



COVID-19, Furloughed Employee & Job Retention Scheme Payroll Processing Changes and Important Dates, inc. Furlough extension

May 2021

This document gives guidance on making furlough payments to employees and advises of the future changes to the Job Retention Scheme.

Getting Help

If you need help with your payroll software, you can contact us as follows:

Online at support.keytime.co.uk

Email us at support@keytime.co.uk

Call us on 0344 815 5560

Coronavirus Job Retention Scheme (CJRS)

This document aims to give you guidance on processing Furlough payments in Keytime, 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](#).

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
Government contribution: wages for hours not worked	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
Employer contribution: employer National Insurance contributions and pension contributions	Yes	Yes	Yes	Yes	Yes
Employer contribution wages for hours not worked	No	No	10% up to £312.50	20% up to £625	20% up to £625
For hours not worked employee receives	80% up to £2,500 per month	80% up to £2,500 per month	80% up to £2,500 per month	80% up to £2,500 per month	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.

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What the software will and will not do

Will do

You must continue to pay furloughed staff 80% of their pay, using the furlough payments previously identified in the **Company Pay Elements** screen. 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 calculate the reclaim value for you when you create the CSV output file.

All claim periods must fall within a calendar month and so you will not be able to enter a claim date range that spans across multiple calendar months e.g. you cannot claim for 16th June to 15th July. You can claim for 16th to 30th June then make a separate claim in July.

If you **are not** flexibly furloughing any employees and you have employees that remain furloughed, the software will be able to calculate the reclaim values when you create the CSV output file.

You must enter a Furlough From Date for any flexibly furloughed employees as they are still considered furloughed.

Will not do

If you **are** flexibly furloughing employees, the software will not be able to calculate the reclaim values accurately and so you will not be able to create the standard CSV output file. You will need to use the spreadsheet we have provided with the update.

You will not be able to create the CSV output file if the work period for the pay period i.e. the period of time you pay your employees for, spans calendar months. For example, if your monthly payroll for July covers 6th July – 5th August, as the claim period must be for the calendar month i.e. 1st – 31st July, you would need to split the values from June's payroll (1st – 5th July) and from July's payroll (6th – 31st July) which the software is unable to do. You will need to use the spreadsheet we have provided with the update.

What to do in Keytime

Step 1 - Enter Your Furlough Dates

The screenshot shows the 'Company Details | Employee Defaults' window. The 'Employee Defaults' tab is selected. The 'Employee Default' section contains the following fields and options:

- Tick SMP by default:
- Tick SSP by default:
- Furlough From Date: 10/04/2020
- Furlough To Date: 30/04/2020
- Apply to all Employees:

The 'Working Days' section shows a grid of days from Sun to Sat, each with a checkbox.

The 'HMRC BACS payment details' section includes fields for Bank Account Name, Debit Account No, Bank Sort Code, and Bank Account Number.

The 'BACS User Details' section includes a field for BACS Service User Number.

In the **Company Details | Employee Defaults** screen, enter your company furlough from and to dates in the **Furlough From Date** and **Furlough To Date** fields i.e. the date range that you furloughed your employees. If you don't know the **Furlough To Date**, this can be left blank.

Click **Apply to all Employees** to assign the furlough dates to all your employees.

In the **Employee Information | Personal Details | Employee Details** screen, you can remove or amend the furlough dates for any of your employees who are not furloughed or have different dates.

The screenshot shows the 'Employee Information | Personal Details | Employee Details' window. The 'Personal Details' tab is selected. The 'Personal Details' section includes the following fields:

- Surname: [Text Box]
- Title: Mr
- Forename(s): [Text Box]
- Gender: Male
- Date of Birth: 01/01/1980
- Marital Status: Single
- Address: [Text Box]
- Telephone: [Text Box]
- Post code: [Text Box]

The 'Payroll Details' section includes the following fields:

- Employee ID: 1
- Starting Date: 01/01/2010
- Leaving Date: [Date Picker]
- Leaving Code: None
- Department: No Departments
- Director/Date of appointment: [Date Picker]
- Date Ceased: [Date Picker]
- Payment Period: Weekly
- Payment Method: Cash
- Furlough From Date: [Date Picker]
- Furlough To Date: [Date Picker]

At the bottom, there are radio buttons for 'Payments to this employee are made':

- Every pay period
- One off only
- On an irregular basis

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Step 2 – Make Furlough Payments

The next step is to calculate pay for the periods where your employees are furloughed. The recommended way is to create a separate pay element for the 80% Furlough Payment. If you want the employee to be paid at their normal rate, we also recommend you create another pay element for the remaining 20% of their pay.

If you have already calculated payroll for furloughed employees and didn't create separate pay elements, don't worry as you will still be able to create the file to upload to HMRC or the new spreadsheet we have provided – you will just need to add some more information manually.

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 do this:

1. From the **Company** menu, Select **Pay Elements – Elements**
2. Click **Add**

The screenshot shows a software window titled "Company Pay Elements" with three tabs: "Select Pay Element", "Enter Details", and "Enter Details Cont...". The "Enter Details" tab is active. It is divided into two main sections: "Pay Element Type" and "Pay Element Details".

Pay Element Type:

- Type: Payment Amount (dropdown)
- Description: Furlough Payment (text box)
- Quantity: 0 (text box)
- Special: None (dropdown)
- Code: FURL (text box)
- Unit Identifier: £ (text box)
- Rate/Amount: 0 (text box)

Pay Element Details:

- Tax:
- National Insurance:
- Pension:
- AE Qualifying:
- Global:
- Addition:
- Subtraction:
- Benefit via Payroll:
- Furlough:
- Furlough Top Up:

3. Set **Type** to **Payment Amount**
4. In the **Code** and **Description** fields, enter what you wish to display on the employee's payslips
5. Set the **Unit Identifier** as **£**
6. Under the **Pay Elements Details** section, ensure **Tax**, **National Insurance** and **Pension** are ticked
7. Tick the **Furlough** indicator
8. Then **Save**

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If you intend to pay employees their normal salary whilst furloughed, you should set up another pay element as above but tick **Furlough Top Up** rather than **Furlough**. Again, give it a name that is easily recognisable, e.g. Furlough Top Up.

Once saved you will be able to use the new furlough payment to pay your employees 80% of their usual pay, or the furlough 'top up' payment to process the additional 20%. You must calculate the values to pay yourself as the system cannot do it for you.

Hourly Paid employees

For hourly paid employees, we recommend you create a new pay rate with a name that is easily identifiable e.g. Furlough Payment or Furlough Payment 80%.

To do this:

1. Go to the **Company menu – Pay Elements – Elements**
2. Click **Add**

The screenshot shows a software window titled "Company Pay Elements" with three tabs: "Select Pay Element", "Enter Details", and "Enter Details Cont...". The "Enter Details" tab is active. The window is divided into two main sections: "Pay Element Type" and "Pay Element Details".

Pay Element Type:

- Type: Payment Rate (dropdown)
- Description: Furlough Hourly Rate (text box)
- Quantity: 0 (text box)
- Special: None (dropdown)
- Code: FURH (text box)
- Unit Identifier: Hours (text box)
- Rate/Amount: 0 (text box)

Pay Element Details:

- Tax:
- National Insurance:
- Pension:
- AE Qualifying:
- Global:
- Addition:
- Subtraction:
- Benefit via Payroll:
- Furlough:
- Furlough Top Up:

3. Set **Type** to **Payment Rate** and enter the **Code** and **Description** that you wish to display on the employee's payslips
4. Make sure that **Unit Identifier** is set to **Hours**
5. Under the **Pay Elements Details** section, ensure **Tax**, **National Insurance** and **Pension** are ticked
6. Tick the **Furlough** indicator
7. Then **Save**

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If you intend to pay the employee their normal pay whilst furloughed, you should set up another pay element as above but tick **Furlough Top Up** rather than **Furlough**. Again, give it a name that is easily recognisable, e.g. Furlough Top Up.

Once saved you will be able to use the new furlough rate to pay your employees 80% of their usual pay, or the furlough 'top up' rate to process the additional 20%. You must calculate the rates to pay yourself as the system cannot do it for you.

Note: If you are flexibly furloughing employees, even if you normally pay salary, you must pay your employees using hourly rates for their part-time hours (the hours they have worked) and their furlough hours.

Step 3 – Enter required fields for the claim output file

If your employees meet the requirements to be included on the claim output file e.g. your employees are not flexibly furloughing, you can still create the output file. In order to submit your claim, HMRC require information to identify where the claim is coming from. It is most likely that you will have already entered these details, but it is worth checking before starting to create the claim file:

In **Company Details**, ensure the following fields are completed

- Company Name
- Company Contact Information
 - Forename and Surname
 - Address
 - Telephone Number
- Tax District No. and PAYE Scheme Reference
- One of the following fields:
 - Company Tax Reference or Self-Assessment UTR
 - Company Registration Number

You should also ensure that Company bank details are entered as this is where the reclaim payment will be sent.

Step 4 – Job Retention Scheme Settings screen

Create CSV Output File

Once you have calculated pay and have entered the required fields, you can create the CSV output file, which can be uploaded directly to the Job Retention Scheme portal, where applicable.

Hours columns are available for employees being flexibly furloughed. In Keytime Payroll, you will need to use the spreadsheet provided with the update for these employees.

	A	B	C	D	E	F	G	H	I	J
1	Employee Name	National Insurance Number	Payroll Reference Number	Furlough Start Date	Furlough End Date	Employee Claim Amount	Normal Hours	Actual Hours	Furloughed Hours	Statutory Leave Returner?
2	Forename1Surname1	AB123456C		16/04/2020	16/04/2020	£	37	10	27	
3	Forename2Surname2	AB123456C		16/04/2020	16/04/2020	£				
4	Forename3Surname3	AB123456C		16/04/2020	16/04/2020	£				
5	Forename4Surname4	AB123456C		16/04/2020	16/04/2020	£				
6	Forename5Surname5	AB123456C		16/04/2020	16/04/2020	£				
7	Forename6Surname6	AB123456C		16/04/2020	16/04/2020	£				
8	Forename7Surname7	AB123456C		16/04/2020	16/04/2020	£				
9	Forename8Surname8	AB123456C		16/04/2020	16/04/2020	£				
10	Forename9Surname9	AB123456C		16/04/2020	16/04/2020	£				
11	Forename10Surname10	AB123456C		16/04/2020	16/04/2020	£				
12	Forename11Surname11	AB123456C		16/04/2020	16/04/2020	£				
13	Forename12Surname12	AB123456C		16/04/2020	16/04/2020	£				
14	Forename13Surname13	AB123456C		16/04/2020	16/04/2020	£				
15	Forename14Surname14	AB123456C		16/04/2020	16/04/2020	£				

From the **Company Details** screen, click the **Furlough** button:

In the screen displayed, select the **Claim Date Range** that you are making the furlough claim for. If you have weekly and monthly paid employees, they must all be included in a single claim.

Take care when entering the **Claim Date Range**. You can only make a single claim for the same claim period and the dates must fall within the same calendar month. Your claim period cannot cross calendar months e.g. 27th July to 2nd August.

Ensure that the employees who received a furlough payment in the selected **Claim Date Range**, but are **not** flexibly furloughed, are selected by ticking/un-ticking the **Include** option. Employees who received a payment where the **Furlough** indicator was ticked will already be selected.

Select all employees that received furlough pay in the period selected, even if you didn't pay furlough as a specific pay element (for example, you might have included the furlough payment as part of the normal salary value).

This screen is where the Furlough Reclaim calculations are made. In this screen you can view and edit the values used in the Furlough Reclaim calculation and the software will automatically calculate the reclaim amounts.

Select **Create CSV File**

Note: We do not recommend using the CSV file for flexibly furloughed employees. However, if you choose to do so you will need to make manual amendments to the contents of the file before uploading it to the HMRC portal – including adding their normal hours, actual hours worked and the hours the employees were flexibly furloughed for.

Create Export File

If you flexibly furlough employees, i.e. they have returned to work part time and are furloughed for the remaining hours they would have normally worked, or your pay periods cross calendar months we have provided a spreadsheet to help you with the calculation.

From the **Company Details** screen, click the **Furlough** button

In the screen displayed, select the **Claim Date Range** that you are making the furlough claim for. You cannot process multiple claims for the same date range – if your employees are paid by different pay frequencies e.g. weekly, monthly, you must include all applicable pay periods in a single claim.

Take care when entering the **Claim Date Range**. You can only make a single claim for the same claim period and the dates must fall within the same calendar month. You cannot claim across calendar months e.g. 27th July to 2nd August.

Include	Emp No	Employee Name	Pay Freq	Period	Tax Year	Furlough Pay	Furlough Reclaim	Furlough Topup	ER NI	ER Pension
						Totals	0.00	0.00	0.00	0.00

Ensure that the employees who received a furlough payment in the selected **Claim Date Range**, but **are** flexibly furloughed, are selected by ticking the **Include** option.

Select **Create Export File**

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Once the export is complete, follow these steps:

- Browse to the location where you have saved the file
- Open the exported file
- Highlight and copy the contents displayed in the file
- Browse to the location of the spreadsheet that was provided with the update. By default, this should be the program installation folder
- Open the spreadsheet and paste the information into the **Import** tab. To ensure that the information is pasted into the correct fields, click into the first field listed below the headings - when the spreadsheet is empty, this will be field A3, then paste the data. You will now see the data that you have exported from the software

It is important to note that not all the required information is available to be exported. You will need to enter some required details manually.

If your pay period crosses calendar months e.g. you pay your employees from 6th July to the 5th August, you will need to manually split these periods in the spreadsheet. So, for this example, you would need to enter the information for 6th – 31st July and then separately for 1st to 5th August. For further assistance with this calculation, please see the **Examples** section in this guide.

The following fields will require manual input, where applicable:

- **Pay Period Start Date** (column I) – this is the start date of the work period
- **Pay Period End Date** (column J) – this is the end date of the work period
- **Part Time Furlough Hours in Pay Period (Hrs)** (column N) – this is the number of hours worked by any flexibly furloughed employee in the pay period
- **Pay for Part Time Furlough Hours in Pay Period (£)** (column O) – this is the value of the hours worked by any flexibly furloughed employee in the pay period
- **Furlough Hours in Claim Period** (column R) – this is the number of furlough hours paid to any furloughed employee for each period included in the claim period
- **Pay for Furlough Hours in Claim Period (£)** (column S) – this is the value of the furlough hours paid to any furloughed employee for each period included in the claim period
- **Part Time Furlough Hours in Claim Period** (column T) – this is the number of furlough hours paid to any flexibly furloughed employee for each period included in the claim period

- **Pay for Part Time Furlough Hours in Claim Period (£)** (column U) – this is the value of the furlough hours paid to any flexibly furloughed employee for each period included in the claim period

Note: There may be other fields where you need to enter the information manually or make amendments to the exported information. It is important, and is your responsibility, that you check the information included in the spreadsheet thoroughly to ensure that the furlough reclaim calculation is correct.

When you are happy with the information included for your furloughed employees on the **Import** tab, select the **Detail** tab and click the **Get Data** button. The information is imported into the Furlough Calculator and the Furlough Reclaim calculation will be performed for you, where possible.

We have included some examples of the Furlough Calculations process towards the end of this guide.

Click on the **Generate Export File** button to export the data into the **Export** tab of the spreadsheet. This tab is in the same format as the CSV output file. You can then save this as a separate file and upload to the Job Retention Scheme portal.

step 5 – Print the Furlough Reclaim Report

Once you have checked the values in the **Job Retention Scheme Settings** screen, click the **Print Report** button for a copy of the **Furlough Reclaim Report** for your records. This report contains all the values from the **Job Retention Scheme Settings** screen.

It is important that you print this report, even though it is only for your records and not submitted to HMRC, as the values in the **Job Retention Scheme Settings** screen are not saved within the software. The report can also be used as an aide to assist you if you are not uploading a file to HMRC for the Furlough Reclaim, or creating the spreadsheet we have provided, and are inputting the values manually on the Job Retention Scheme portal.

Please note: to report employees who are flexibly furloughing to HMRC, you are required to know their normal hours worked, the actual hours worked and the furloughed hours. This report does **not** include this information.

How Furlough Reclaim is calculated

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

From July 1st, 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 1st (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 = $1000 / 80\% * 60\% = £750.00$

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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 periods in two calendar months

Monthly paid on 16th of previous month to 15th 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 = $1000.00 / 30 * 15 = 500 / 80\% * 70\% = 437.50$

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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).

Furlough Pay Calculation

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.

Making the Furlough 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. 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>