

## The Coronavirus Job Retention Scheme – How it will work

Correct as at 30 March 2020

| Identify Employees                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Plan for Furlough                                                                                                                                                                                                                                                                                                                                                                                | Claim under Scheme                                                                                                                                                                                                                                                                                                                                                                                                             | Run Payroll as Normal                                                                                                                                                                                                                                        | Receive payment                                                                                                                                                                                                                                                                           |
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| <p>Furloughed employees must have been on payroll at 28 February. Directors can be included.</p> <p>Employers should discuss the option of being furloughed with their staff and agree changes to the employment contract.</p> <p>Issue letters to confirm.</p> <p>When making decisions in relation to the process, including deciding who to offer furlough to, equality and discrimination laws will apply in the usual way.</p>  | <p>Employees cannot carry out any work while on furlough.</p> <p>Only directors' legal duties and training for all employees are allowed.</p> <p>Advise customers, suppliers and other contacts that closed for business.</p> <p>Consider alternative arrangements for admin work that needs to continue.</p>  | <p>Information for each furloughed employee is to be entered onto new HMRC portal – not opened yet.</p> <p>Amount claimed is equal to 80% of gross salary (up to maximum of £2,500 per month) PLUS Employer's NI PLUS Employer's minimum auto-enrolment pension contribution.</p> <p>Special calculations for employees on varied pay.</p>  | <p>Payroll continues as normal.</p> <p>PAYE, NI and pension deductions are made as usual.</p> <p>You have the option to pay employees just the 80% or top up to 100%</p>  | <p>Once HMRC have received your claim and you are eligible for the grant, they will pay it via BACS payment to a UK bank account.</p> <p>The claims cover the period 1 March 2020 to 31 May 2020.</p>  |
| How can Goddard Solutions help?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                           |
| We can share our employee furlough letter template                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | We can provide extra book-keeping/admin support during the furlough period                                                                                                                                                                                                                                                                                                                       | We can process the claim for you by collecting information from you by way of standard form and inputting into the portal                                                                                                                                                                                                                                                                                                      | We will continue to run this service for you, and give advice on pay amounts for variable wage staff                                                                                                                                                         |                                                                                                                                                                                                                                                                                           |
| <a href="#">LINK to HMRC guidance on Coronavirus Job Retention Scheme</a>                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                           |