



Burgis & Bullock  
Chartered Accountants

## COVID-19 UPDATE JOB RETENTION SCHEME ["JRS"]



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### LATEST GUIDANCE ON "GO LIVE" DAY

20<sup>th</sup> April 2020

Despite hoping that our note on Friday was the likely to be the last guidance issued by the UK Government before the HMRC portal went live today, 20<sup>th</sup> April 2020, we were wrong.

Late on Friday evening the Government issued further guidance, including a step by step guide as to how the claim process will operate and illustrations as to how to calculate a grant claim.

The main documents produced can be found at the following links:

<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>

#### Highlights worth noting:

- Employers are expected to reduce their grant claims by any relevant amount of Employment Allowance that they are claiming (or expecting to claim) for that pay period. Unfortunately, the guidance does not tell you how to work that apportionment out.
- The number of calendar days is to be used when working out the amount of grant that can be claimed, not working days.
- There is for the first-time commentary on holidays, although it is accompanied by a statement that they intend to keep the situation regarding holidays under review. In this guidance it confirms that employees can take holiday during a furlough period, but the employer must pay the full amount of contractual holiday due for that day. Alternatively, the employer can offer a day of holiday in lieu.
- A portal is now open where employees and the public can report potentially fraudulent employers where they believe they are requiring/allowing employees to work whilst they are on furlough leave and the employer is claiming grant funding.

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