

CLAIMING FOR FURLOUGH

Blue Peak Commentary

The Government portal is now open for you to claim back payments on employees who you have furloughed. You can backdate to March 1st and therefore claim for March and April salaries, NIC contributions and minimum pension payments. Assuming your inputs are correct, payments are expected within a week.

The HMRC link for making a claim is

www.gov.uk/guidance/claim-for-wages-through-the-coronavirus-job-retention-scheme

To make the claim please have to hand:

1. UK bank account number and sort code where you would like the Company's payment to be made
2. Your employer PAYE scheme reference number (You will most easily find this on a payslip)
3. The number of employees being furloughed
4. Each employee's National Insurance number (You will most easily find this on their payslips)
5. Each employee's payroll or employee number (This is optional and you may not use these references)
6. The start date and end date of the claim (This is the date the employee stopped working and became furloughed. If you would like to claim for April's salary then you can use the end date of 30 April 2020)
7. The full amount you're claiming for, including employer National Insurance Contributions and employer minimum pension contributions. (There is a useful calculator on the HMRC website. In some cases this won't apply - for example, for Directors. If you have any questions please contact us)
8. Your contact details
9. Your Corporation Tax Unique Taxpayer Reference (The easiest place to find this is on your government gateway portal, however can also be found on HMRC correspondence regarding Corporation Tax, or on a prior year Corporation Tax return)
10. If you are a sole trader, your Self Assessment Unique Taxpayer Reference (The easiest place to find this is on your personal tax government gateway portal, however can also be found on HMRC correspondence regarding self-assessment, or on a prior year tax return)
11. Your Company registration number (You will be able to easily locate this in Companies House by looking up your Company name)

IMPORTANT

- **Please be aware that if, as a small company, you have already submitted a claim for Employment Allowance then you cannot claim it again via the Furlough Scheme**
- **If you try and claim it twice your claim will be rejected and your furlough payments will be delayed**
- **Once you have submitted your claim it cannot be amended so make sure you carefully check the information you have included prior to submission**
- **You will need to be registered online for PAYE in order to make a claim**

Contact the Blue Peak Team on 0118 321 9151 or email us at enquiries@blue-peak.co.uk

CLAIMING FOR FURLOUGH - STEP BY STEP

BETA This is a new service - your [feedback](#) will help us to improve it.

[Back](#)

Employer PAYE reference: [REDACTED]
You must read the following before making a claim

The Coronavirus Job Retention Scheme reimburses employers for costs of employing furloughed employees arising from the health, social and economic emergency resulting from coronavirus.

HMRC will check your claim and may refuse or recover payment if your claim:

- is not made in accordance with HMRC's published guidance
- contains or is based on inaccurate information
- is paid in error
- is fraudulent or abusive or not made for the purpose described above.

Accept and continue

BETA This is a new service - your [feedback](#) will help us to improve it.

[Back](#)

Employer PAYE reference: [REDACTED]
Will the full amount from this claim be paid to the furloughed employees?

Employees should be paid in line with the employer's payroll.

Employers must not charge any fees from the money they receive from HMRC. The employer can choose to pay the employee the remaining 20% of their wages, but they do not have to.

Yes No

Continue

BETA This is a new service - your [feedback](#) will help us to improve it.

[Back](#)

Employer PAYE reference: [REDACTED]
Has the employer 'furloughed' any employees because of the Coronavirus (COVID-19) outbreak?

'Furlough' refers to employees who have been asked to stop working for at least 3 weeks, but who are still being kept on their employer's payroll. This can include employees who have been made redundant between 28 February 2020 and 19 March 2020, but have now been rehired and furloughed by the employer.

To be eligible, the furloughed employee can not do any work for or on behalf of the employer whilst they are on a leave of absence. This includes providing services or generating revenue.

Yes No

Continue

BETA This is a new service - your [feedback](#) will help us to improve it.

[Back](#)

Employer PAYE reference: [REDACTED]
Does the employer submit a Company Tax Return?

Yes No

Continue

[Get help with this page](#)



CLAIMING FOR FURLOUGH - STEP BY STEP

GOV.UK Coronavirus Job Retention Scheme
Sign out

5 **BETA** This is a new service - your [feedback](#) will help us to improve it.

[Back](#)

Employer PAYE reference: [REDACTED]
**Enter the employer's
Corporation Tax Unique
Taxpayer Reference**

This is 10 numbers, for example 1234567890. It will be on tax returns and other letters about Corporation Tax. It may be called 'reference', 'UTR' or 'official use'. You can [find a lost UTR number](#).

1234567890

Continue

[Get help with this page](#)

GOV.UK Coronavirus Job Retention Scheme
Sign out

6 **BETA** This is a new service - your [feedback](#) will help us to improve it.

[Back](#)

Employer PAYE reference: [REDACTED]
**What is the name of the
employer?**

This refers to the organisation, charity, limited company, or individual employing the furloughed employees.

ABC Company Limited

Continue

[Get help with this page](#)

GOV.UK Coronavirus Job Retention Scheme
Sign out

7 **BETA** This is a new service - your [feedback](#) will help us to improve it.

[Back](#)

Employer PAYE reference: [REDACTED]
**In this section you will need
to tell us about the claim
period**

This refers to a period in which the employer has made or will make one or more payments to the furloughed employees.

If the employees have been furloughed for a minimum of 3 weeks, the employer can claim for 80% of their wages, up to a cap of £2,500 per employee plus the cost of employer National Insurance contributions and pension contributions (up to the level of the minimum automatic enrolment employer pension contribution).

You must tell us about all employees who are furloughed in the claim period. This should include furloughed employees who are paid weekly, every two weeks, or monthly. You will not be able to make another claim for the same claim period.

Continue

GOV.UK Coronavirus Job Retention Scheme
Sign out

8 **BETA** This is a new service - your [feedback](#) will help us to improve it.

[Back](#)

Employer PAYE reference: [REDACTED]
Tell us about the claim period

Start date

For example 1 3 2020

Day Month Year

1 3 2020

End date

For example 31 3 2020

Day Month Year

31 3 2020

Continue

[Get help with this page](#)



CLAIMING FOR FURLOUGH - STEP BY STEP

9

GOV.UK Coronavirus Job Retention Scheme
Sign out

BETA This is a new service - your [feedback](#) will help us to improve it.

[← Back](#)

Employer PAYE reference: [REDACTED]

Confirm the claim period

! If you need to change this answer before submitting this claim, you will need to restart and all your answers will be deleted

Claim period: **1 March 2020 to 31 March 2020**

[Change the claim period](#)

Continue

[Get help with this page](#)

10

GOV.UK Coronavirus Job Retention Scheme
Sign out

BETA This is a new service - your [feedback](#) will help us to improve it.

[← Back](#)

Employer PAYE reference: [REDACTED]

How many employees have been furloughed in the period you are claiming for?

You must tell us about all employees on a leave of absence in the period you are claiming for.

Continue

11

GOV.UK Coronavirus Job Retention Scheme
Sign out

BETA This is a new service - your [feedback](#) will help us to improve it.

[← Back](#)

Employer PAYE reference: [REDACTED]

Confirm the number of furloughed employees

! If you need to change this answer before submitting this claim, you will need to restart and all your answers will be deleted

Number of furloughed employees: **2**

[Change the number of furloughed employees](#)

Confirm

[Get help with this page](#)

12

GOV.UK Coronavirus Job Retention Scheme
Sign out

BETA This is a new service - your [feedback](#) will help us to improve it.

[← Back](#)

Employer PAYE reference: [REDACTED]

Enter the total claim amounts

HMRC will compare these amounts with the information we have.

Gross furlough amount
80% of the furloughed employees' wages up to a monthly cap of £2,500 per employee. This does not include the employer National Insurance contributions or pension contributions

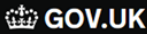
Employer National Insurance contributions
Paid on 80% of the furloughed employees' wages in the claim period

Employer minimum pension contributions
Paid on 80% of the furloughed employees' wages in the claim period

Continue

CLAIMING FOR FURLOUGH - STEP BY STEP

13

 **GOV.UK** Coronavirus Job Retention Scheme
Sign out

BETA This is a new service - your [feedback](#) will help us to improve it.

[← Back](#)

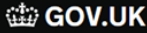
Employer PAYE reference: [REDACTED]
Check the total claim amounts

Claim total: £2,376

Gross furlough amount	£2,000	Change
Employer National Insurance contributions	£256	Change
Employer minimum pension contributions	£120	Change

[Continue](#)

15

 **GOV.UK** Coronavirus Job Retention Scheme
Sign out

BETA This is a new service - your [feedback](#) will help us to improve it.

[← Back](#)

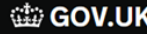
Employer PAYE reference: [REDACTED]
2 Employees added

Joe Bloggs	Review
Josephine Bloggs	Review

[Continue](#)

[Get help with this page](#)

14

 **GOV.UK** Coronavirus Job Retention Scheme
Sign out

BETA This is a new service - your [feedback](#) will help us to improve it.

[← Back](#)

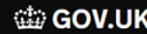
Employer PAYE reference: [REDACTED]
Check this employee's details

1 of 2 employees

Full name	Joe Bloggs	Change
National Insurance number	AB123456C	Change

[Continue](#)


16

 **GOV.UK** Coronavirus Job Retention Scheme
Sign out

BETA This is a new service - your [feedback](#) will help us to improve it.

[← Back](#)

Employer PAYE reference: [REDACTED]
What type of bank account should we pay the claim into?

 **The claim must not be paid into an agent's bank account.**

Once HMRC have received this claim and checked that it is eligible, the claim amount will be paid via BACS payment to the employer's UK bank account. This can be a business or personal account.

The employer must pay the employee at least 80% of their wages. They must not charge any fees from the money they receive from HMRC. The employer can choose to pay the employee the remaining 20% of their wages, but they do not have to.

Business bank account Personal bank account

[Continue](#)



CLAIMING FOR FURLOUGH - STEP BY STEP

17

BETA This is a new service - your [feedback](#) will help us to improve it.

[Back](#)

Employer PAYE reference [REDACTED]

Employer's bank or building society account details

We will pay this Coronavirus Job Retention Scheme claim into this account.

Sort code
Must be 6 digits long

Account number
Must be between 6 and 8 digits long

Building society roll number (if you have one)
You can find it on your card, statement or passbook

[Continue](#)

19

BETA This is a new service - your [feedback](#) will help us to improve it.

[Back](#)

Confirm the address associated with the employer's bank account

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

United Kingdom

[Search again](#)

[Change address](#)

[Confirm address](#)

18

BETA This is a new service - your [feedback](#) will help us to improve it.

[Back](#)

Find the address associated with the employer's bank account

UK postcode

[The address does not have a UK postcode](#)

Property name or number (optional)
For example, The Mill, 116 or Flat 37a

[Find address](#)

20

BETA This is a new service - your [feedback](#) will help us to improve it.

[Back](#)

Employer PAYE reference [REDACTED]

Who should we contact about this claim?

We will only use this if we need to contact the employer about their Coronavirus Job Retention Scheme claim.

Full name

Telephone number

[Continue](#)

[Get help with this page](#)



CLAIMING FOR FURLOUGH - STEP BY STEP

22

Bank or building society details

Sort code	12 34 56	Change
Account number	00123456	Change
Address	[REDACTED]	Change

21 **BETA** This is a new service - your [feedback](#) will help us to improve it.

[Back](#)

Employer PAYE reference: [REDACTED]

Review your answers

About the employer

Submits a Company Tax Return?	Yes	Change
Corporation Tax Unique Taxpayer Reference	[REDACTED]	Change
Employer name	[REDACTED]	Change

Claim details

Number of employees furloughed	2	Review
Claim period	1 March 2020 to 31 March 2020	
Amount paid to furloughed employees	£2,000	Change
National Insurance contributions	£256	Change
Auto-enrolment pension costs	£120	Change

Contact details

Name	Joe Bloggs	Change
Telephone	01234 567 8	Change

Declaration

By submitting your claim, you are confirming the following:

- you are claiming costs of employing furloughed employees arising from the health, social and economic emergency resulting from coronavirus
- your claim is in accordance with HMRC's published guidance
- the information you have provided is correct, to the best of your knowledge
- all employees have been paid their wages before the claim was submitted, or will be paid in the next payroll
- if any of this information changes, you will contact HMRC to amend the claim

[Confirm and submit](#)

[Get help with this page](#)



CLAIMING FOR FURLOUGH - STEP BY STEP

How can the Blue Peak Team help?

We have a wealth of experience assisting individuals and businesses with all aspects of tax and accounting, from tax compliance through to tax efficiencies.

Please do not hesitate to call us if you would like some help with applying for furlough payments or are unsure of any of the details above. We are here to help.

Phone us on 0118 321 9151 , email on enquiries@blue-peak.co.uk, or visit www.blue-peak.co.uk

