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Welcome to September's PayrockPayroll update. Coming up in this month's edition...

- Payroll Assistant Manager Level 5 Apprenticeship**
- COVID-19 update**
- Obtaining new National Insurance numbers**
- Employer provided flu jabs**
- PayrockPayroll update



Payroll Assistant Manager Level 5 Apprenticeship

We tend to think of apprenticeships as being for younger colleagues or those new to the profession, so we were delighted this month to launch the new level 5 apprenticeship for payroll, which is ideally suited to those who have worked in payroll for a while and would like to progress their career. A level 5 apprenticeship is equivalent to a Foundation Degree, and as this can be funded through the apprentice levy it could be a very cost effective way for an employer to support and develop their more experienced staff members. Smaller employers who do not pay the apprentice levy may still be able to access 95% of the cost of the qualification. If you would like to know more about what is involved, or about how to access funding for the Payroll Assistant Manager level 5 apprenticeship please email train@mbkggroup.com.

Covid 19 Update

As I write this, it appears that the government's Coronavirus Job Retention Scheme is still on track to end on 31 October. Whether Chancellor Rishi Sunak will stick to that plan, as the number of infections begins to soar, remains to be seen but for now I hope you all remember that if you do still have staff on furlough, from 1 October you will need to contribute 20% towards the employees' 80% of wages furlough payment.

Chancellor hails CJRS a success

The Chancellor this week declared that the furlough scheme has worked, saving jobs and helping more than half of employees back to work. Figures released by the Office for National Statistics (ONS) show that more than half of those furloughed since May returned to work by mid-August. At the scheme's peak in May, 30% of the workforce across the UK was furloughed, falling to 11% by mid-August, with 63% of those furloughed receiving top-ups to their pay.

What the ONS data can't tell us is whether the number of people back in work will continue to grow against a backdrop of a rise in infections, and an increasing number of local lockdowns, all of which will have a direct impact on payroll practitioners.

SSP for shielding during local lockdown

Last month's newsletter discussed the end of shielding on 1 August. However, with a growing number of local lockdowns, some individuals may once again be advised to shield. Recently published [guidance](#) acknowledges the spread of local lockdowns and explains how employers in these areas can support vulnerable employees who have been advised to resume shielding.

If the employee has previously been furloughed, then it is possible they could be furloughed again, or alternatively, if someone who is shielding is unable to work from home, or at a location outside of the lockdown area, then they may be entitled to SSP. As the situation is continually changing, the government has published [guidance](#) which confirms which areas have been placed in local lockdown, and the dates that it applies.

Additional reason for payment of SSP – self-isolation prior to surgery

HMRC has also updated its SSP [guidance](#) to include patients who are told to self-isolate prior to surgery, and are unable to work as a result. SSP will be payable from day one where a period of absence is four days or more. This is in line with payment of SSP to those who are sick or self-isolating due to coronavirus. If an individual is advised to self-isolate for three days prior to surgery, and cannot attend work on the day of the surgery, then they would also be eligible for SSP.

The list of employees who are entitled to SSP due to COVID-19, provided they meet the other qualifying conditions, is now as follows:

- Anyone who has or lives with someone who has coronavirus symptoms or has tested positive for coronavirus
- Anyone who has been notified by the NHS or public health authorities that they've been in contact with someone with coronavirus
- Anyone who is in a 'support bubble' with someone who has coronavirus symptoms or has tested positive for coronavirus
- Anyone who has been advised by a doctor or healthcare professional to self-isolate before going into hospital for surgery
- Anyone who has been advised to take extra precautions because they have a very high risk of severe illness from coronavirus (known as 'shielding').

Individuals cannot get SSP if they're self-isolating after entering or returning to the UK and do not need to self-isolate for any other reason. The usual rules about Waiting Days do not apply and SSP is payable from the first day of absence. If, however, your employees can work from home whilst they are self-isolating, they should receive their normal pay.

Updated guidance for flexible furlough

HMRC has updated its [guidance](#) telling employers how to calculate the number of working and furloughed hours for an employee that comes off furlough or flexible furlough partway through a claim period.

If your employee stops being furloughed or flexibly furloughed partway through a claim period, when calculating the number of furloughed hours you can claim for, make sure you:

- Only calculate the employee's usual hours up to the last day of furlough, instead of to the end of the claim period
- Do not include any working hours after the last day of furlough

This applies even if your claim period includes days after the employee's last day of furlough (for example, because you're claiming for multiple employees and some of them stay on furlough).

You do not need to amend any previous claims submitted prior to 14 September 2020 for these employees. You should **use this calculation for any claims from 14 September 2020**, for an employee who stops being furloughed or flexibly furloughed partway through a claim period.

Updated template when claiming for 100 or more furloughed employees

Several employers have experienced problems when their Excel spreadsheets for CJRS claims have been rejected by HMRC. HMRC has now provided a new [Excel template](#) which should be used from now on explaining:

"The XLS and XLSM versions of the [template](#) now highlight any missing information needed to make a CJRS claim. Where information is missing, fields will be red. Once the missing information is filled in, the fields will turn green, making it easier for employers to provide all the data we need to process their claim quickly and successfully.

The template now also allows employers to flag if employees have recently returned from statutory leave, to ensure claims with any new employees listed are processed correctly.

It's important that employers provide all the data we need to process their claims. Payment of their grant may be at risk or delayed if they submit a claim that's incomplete or incorrect, so we want to help employers get this right."

Are you having problems obtaining new National Insurance numbers?

Due to difficulties posed by COVID-19 the DWP is limiting the number of new National Insurance numbers (NINO) it issues, which may present you with difficulties if you take on a new employee who does not yet have a NINO.

Before it can issue a NINO the DWP must confirm the applicant's identity and their right to work in the UK. If, prior to them coming to the UK, the individual has already been granted permission to work in the UK by the Home Office, then the DWP can validate the application with the Home Office and is able to issue a NINO. For all other applicants, the DWP would normally confirm their identity and right to work at a face to face interview. For obvious reasons, the DWP has been forced to temporarily suspend this face to face service during the COVID-19 pandemic.

As the DWP must examine original identity documents during a face to face interview, it isn't possible at the moment to deliver this service digitally, however the DWP is developing a digital solution that it hopes will allow it to resume issuing new NINOs incrementally during the autumn.

HMRC has said that an employer can hire an individual without a NINO provided they can confirm that the individual is legally entitled to work in the UK. All Real Time Information (RTI) submissions should include as many other personal details as possible.

HMRC will publish further information in the October edition of the [Employer Bulletin](#).

Employer provided flu jabs

Earlier this year the government announced the most comprehensive flu vaccination programme in the UK's history as it plans to offer free vaccinations to people aged 50 to 64. Initially, a free flu vaccine will be available to:

- People who are on the shielded patient list and members of their household
- All school year groups up to year 7
- People aged over 65, pregnant women, and those with some pre-existing conditions including at-risk under 2s

Once vaccination of the most 'at-risk' groups is well underway, the NHS will then contact people aged 50 to 64 directly, including information about where to go to get the vaccine.

But what about those employers who provide a flu jab to employees either in the workplace or by other means? Generally medical treatment provided and paid for by the employer is a taxable benefit – but does that also apply to the provision of a flu jab?

The short answer is no.

The longer answer is that where an employer provides employees with immunisations against seasonal flu (flu jabs), the benefit should be treated as trivial. There has been a statutory exemption for trivial benefits since April 2016 which means that employer provided flu jabs are not taxable. However, this only applies to routine seasonal flu jabs and **does not apply** to medical treatment of any sort or to other immunisations, such as immunisations against pandemic flu or other diseases (perhaps such as COVID-19). More information is available on [GOV.UK](#).

PayrockPayroll update

Payroll support helpdesk now available to PayrockPayroll members

As payroll processing gets ever more complicated, we know that, much as we would like to, none of us can know everything, and here at PayrockPayroll we want to help. Last month we were delighted to issue Tier 2 PayrockPayroll membership packs to all our clients. Today we are pleased to announce the launch of our payroll helpdesk where experienced payroll experts are on hand to answer any payroll queries you may have. As a Tier 2 member you can ask up to 10 queries per year, all you need do is email your query to payrollsupport@mbkggroup.com but please remember to write your membership number in the subject line, it was included in your membership pack email.

As a reminder, your Tier 2 PayrockPayroll membership includes:

- Payroll Update sessions – Online monthly
- PayrockPayroll e-newsletter – Monthly
- Payroll helpdesk / support - 10 queries
- 1 x Short Course delivery
- PayrockPayroll - Online App and Forum (Launching November 2020)
- PayrockPayroll - Annual Industry Festival – date tbc

Online resources – tell us what you need

We continue to add resources to the [PayrockPayroll](#) website to help you, whether you are studying with us, or whether you need information to help you with day to day payroll processing. The [resources](#) page of the PayrockPayroll website includes copies of previous newsletters and webinars, and we are beginning to create a factsheet library. Factsheets on Terminations and New Starters will be published in the next few days, and off-payroll working will follow very soon. But we want to provide you with the help and support that you want and need. If there is a topic that you would like to see covered, either in a factsheet or as a topic of the monthly Payroll Update webinar, then let us know. You can email me at helen@mbkggroup.com with your suggestions.

September's Payroll Update webinar

Remember that this month's payroll update webinar takes place at 10.00 on 22 September. This month we look at latest news and developments in payroll, including a forward look at what the future might hold through the latest government consultations. You can register your place [here](#).

