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Written 12 October 2020

## C19 NEWSLETTER

### JOB SUPPORT SCHEME EXPANDED TO FIRMS REQUIRED TO CLOSE DUE TO COVID RESTRICTIONS

The government's Job Support Scheme (JSS) will be expanded to protect jobs and support businesses required to close their doors as a result of coronavirus restrictions, the Chancellor announced 9 October.



Under the expansion, firms whose premises are legally required to shut for some period over winter as part of local or national restrictions will receive grants to pay the wages of staff who cannot work. The Government's aim is to protect jobs and enable businesses to reopen quickly once restrictions are lifted.

The government will support eligible businesses by paying two thirds of each employees' salary (or 67%), up to a maximum of £2,100 a month.

Under the scheme, employers will not be required to contribute towards wages and only asked to cover NICs and pension contributions, a very small proportion of overall employment costs. It is estimated that around half of potential claims are likely not to incur employer NICs or auto-enrolment pension contributions and so face no employer contribution.

Businesses will only be eligible to claim the grant while they are subject to restrictions and employees must be off work for a minimum of seven consecutive days.

The scheme will begin on 1 November and will be available for six months, with a review point in January. In line with the rest of the JSS, payments to businesses will be made in arrears, via a HMRC claims service that will be available from early December. Employees of firms that have been legally closed in the period before 1 November are eligible for the CJRS.

The scheme is UK wide and the UK Government will work with the devolved administrations to ensure the scheme operates across all four nations.

In addition to expansion of the JSS, the government is increasing the cash grants to businesses in England shut in local lockdowns to support with fixed costs. These grants will be linked to rateable values, with up to £3,000 per month payable every two weeks, compared to the up to £1,500 every three weeks which was available previously. This could benefit hundreds of thousands of businesses, including restaurants, pubs, nightclubs, bowling alleys and many more.

See: [https://www.gov.uk/government/news/job-support-scheme-expanded-to-firms-required-to-close-due-to-covid-restrictions?utm\\_source=07694054-9005-436d-921a-45b10a9eb93d&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/government/news/job-support-scheme-expanded-to-firms-required-to-close-due-to-covid-restrictions?utm_source=07694054-9005-436d-921a-45b10a9eb93d&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

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## **LATEST HMRC UPDATE ON THE SUPPORT SCHEMES TO HELP BUSINESSES THROUGH THE PANDEMIC**

### **Protect yourself from scams**

HMRC remind us all to stay vigilant about scams, which may mimic government messages as a way of appearing authentic. Search 'scams' on GOV.UK for information on how to recognise genuine HMRC contact. You can also forward suspicious emails claiming to be from HMRC to [phishing@hmrc.gov.uk](mailto:phishing@hmrc.gov.uk) and texts to 60599.

They have provided further information on the support schemes available to help you through the pandemic:

- Job Support Scheme
- Expansion of Job Support Scheme
- Job Retention Bonus
- Coronavirus Job Retention Scheme
- VAT Deferral New Payment Scheme.

### **Expansion of Job Support Scheme**

The government announced an expansion of the JSS, to provide temporary support to businesses whose premises have been legally required to close as a direct result of coronavirus restrictions. (Details are outlined above).

Businesses can apply for the JSS including the new expansion even if they haven't previously used the Coronavirus Job Retention Scheme (CJRS). JSS is available for six months, from 1 November, with payment of grants in arrears from early December. The scheme will be reviewed in January.

Search 'Job Support Scheme expanded to firms required to close due to COVID Restrictions' and 'Job Support Scheme factsheet' on GOV.UK for more details. Further information will be published in the coming weeks.

### **Job Retention Bonus – guidance now live**

Guidance for the Job Retention Bonus is now available. It includes information about how you can check if your employees are eligible and when you can claim the bonus.

Businesses will be able to claim a one-off payment of £1,000 for every eligible employee furloughed and claimed for through the Coronavirus Job Retention Scheme (CJRS) and kept continuously employed until at least 31 January 2021. You do not have to pay this money to your employee.

To be eligible, employees must earn at least £1,560 between 6 November 2020 and 5 February 2021 and have received earnings in the November, December and January tax months. Employees must also not be serving a contractual or statutory notice period for you on 31 January 2021.

You will be able to claim the bonus from 15 February until 31 March once you have submitted PAYE information for the period up to 5 February 2021. HMRC will let you know how you can make a claim when further guidance is published by the end of January.

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You can still claim the Job Retention Bonus if you make a claim for the same employees through the Job Support Scheme, as long as you meet the eligibility criteria for both.

Further information can be found on GOV.UK by searching 'Job Retention Bonus Guidance'.

### **What you need to do now**

If you intend to claim the Job Retention Bonus, you must:

- keep your PAYE submissions up-to-date and on time, with Real Time Information (RTI) reporting for all employees, including reporting the leaving date for any employees that stop working for you in the month they leave or the next Full Payment Submission
- use the irregular payment pattern indicator in RTI for any employees not paid regularly
- provide any employee data for past CJRS claims that HMRC has requested
- make sure all your CJRS claims have been accurately submitted and you have told HMRC about any changes needed (for example if you have received too much or too little).

### **Coronavirus Job Retention Scheme – changes from 1 October**

From 1 October, HMRC will pay 60% of usual wages up to a cap of £1,875 per month for the hours furloughed employees do not work.

Employers will continue to pay furloughed employees at least 80% of their usual wages for the hours they do not work, up to a cap of £2,500 per month. You will need to fund the difference between this and the CJRS grant yourself.

The caps are proportional to the hours not worked. For example, if your employee is furloughed for half their usual hours in October, you are entitled to claim 60% of their usual wages for the hours they do not work, up to £937.50 (half of £1,875 cap). You must still pay your employee at least 80% of their usual wages for the hours they don't work, so for someone only working half their usual hours you'd need to pay them up to £1,250 (half of £2,500 cap), funding the remaining portion yourself. For help with calculations, search 'Calculate how much you can claim using the Coronavirus Job Retention Scheme' on GOV.UK.

You will also continue to pay furloughed employees' National Insurance and pension contributions from your own funds.

The scheme closes on 31 October and you will need to make any final claims on or before 30 November. You will not be able to submit or add to any claims after 30 November.

### **Claimed too much in error?**

It is important that you continue to check each claim is accurate before submitting it, and HMRC recommend checking previous claims so you can avoid any penalties for claiming too much.

If you have claimed too much CJRS grant and have not repaid it, you must notify HMRC and repay the money by the latest of whichever date applies below:

- 90 days from receiving the CJRS money you are not entitled to
  - 90 days from the point circumstances changed so that you were no longer entitled to keep the CJRS grant
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- 20 October 2020, if on or before 22 July you received CJRS money you were not entitled to, or if your circumstances changed.

If you do not do this, you may have to pay interest and a penalty as well as repaying the excess CJRS grant. For more information on interest search 'Interest rates for late and early payments' on GOV.UK.

#### **How to let HMRC know if you have claimed too much**

You can let HMRC know as part of your next online claim without needing to call them. If you claimed too much but do not plan to submit further claims, you can let HMRC know and make a repayment online through the new card payment service – go to 'Pay Coronavirus Job Retention Scheme grants back' on GOV.UK.

#### **Further support**

Guidance and live webinars offering you more support on changes to CJRS and how they impact you are available to book online – go to GOV.UK and search 'help and support if your business is affected by coronavirus'.

If we submit your claims we will keep you up to date with the information we require and when we get details of the Job Support Scheme we can use our JSS calculator to estimate your claims. Please talk to us about how we can help.

#### **VAT Deferral New Payment Scheme**

If you deferred VAT payments that were due between 20 March and 30 June 2020, then these payments need to be made to HMRC by 31 March 2021. You can use the VAT Deferral New Payment Scheme to spread these payments over equal instalments up to 31 March 2022. Alternatively, you can make payments as normal by 31 March 2021, or make Time to Pay arrangement with HMRC if you need more tailored support.

More information on the VAT Deferral New Payment Scheme will be available on GOV.UK in the coming months.

See: <https://content.govdelivery.com/accounts/UKHMRCED/bulletins/2a399a3>

#### **FIND A KICKSTART GATEWAY TO APPLY FOR A KICKSTART SCHEME GRANT ON YOUR BEHALF**

The Kickstart Scheme provides funding to employers to create job placements for 16 to 24-year olds on Universal Credit who are at risk of long-term unemployment.

# **KICKSTART SCHEME**

Employers of all sizes can apply for funding which covers:

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- 100% of the National Minimum Wage (or the National Living Wage depending on the age of the participant) for 25 hours per week for a total of 6 months
  - associated employer National Insurance contributions
  - employer minimum automatic enrolment contributions

Employers can spread the start date of the job placements up until the end of December 2021.

A Kickstart Scheme application must be for a minimum of 30 job placements. If a single employer cannot provide this many job placements, they can find an existing Kickstart gateway, such as a local authority, charity or trade body for help applying.

Further funding is available for training and support so that young people on the scheme can get a job in the future.

The Department for work & Pensions have announced new entries of organisations who can help employers with the Kickstart scheme across all regions of the UK So you can find a Kickstart gateway in England, Scotland or Wales who have expressed interest in helping employers get a Kickstart Scheme grant.

See: [https://www.gov.uk/guidance/find-someone-to-apply-for-a-kickstart-scheme-grant-on-your-behalf?utm\\_source=cb88d0bf-5d40-43a2-af2c-07521ffd7099&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/guidance/find-someone-to-apply-for-a-kickstart-scheme-grant-on-your-behalf?utm_source=cb88d0bf-5d40-43a2-af2c-07521ffd7099&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

### **APPLY FOR A KICKSTART SCHEME GRANT: 29 OR LESS JOB PLACEMENTS**

If you are an employer looking to create 29 or less jobs placements for young people, apply for funding as part of the Kickstart Scheme.

As an employer with 29 or less job placements you need to find an existing Kickstart gateway, such as a local authority, charity or trade body.

See: <https://www.gov.uk/guidance/find-someone-to-apply-for-a-kickstart-scheme-grant-on-your-behalf>

Whoever represents you will apply on your behalf. You will need to give them information about the job placements.

The job placements must not:

- replace existing or planned vacancies
- cause existing employees, apprentices or contractors to lose work or reduce their working hours

Tell your Kickstart gateway:

- how many employees you have
  - about changes to your workforce in the last 6 months and why (for example redundancies and changes to hours worked by existing staff)
  - the number of people affected by changes to your workforce in the last 6 months
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- about the kinds of roles, functions and average salary of those who were made redundant or who had their hours reduced in the last 6 months
  - if you would be able to create these job placements without Kickstart Scheme funding and what funding source you would use
  - what recruitment you have completed, started or paused in the last 6 months, including how similar these vacancies are or were to the roles you are creating for the Kickstart Scheme
  - if the job placements will be similar to existing or planned roles or the roles previously done by those made redundant or with fewer working hours, why you are using Kickstart Scheme funding to create similar roles
  - if you have engaged with any relevant trade unions and any advice the unions have given

See: [https://www.gov.uk/guidance/apply-for-a-kickstart-scheme-grant-29-or-less-job-placements?utm\\_source=1f90c641-3d27-4c8d-8c2b-8f212208be2a&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate#what-you-need](https://www.gov.uk/guidance/apply-for-a-kickstart-scheme-grant-29-or-less-job-placements?utm_source=1f90c641-3d27-4c8d-8c2b-8f212208be2a&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate#what-you-need)

## UPDATES TO THE COVID CORPORATE FINANCING FACILITY

The COVID Corporate Financing Facility (CCFF) has provided £30 billion of direct support to some of the economy's largest firms, who are responsible for almost 2.5 million jobs in the UK.



The CCFF provides temporary direct support to investment grade firms with short-term cash-flow problems and is designed to ensure that firms accessing government backed CCFF financing are able to repay.

To ensure the CCFF continues to meet its objectives, the Treasury has introduced a new access review process. Under which, the Treasury will continue to assess the credit quality of firms in the CCFF and, from today, will also ask firms to provide an up to date credit rating when requesting financing from the scheme. Where the firm's credit rating has dropped below investment grade, the Treasury will ask for additional information before deciding the appropriate level of support.

The varied package of financial support continues to be available for businesses with different requirements, which includes more than £10 billion in grants, supporting £58 billion of longer-term commercial loans, paying the wages of millions of furloughed employees, deferring tax bills and scrapping business rates.

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See: [https://www.gov.uk/government/news/updates-to-the-covid-corporate-financing-facility?utm\\_source=8a2f317d-8026-4f41-8ecd-0caa3d5ec678&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/government/news/updates-to-the-covid-corporate-financing-facility?utm_source=8a2f317d-8026-4f41-8ecd-0caa3d5ec678&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## **MAINTAINING RECORDS OF STAFF, CUSTOMERS AND VISITORS TO SUPPORT NHS TEST AND TRACE**

Designated venues in certain sectors must have a system in place to request and record contact details of their customers, visitors and staff to help break the chains of transmission of coronavirus.

Guidance has been updated to add further clarification on the venues in scope of the policy. Also added guidance on hospitality venues on how to verify whether an individual has checked in on the NHS COVID-19 App.

Venues in hospitality, the tourism and leisure industry, close contact services and local authority facilities must:

- ask at least one member of every party of customers or visitors (up to 6 people) to provide their name and contact details
- keep a record of all staff working on their premises and shift times on a given day and their contact details
- keep these records of customers, visitors and staff for 21 days and provide data to NHS Test and Trace if requested
- display an official NHS QR code poster so that customers and visitors can 'check in' using this option as an alternative to providing their contact details
- adhere to General Data Protection Regulations (GDPR)

Hospitality venues must also take reasonable steps to refuse entry to those who refuse to participate. Failure to do any of these requirements could result in fixed penalty fines.

This guidance provides further instructions on how to fulfil these requirements.

See: [https://www.gov.uk/guidance/maintaining-records-of-staff-customers-and-visitors-to-support-nhs-test-and-trace?utm\\_source=b1fdd418-27ae-4bd0-bf9d-a0a7b3a9047a&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate#history](https://www.gov.uk/guidance/maintaining-records-of-staff-customers-and-visitors-to-support-nhs-test-and-trace?utm_source=b1fdd418-27ae-4bd0-bf9d-a0a7b3a9047a&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate#history)

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