

## Contact Sales (including stationery sales)

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

## Contact Support

Your Product	Phone	E-mail
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