

## Applying Furlough Payments to PAYE Employees

Furlough payments will be processed via the Mass Administration scheme to navigate to it follow the path below:

The screenshot shows the EnrolPay system interface. The navigation path is: Global > Employer > Pay Runs > Mass Administration > COVID 19 Furlough > Edit (pencil icon). Numbered callouts 1-4 highlight these steps.

Pay Run Name	Completion Status	Period #	Tax Year	Interval Type	Pay Date	
Fortnightly	0%	4	2020/21	Fortnightly	24/04/2020	
Four Weekly	0%	8	2020/21	FourWeekly	22/05/2020	
Monthly	0%	4	2020/21	Monthly	31/07/2020	
Weekly	0%	2	2020/21	Weekly	17/04/2020	

1. Pay runs
2. Mass Administration
3. COVID 19 Furlough Tab
4. Select the Edit pencil of the pay run to be edited

# Adding the Payment Details

**Furlough Payment Processing for COVID 19 Assistance** ✕

---

Filter \_\_\_\_\_

Section Division Payroll No.

All All

Search Reset 1

**Job Retention Scheme for COVID 19**

HMRC will pay a grant of the lower of 80% of an Employee's regular wage or £2500 per month. In addition, the associated Employer's NI contribution and minimum Auto Enrolment Employer's pension will be added. This will ONLY apply to Employees who were on your PAYE payroll on the 28th February 2020.

**Calculation of the employee's wage (Full Gross Pay Amount)**

**1. Full time and part time employees**  
For full time and part time salaried employees, the employee's actual salary before tax, as of 28 February should be used. Fees, commission and bonuses should not be included.

**2. Employees whose pay varies**  
If the employee has been employed for a year or more, this will be the higher of either:

- The same month's<sup>a</sup> earnings from the previous year
- Average monthly<sup>a</sup> earnings for 2019/20 tax year

Fees, commission and bonuses should not be included.

If the employee has been employed for less than a year this will be the average of their earnings since they started.

<sup>a</sup> £2500 refers to a monthly pay period. Please pro-rate in accordance with your actual pay period - Weekly: £576.92 / Fortnightly: £1153.85 / Four Weekly: £2307.69

Once you have calculated the "regular" wage, please enter this in the Full Gross Pay Amount field in the table below. The system will then work out the 80% value.

The Start Date and End Date fields MUST be the dates for Furlough in this pay period that fall in the current range dates **06/04/2020 to 19/04/2020**. a

Furlough cannot start before 1st March 2020 and will end 30th May 2020.

Employees \_\_\_\_\_

Employee	Payroll No.	Full Gross Pay Amount <sup>a</sup>	80% of Full Gross Pay Amount to be paid	Period #	Start Date	End Date		
Test Eleven	11 <span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">2</span>	<input type="text" value="1000.00"/>	<input type="text" value="£800.00"/> <span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">3</span>	4 <span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">4</span>	<input type="text" value="06/04/2020"/> <span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">5</span>	<input type="text" value="19/04/2020"/>	+	+
Test Ten	10	<input type="text" value="2000.00"/>	<input type="text" value="£412.09 (5 Days)"/> <span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">6</span>	4	<input type="text" value="06/04/2020"/>	<input type="text" value="10/04/2020"/>	+	<span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">7</span>
Test Ten	10	<input type="text" value="500.00"/>	<input type="text" value="£400.00 (5 Days)"/>	4	<input type="text" value="15/04/2020"/>	<input type="text" value="19/04/2020"/>	+	<span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">8</span>
Test Twelve	12 <span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">9</span>	<input type="text" value=""/>	<input type="text" value="£0.00"/>	4	<input type="text" value=""/>	<input type="text" value=""/>	+	+

<sup>a</sup> Assistance is available for 80% of employee pay up to a maximum of £1153.85 for this pay period. Please enter the Full Gross Pay Amount they should have received as this will be needed to process recovery payments from HMRC.

Save 10

The screen display holds all the details you need to record the Furlough payment. Please note that you must have consulted your employees about them being placed on Furlough due to the business having no work. We would highly advise you contact an Employment lawyer to aid you take all the necessary steps to place employees on Furlough.

Once an employee is correctly placed on Furlough you will need to calculate the total gross pay, they should have received if business was

functioning as usual. Once you have the full earnings amount employees would have been paid take the following steps.

1. If you need to search of an employee use the filters
2. Enter the Full Pay Amount the employees would have been paid
3. The system will calculate the 80% due under the scheme -
4. Enter the Date you are paying Furlough from in the current pay period
  - a. The system will display your current date range – the start date must be within this period
5. Enter the Date you are paying Furlough to in the current pay period
  - a. The system will display your current date range – the end date must be within this period
6. The government has placed a limit of how much will be paid dependant on your pay period frequency the scheme pays 80% or the limit which every is less – limits are below for reference (please note if you are paying a part period payment the system will prorate the allowance)
  - a. Annually: £30000
  - b. Monthly: £2500
  - c. Weekly: £576.92
  - d. Fortnightly: £1153.85
  - e. Four Weekly: £2307.69
7. To add another furlough Period select the add – please note that the periods must not over lap and the minimum furlough period is 3 weeks so please take into account previous periods of furlough
8. Delete a payment
9. If an employee on your pay run is carrying work out for you and will not be placed on furlough leave the row against their name blank
10. Save the change

The system will then add a payment to the to the employee's payroll record.

1. The payment will display the 80% being paid rather than the full amount
2. As an employer you can choose to pay additional payments, if no addition payments are being payed please either enter an end date or delete the payment

Overview   Pay Admin   Statutory   Adjust NI   Payslips   Pensions				
Payments				Deduct
Description	Unit	Amount	Total	Description
Payments	1.0000	1000.00	1000.00	Tax
COVID 19 Furlough Payment	1.0000	800.00	800.00	National
Total Gross Pay			1,800.00	National
Total Taxable Gross Pay			1,800.00	Total D
Total Non Taxable Pay			0.00	Total P
				Total P

## Pay Admin Summary:

1. The system will display a summary in the employees Pay Admin Summary showing the full pay amount and the 80% calculated
2. If you wish to remove any additional payments either:
  - a. Select the Edit pencil and enter an end date prior to the current pay runs pay range start date – please note not all payment type setups include an end date option
  - b. Select the Bin to delete any additional payments

Overview Pay Admin Statutory Adjust NI Payslips Pensions

Payments +

Payment Category Name	Unit	Amount	Open Date	Close Date	
Payments	1.0000	1000.0000			<span>2</span>

Furlough Payments

Payment Category Name	Full Amount	Reduction %	Amount To Be Paid	Open Date	Close Date
COVID 19 Furlough Payment	1000.00000	80.00	800.0000	01/03/2020	

Deductions +

No Records

**EnrolPay**  
a better way to work

# Continuing Furlough Payments

The furlough payment/s will need to be added each new period with the dates that the employee has been furloughed in the period. Please navigate to the furlough section of the system and enter the details as you did on page 2

- Pay runs > Mass Administration > Select the COVID 19 Furlough Tab > Select the Edit Pencil of your pay Run

### Furlough Payment Processing for COVID 19 Assistance

Filter \_\_\_\_\_

Section:  Division:  Payroll No.

1

**Job Retention Scheme for COVID 19**

HMRC will pay a grant of the lower of 80% of an Employee's regular wage or £2500 per month. In addition, the associated Employer's NI contribution and minimum Auto Enrolment Employer's pension will be added. This will ONLY apply to Employees who were on your PAYE payroll on the 28th February 2020.

**Calculation of the employee's wage (Full Gross Pay Amount)**

**1. Full time and part time employees**  
For full time and part time salaried employees, the employee's actual salary before tax, as of 28 February should be used. Fees, commission and bonuses should not be included.

**2. Employees whose pay varies**  
If the employee has been employed for a year or more, this will be the higher of either:

- The same month's\* earnings from the previous year
- Average monthly\* earnings for 2019/20 tax year

Fees, commission and bonuses should not be included.

If the employee has been employed for less than a year this will be the average of their earnings since they started.

\*£2500 refers to a monthly pay period. Please pro-rate in accordance with your actual pay period -Weekly: £576.92 / Fortnightly: £1153.85 / Four Weekly: £2307.69

Once you have calculated the "regular" wage, please enter this in the Full Gross Pay Amount field in the table below. The system will then work out the 80% value.

The Start Date and End Date fields MUST be the dates for Furlough in this pay period that fall in the current range dates **06/04/2020 to 19/04/2020**. a

Furlough cannot start before 1st March 2020 and will end 30th May 2020.

Employees \_\_\_\_\_

Employee	Payroll No.	Full Gross Pay Amount*	80% of Full Gross Pay Amount to be paid	Period #	Start Date	End Date		
Test Eleven	11 <span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">2</span>	<input type="text" value="1000.00"/>	<input type="text" value="£800.00"/> <span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">3</span>	4 <span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">4</span>	<input type="text" value="06/04/2020"/> <span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">5</span>	<input type="text" value="19/04/2020"/>	+	
Test Ten	10	<input type="text" value="2000.00"/>	<input type="text" value="£412.09 (5 Days)"/> <span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">6</span>	4	<input type="text" value="06/04/2020"/>	<input type="text" value="10/04/2020"/>	+	<span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">7</span>
Test Ten	10	<input type="text" value="500.00"/>	<input type="text" value="£400.00 (5 Days)"/>	4	<input type="text" value="15/04/2020"/>	<input type="text" value="19/04/2020"/>		<span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">8</span>
Test Twelve	12 <span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">9</span>	<input type="text" value=""/>	<input type="text" value="£0.00"/>	4	<input type="text" value=""/>	<input type="text" value=""/>	+	

\*Assistance is available for 80% of employee pay up to a maximum of £1153.85 for this pay period. Please enter the Full Gross Pay Amount they should have received as this will be needed to process recovery payments from HMRC.

10

1. you need to search of an employee use the filters
2. Enter the Full Pay Amount the employees would have been paid
3. The system will calculate the 80% due under the scheme -
4. Enter the Date you are paying Furlough from in the current pay period
  - a. The system will display your current date range – the start date must be within this period
5. Enter the Date you are paying Furlough to in the current pay period
  - a. The system will display your current date range – the end date must be within this period
6. The government has placed a limit of how much will be paid dependant on your pay period frequency the scheme pays 80% or the limit which every is less – limits are below for reference (please note if you are paying a part period payment the system will prorate the allowance)
  - a. Annually: £30000
  - b. Monthly: £2500
  - c. Weekly: £576.92
  - d. Fortnightly: £1153.85
  - e. Four Weekly: £2307.69
7. To add another furlough Period select the add – please note that the periods must not over lap and the minimum furlough period is 3 weeks so please take into account previous periods of furlough
8. Delete a payment
9. If an employee on your pay run is carrying work out for you and will not be placed on furlough leave the row against their name blank
10. Save the change

## Payment Summary

A payment summary can be found in the employee’s record (Employees > Select Employee > Additional Pay Info > Furlough)

1. The current Tab is the payment in the current pay run

Current    Processed					
Payment Category Name	Full Amount	Reduction %	Amount To Be Paid	Open Date	Close Date
COVID 19 Furlough Payment	2500.00000	80.00	1153.8500	01/03/2020	

2. The Processed Tab shows the payments that the employees have received

Current		Processed		
Tax Years		2020/21 ▼		
Payment Category Name	Pay Period	Tax Year	Full Amount	Amount Paid
COVID 19 Furlough Payment	06	2020	2500.00000	1153.85000

## Further Details

The functionality added will be subject to change as further details are released by the government. The system is only being updated now to accommodate payment under the guidance currently set out in HMRC's website and to start the gathering of information needed for you to provide HMRC with the details for claiming payment.

The details you enter the Furlough payment screens is not the responsibility of Enrolpay Ltd as an employer it you are responsible for the accuracy of the following details:

- Employees you are going to place on Furlough
- Consultant with the employees being placed on Furlough
- Formally notifying these employees they have been placed on Furlough and what that means to regarding their pay and work responsibilities
- Identifying the earnings employees would have had
- Entering the correct earnings into the Enrolpay COVID 19 Furlough Function
- Check that the system is correctly calculating the 80%
- Remove any payments or deduction no longer applicable (please note all statutory payments will continue)
- Add any additional payments due
- Under HMRC rules we will not be able to make your claim for you as we are file-only agents (RTI Submissions)

