



APPENDIX 1F - SCHEDULE OF PROFESSIONAL SERVICES: APPLYING FOR THE GRANT UNDER THE CORONAVIRUS JOB RETENTION SCHEME

The purpose of this schedule to our engagement letter is to set out the basis on which we are to apply for the grant under the Coronavirus Job Retention Scheme.

This schedule should be read in conjunction with the engagement letter and the terms of business. This schedule does not replace the existing schedule on payroll services but should be read in addition to them.

1. OUR RESPONSIBILITIES AND SCOPE

1.1. Coronavirus Job Retention Scheme (CJRS)

1.1.1. Claims under the CJRS cover three separate timeframes:

- 1 March 2020 to 30 June 2020
- 1 July 2020 to 31 October 2020
- 1 November 2020 to 30 April 2021

This schedule of services applies for claims relating to the period 1 November 2020 to 31 March 2021.

Note: The scheme will be reviewed by the Government in January 2021 and may change.

1.1.2. We will check your eligibility to claim from 1 November 2020 by verifying that you have made a PAYE RTI submission to HMRC between 20 March 2020 and 30 October 2020, notifying a payment of earnings for each employee with respect to which a claim is made. We may ask you for additional information to do this.

1.1.3. HMRC is required to publish information about employers who receive payments pursuant to a CJRS claim if the claim period of the claim occurs in December 2020 or January 2021. Information will include the name of the employer or qualifying PAYE scheme, the company reference number (if applicable) and the amount of the claim made by the employer (or a reasonable indication thereof rather than the exact amount). HMRC must publish this information by a notice on gov.uk or by such other means as HMRC consider appropriate. These requirements may be changed and/or extended by the government.

1.2 Access to the HMRC portal

1.2.1 We will access the HMRC portal designed to make claims for the coronavirus job retention scheme grant ('the grant') on your behalf as it becomes available.

1.2.2 You authorise us to do this on your behalf.

1.2.3 Where we do not have existing authority to act on your behalf in respect of PAYE services you will need to authorise us as an agent.

1.3 Applying for the grant

1.3.1 We will calculate the amount that can be claimed for each individual employee being furloughed on the basis of their regular wage/reference pay/usual hours/actual hours according to the most recent guidance available from HMRC at the time of the claim being entered into the HMRC portal. We will keep detailed records of how this calculation has been made.

1.3.2 Where fewer than 100 employees are being furloughed, we will enter the required information for each individual employee into the HMRC portal to make a claim for the grant.

1.3.3 Where 100 or more employees are being furloughed, we will upload a file to the portal that includes each employee's full name, national insurance number, furlough start and end date (if known), amount claimed and in addition for flexible furlough claims, actual hours worked and usual hours.

1.3.4 We will ensure that the 'regular wage/reference pay/usual hours/actual hours' amount calculated for each employee is entered correctly into the HMRC portal based on the information provided to us by you in



conjunction with any payroll records for the employees that we currently hold on our systems in accordance with the most recent guidance published by HMRC.

- 1.3.5 We will make separate claims where pay periods overlap calendar months.
- 1.3.6 Where payroll software systems allow us to do so we will identify the furloughed amounts of pay covered by the grant and any employer top up separately on each employee's individual payslip issued to them.

1.4 Changes in the law, in practice or in public policy

- 1.4.1 We will not accept responsibility if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law, practice, public policy or in your circumstances.
- 1.4.2 We will accept no liability for losses arising from changes in the law (or the interpretation thereof), practice or public policy that are first published after the date on which the advice is given.

2. YOUR RESPONSIBILITIES

- 2.1 You will need to provide us with the following information and/or confirm the information we currently hold is up to date and accurate:
- your employer PAYE reference number
 - the number of employees being furloughed
 - National Insurance Numbers for the furloughed employees
 - names of the furloughed employees
 - payroll/employee number for the furloughed employees (optional)
 - your Self-Assessment Unique Taxpayer Reference or Corporation Tax Unique Taxpayer Reference or Company Registration Number
 - the claim period (start and end date)
 - amount claimed
 - the usual hours worked by the employee (for flexible furlough claims)
 - the actual hours worked by the employee (for flexible furlough claims)
 - the name on your bank account
 - your bank account number and sort code
 - your contact name
 - your phone number
- 2.2 It is imperative that bank details supplied to us for entry into the HMRC portal are correct. You should check the accuracy of the details provided or provide a copy of suitable documentation that can be used to validate the bank details. We will not be responsible for funds not being received where bank details have been supplied incorrectly.
- 2.3 Grant funds will be issued directly by HMRC into the business bank account. You are responsible for paying your furloughed employees at least the amount of the grant received.
- 2.4 You must inform us if the status of any furloughed employee changes, for example their furlough period is extended, if they return to work sooner and their furlough period comes to an end or if they are flexibly furloughed.
- 2.5 If conditions of the scheme are breached grant funds received may need to be returned to HMRC. Please refer to government guidance for further information: <https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme>



3. TIME LIMITS FOR SUBMISSION

3.1 We will endeavour to submit applications for the grant by the required deadlines as follows:

11:59pm 14 calendar days after the end of the month to which the claim relates or if this time falls on the weekend or a bank holiday then the next working day.

3.2 If the information required (see 2.1) to complete the submission on the HMRC portal set out above is received later than the date agreed with us, we will still endeavour to process the claim to meet the filing deadlines; but we will not be liable for any costs or other losses arising if the claim is late or the returns are filed late in these circumstances.

3.3 To enable us to carry out our work, you agree that all information to be delivered online is submitted on the basis of full disclosure.

4. OTHER RESPONSIBILITIES

4.1 You are responsible for ensuring that furloughed staff are paid in accordance with their employment contract and in line with the most recent guidance available from HMRC. We will calculate any top up amounts required by the employer when the government element of the grant is reduced. Deductions such as administration charges from this amount are not permitted.

4.2 Even though you are engaging us to help you make a grant claim for furloughed employees via the HMRC portal on your behalf, you are legally responsible for ensuring that the data in your grant claim submissions is correct and complete.

4.3 You are no less responsible for errors in unapproved submissions, submitted on the basis of the information provided to and processed by us, than if you had confirmed your approval of the submission.

4.4 You must retain copies of all records for 6 years, including:

- the amount claimed and claim period for each employee
- the claim reference number
- the furlough grant claim calculations including amendments
- for employees who were flexibly furloughed, usual hours worked including any calculations that were required
- for employees who were flexibly furloughed, actual hours worked

Note. Any agreement to amend the employment contract for furlough must be retained for 5 years.

4.5 You will forward to us any communications received from HMRC, in sufficient time to enable us to deal with them as may be necessary within the requisite time limits. It is essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of communications issued to you and, in most cases, will not do so.