

# NIVO ASSIST

## COVID-19 BRIEFING DOCUMENT – No.1

### CORONAVIRUS – JOB RETENTION SCHEME – UPDATED 21<sup>ST</sup> MAY 20

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Claim for 80% of your employee’s wages plus any employer National Insurance and pension contributions, if you have put them on furlough because of coronavirus (COVID-19).

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From:

[HM Revenue & Customs](#)

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If you’re an employee you can’t claim for yourself, instead you should [check if your employer can use the Coronavirus Job Retention Scheme](#).

Use this online service to claim for your employees’ wages using the Coronavirus Job Retention Scheme.

To use the scheme, the steps you’ll need to take are:

1. [Check if you can claim.](#)
2. [Check which employees you can put on furlough](#)
3. [Calculate 80% of your employees’ wages.](#)
4. Claim for your employees’ wages.
5. [Report a payment in PAYE Real Time Information.](#)

## WHAT YOU'LL NEED

To make a claim, you will need:

- to be registered for [PAYE online](#)
- your UK bank account number and sort code (only provide bank account details where a BACS payment can be accepted)
- the billing address on your bank account (this is the address on your bank statements)
- your employer PAYE scheme reference number
- the number of employees being furloughed
- each employee's National Insurance number (you will need to [search for their number](#) if you do not have it or [contact HMRC](#) if your employee does not have a number)
- each employee's payroll or employee number (optional)
- the start date and end date of the claim
- the full amounts that you're claiming for including:
  - employee wages
  - employer National Insurance contributions
  - employer minimum pension contributions
- your phone number
- contact name

You also need to provide either:

- your name (or the employer's name if you're an agent)
- your Corporation Tax unique taxpayer reference
- your Self Assessment unique taxpayer reference
- your company registration number

## **Using an agent to do PAYE online**

If you use an agent who is authorised to do PAYE online for you, they will be able to claim on your behalf.

If you would like to use an agent, but do not have one authorised to do PAYE online for you, you can do that by accessing your [HMRC online services](#) and selecting 'Manage Account'.

You must be enrolled in PAYE online for employers to do this and will need to ask your agent for their agent ID. Your agent can get this from their HMRC online service for agents by selecting 'authorise client.'

You can also use this service to remove authorisation from your agent if you do not want it to continue after they have submitted your claim(s).

If an agent makes a claim on your behalf you will need to tell them which bank account you would like the grant to be paid into. You must only provide bank details where a BACS payment can be accepted.

## **If you're putting 100 or more employees on furlough**

If you're claiming for 100 or more furloughed employees, you'll need to upload a file containing the following for each employee:

- full name
- National Insurance number
- payroll number (optional)
- furlough start date
- furlough end date (if known)
- full amount claimed

You'll need ensure that you:

- provide only the employee information requested here - if you provide more or less information than required, you may risk delaying your payment and/or be asked to provide the information again
- submit one line per employee for the whole period
- do not break up the calculation into multiple periods within the claim
- do not split data by contract type
- upload your file as an .xls, .xlsx, .csv or .ods

## HOW TO CLAIM

You'll need the Government Gateway user ID and password you got when you registered for PAYE online.

If you do not finish your claim in one session, you can save a draft. You must complete your claim within 7 days of starting it.

Online services may be slow during busy times. Check if there are any [problems with this service](#).

[Claim now](#)

## AFTER YOU'VE CLAIMED

Once you've claimed, you'll get a claim reference number. HMRC will then check that your claim is correct and pay the claim amount by BACs into your bank account within 6 working days.

You must:

- keep a copy of all records for 6 years, including:
  - the amount claimed and claim period for each employee
  - the claim reference number for your records
  - your calculations in case HMRC need more information about your claim

- tell your employees that you have made a claim and that they do not need to take any more action
- pay your employee their wages, if you have not already

You must pay the full amount you are claiming to your employee, even if your company is in administration. If you're not able to do that, you'll need to repay the money back to HMRC. The same applies in relation to employer NICs and pension contributions you claim regarding your employee. The full amount you claim in respect of these must be paid or you will need to repay the money back to HMRC.

Employers cannot enter into any transaction with the worker which reduces the wages below this amount. This includes any administration charge, fees or other costs in connection with the employment. Where an employee had authorised their employer to make deductions from their salary, these deductions can continue while the employee is furloughed provided that these deductions are not administration charges, fees or other costs in connection with the employment.

### **When the government ends the scheme**

When the government ends the scheme, you must make a decision, depending on your circumstances, as to whether employees can return to their duties. If not, it may be necessary to consider termination of employment (redundancy).

### **Tax Treatment of the Coronavirus Job Retention Grant**

Payments received by a business under the scheme are made to offset these deductible revenue costs. They must therefore be included as income in the business's calculation of its taxable profits for Income Tax and Corporation Tax purposes, in accordance with normal principles.

Businesses can deduct employment costs as normal when calculating taxable profits for Income Tax and Corporation Tax purposes.

Individuals with employees that are not employed as part of a business (such as nannies or other domestic staff) are not taxable on grants received under the scheme. Domestic staff are subject to Income Tax and NICs on their wages as normal.

## **How to report grant payments in Real Time Information**

Find out [how to report Coronavirus Job Retention Scheme grant payments on Real Time Information submissions](#).

## **1.2 CONTACTING HMRC**

We are receiving very high numbers of calls. Contacting HMRC unnecessarily puts our essential public services at risk during these challenging times.

Do not contact HMRC unless it has been more than 10 working days since you made the claim and you have not received it in that time.

### **1.2.1 Get help online**

Use [HMRC's digital assistant](#) to find more information about the coronavirus support schemes.

You can also [contact HMRC](#) about the Coronavirus Job Retention Scheme, if you cannot get the help you need online.

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Last updated 21 May 2020 - [hide all updates](#)

#### **1. 21 May 2020**

Page updated to explain that employers will be asked to give the amounts separately for the NICs, pension and wages they are claiming for. Information added that employee authorised salary deductions can be made from grant payments.

#### **2. 14 May 2020**

Added in that records must be kept for at least 6 years. Clarification around where employers can search for employee's National Insurance Numbers. Added wording to the 'After you've claimed' section which was removed from the 'Work out 80% of your employees' wages to claim through the Coronavirus Job Retention Scheme'.

3. 7 May 2020

The service has now been updated and you can save a claim and finish it later.

4. 30 April 2020

Page updated with information on what to do if one or more of your employees does not have a National Insurance number.

5. 27 April 2020

Page updated with information about how to claim for 100 or more furloughed employees and the type of bank account details you must use.

6. 23 April 2020

'Using an agent to do PAYE online' section has been updated.

7. 20 April 2020

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