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## Coronavirus Job Retention Scheme

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Under the Coronavirus Job Retention Scheme all UK employers will be able to access support to continue paying part of their employees' salary for those employees that would otherwise have been laid off during this crisis.

All UK businesses are eligible. HMRC will reimburse 80% of furloughed workers wage costs, up to a cap of £2,500 per month per employee.

### How to access the scheme

#### **Step 1 - Gather Payroll details for calculation and claim**

To make a claim yourself, you must gather the following information before you can proceed:

1. Access to your payroll records (possibly as far back as February 2019)
2. The number of employees being furloughed
3. The dates employees have been furloughed to and from
4. Details of employees – the name and National Insurance Number of each furloughed employee
5. Your employer PAYE scheme reference number
6. Your Corporation Tax Unique Taxpayer Reference, Self-Assessment Unique Taxpayer Reference or Company Registration Number as appropriate for your entity
7. Your UK bank account details
8. Your organisation's registered name
9. Your organisation's address You should make sure you have this information ready before you access the system to make a claim.

#### **Step 2 – Calculating each employee's claim**

1. Fixed Salary workers – You can use HMRC's online calculator.
2. Variable Salary workers – This is yet to be released on the HMRC site so you will need to make these manually following HMRC's guidance

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The calculator and guidance for working out your employee's wages to claim is available here - <https://www.gov.uk/guidance/work-out-80-of-your-employees-wages-to-claim-through-the-coronavirus-job-retention-scheme#calc>

### **Step 3 – Ensure you are Register for online PAYE**

Please see the attached document for a walk-through process – ‘Set up for PAYE online’

### **Step 4 - Make a claim using Job Retention Scheme online claim service**

1. You will be taken through a series of steps in the online service.
2. You will need to confirm that you have furloughed your employees, then you will need to input the information about your organisation which you prepared in step 1.
3. After this, you will need to confirm the amount of the claim – split into the total amount to be paid to furloughed employees and the total pension and national insurance contributions, that you will have prepared at step 2.
4. Before you submit the application, you will also need to confirm your employees' details, enter your UK bank details and your address.
5. Once you have submitted the claim, you will see a confirmation screen where a claim reference number will be provided. Print the confirmation screen or note down the claim reference number provided – you will not receive an email confirmation.

### **Step 5 – What is next**

1. HMRC will verify your claim and you will receive the funds in six working days.
2. This process will need to be completed for each month you have furloughed employees.