JRS Assistance Reports

The Coronavirus Job Retention Scheme is a temporary scheme open to all UK Employers (ERs) for at least three months starting from 1 March 2020. It is designed to support ERs whose operations have been severely affected by coronavirus (COVID-19). Further information to check if you can claim may be found at https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme

You can claim for 80% of your Employees' (EEs) wages (even for EEs on National Minimum Wage) - up to a maximum of £2,500 per month plus associated ER National Insurance and pension contributions, if you have put them on furlough because of coronavirus (COVID-19).

Once you have calculated out your claim you can find more information about the claim process at https://www.gov.uk/guidance/claim-for-wages-through-the-coronavirus-job-retention-scheme

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Important: Before continuing, please note that the assisting reports only work if you create a separate payment profile for furlough payments and name it "Furlough" as this will allow the new reports to identify furlough payments. This is to ensure ERs National Insurance Calculations (ERs NICs) and minimum pension contribution reclaims are calculated correctly. Where you are topping up the pay, you must create a new payment profile for the top-up, any description can be used but it is recommended you use "TopUp " (you can use an different existing payment profile if required for the top-up).

You must calculate out the 80% value manually and ensure the payment does not exceed the reclaimable limit of £2,500 per month (£576.92 per week)

Opera Assistance

To help ERs with working out the required information to submit a claim under the Coronavirus Job Retention Scheme, two new reports have been designed to assist you;

- relevant Coronavirus Job Retention Scheme (furlough) information and
- a claim file for furloughed EEs.

This method means you will not have to perform a full upgrade your Opera 3 software. All you will need to do is follow a few simple steps to access the new reports.

Three main elements of information are required to calculate out the total claim value.

- Furloughed wage (lesser of 80% of normal wage or £2,500)
- ERs NI on the furloughed wage (normally 13.8% but can vary depending on NI code)
- Minimum automatic enrolment employer pension contributions on the furloughed wage (up to 3% - between AE LEL & UEL).

How do you deploy the reports?

There are different methods for deploying these reports in Opera 3 and Opera 3 SQL SE respectively.

To deploy the new reports in Opera 3, please follow the steps below;

1. Create a Folder on your PC and name it appropriately i.e. Job Retention Scheme
2. Download the **Opera 3 JobRetentionScheme.Zip** file from (KB#######) and save it to the folder created in step 1
3. Extract the files into that folder
4. Ensure everyone is out of Opera
5. Run the **CopyJobRetentionSchemeReports.exe** file.
6. Check the paths for the system & reports directory are select **Copy Reports**
7. Click OK when completed successfully
8. Click **Quit** to exit out of the deployment program.

To deploy the new reports in Opera 3 SQL SE, please follow the steps below;

1. Create a Folder on your PC and name it appropriately i.e. Job Retention Scheme
2. Download the **Opera 3 SQL SE JobRetentionScheme.Zip** file from (KB#######) and save it to the folder created in step 1
3. Extract the files into that folder
   You now need to add the report designs into the report layout manager
4. Ensure everyone is out of Opera
5. Log into Opera and access **Administration-System-Report Layout**
6. Create a new record for the standard report
   a. Report name : sqwgsr4
   b. Description : Furlough Standard Report
   c. Document : sqwgsr4f.frx
   d. Copy the contents from the **sqwgsr4f_memo.txt** file from the extracted files into the Memo field.
   e. Save the record
7. Create a new record for the xls report
   a. Report name : sqwgsr4
   b. Description : Furlough Excel Report
   c. Document : sqwgsr4f_xls.frx
   d. Copy the contents from the **sqwgsr4f_xls_memo.txt** file from the extracted files into the Memo field.
   e. Save the record

What is deployed?

Essentially two new reports are deployed for the Opera 3 solution with respective code to assist with providing the necessary information to make a furlough claim.

The reports show the amount that can be claimed back from HMRC for furlough pay and associated ERs NICs and ERs minimum pension contributions. This report will only calculate for where the whole of the pay period has been furloughed. If paying/reclaiming for a pay period in which an EE was only furloughed for part of the pay period then the reclaim amounts will have to be calculated manually.

NB: The reports only work for 2020/21 tax year (e.g. NI bands, pension bands).

How do you run the Reports?

To run the new reports, please follow the steps below;

1. In *Opera 3 – Payroll & HR- EOY/Special Reports* select the *Advanced Pay/Ded List*
2. Select the required *Groups* you wish to run the report for
3. Select the required EEs, gender and settings as required
4. Ensure you select the *Furlough* payment profile and if you process a top-up, the *Top-Up* payment profile must also be selected and click OK.
   NB: If only paying EEs 80% of their pay (i.e. no additional top-up) then select just the payment profile being used for furlough however, if additionally topping up the 80% furlough pay (e.g. to ensure the EE still gets 100% of their pay overall) then when running the report you must select both the furlough payment profile and the top-up payment profile too. This is the best way to ensure that where furlough and top-up are being paid together that the ERs NIC and ER min. pension contributions that can be reclaimed for the furlough payment are calculated according to HMRC rules.
5. From the *Report Layout* drop down on the publisher form, select;
   a. *Furlough Standard Report* to produce a pdf detailed report of all relevant information (To assist with a manual input of the Claim via the *HMRC Claim Portal* or via the claims telephone # for ERs with less than 100 EEs)
   b. *Furlough Excel Report* to produce an output file which follows the HMRC claim file standard (To be used for uploading a claim file to HMRC via the *HMRC Claim Portal for* ERs with 100 or more EEs (this file can also be used to attain the values for assisting with a manual input of the Claim).

The filename must consist of PAYE Ref. (excluding '/'), an underscore and the claim start date; e.g. for PAYE Ref. 123/456 and a claim starting 01/04/2020, filename=123456_010420.XLS. You may also add characters to the filename as required to guarantee uniqueness within your PAYE Ref. as a whole; e.g. 123456_010420_NonDirectors.XLS.

For the XLS file created you will need to complete several entries in the file with information that is not retained or available in Opera and you will need to rename the file appropriately prior to uploading it via the Claim Portal. If you have to create multiple Excel files for the same claim period (e.g. weekly and monthly for EEs processed in separate Opera companies) you must give each filename additional characters to make the filename unique. At the time of writing this document, HMRC currently state that you can only make 1 claim for the period, so It may be that you need to manually combine multiple files into the one/single file for upload; if this is the case, ensure the totals section matches that of all combined EE detail lines / file totals.

Note: We recommend both reports are published and retained for reference purposes.

Report value calculations

The report calculates key furlough reclaim amounts as follows:

i. For the standard report, the reclaim values per EE are shown in a bold EE sub-total line; there's also an overall totals line too at the end of the report.
ii. The payment value that can be reclaimed (and on which reclaim values are based) only applies to payment profiles using a description of 'Furlough'.
   Note: if you incorrectly enter a furlough payment value that exceeds the reclaim limit (£2,500 per month, £576.92 per week) the report will cap the reclaim pay at the limit, highlight the value with an asterisk, and will then only calculate ERs NIC and min. pension reclaim values based on the capped value.

iii. The ERs NIC that can be reclaimed is based on furlough payments and, where also being paid, top-up payments too. The NI is based on the EE's current NI category letter; e.g. if an EE is under 21 then there will be no ERs NIC reclaim.
Note: where there's no top-up payment then ERs NICs is based purely on the furlough payment. Where top-up also applies then the ERs NICs is based on the furlough payment's portion of the overall ERs NIC following current HMRC rules.

iv. The ERs min. pension contributions value that can be reclaimed is based only on furlough payments and is only calculated/displayed where the EE has a non-zero ER pension contribution being applied in the current pay period (i.e. X type deductions for the pay period in which the furlough payment is being paid).
Where such a ER contribution is being applied, the report then calculates the ERs min. pension contribution reclaim value as being the *lesser of:*

- The mandatory ER pension contribution i.e. 3% of the reclaimable furlough pay value less the ER pension lower qualifying threshold for 2020/21.
Or
- The ER contribution that has actually been calculated (paid by the ER to the pension provider) for the current pay period (i.e. the sum of This Period values for any X type deductions that apply to the EE).
Note: Please check the values if you calculate multiple pension schemes for a single EE.

Useful Links

Step-by-step guide for ERs	https://www.gov.uk/government/publications/coronavirus-job-retention-scheme-step-by-step-guide-for-ERs?&utm_source=HMRC-DCS-Handout&utm_campaign=DCS-link&utm_medium=Handout
Check if you can claim through CJRS	https://www.gov.uk/guidance/check-if-you-could-be-covered-by-the-coronavirus-job-retention-scheme#guidance-for-specific-customers?&utm_source=HMRC-DCS-Handout&utm_campaign=DCS-link&utm_medium=Handout
Claim for wages through CJRS	https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme?&utm_source=HMRC-DCS-Handout&utm_campaign=DCS-link&utm_medium=Handout
Work out 80% of your EEs' wages	https://www.gov.uk/guidance/work-out-80-of-your-EEs-wages-to-claim-through-the-coronavirus-job-retention-scheme?&utm_source=HMRC-DCS-Handout&utm_campaign=DCS-link&utm_medium=Handout
CJRS - Calculator	https://www.tax.service.gov.uk/job-retention-scheme-calculator/?&utm_source=HMRC-DCS-Handout&utm_campaign=DCS-link&utm_medium=Handout
Sign in to the service	https://www.access.service.gov.uk/login/signin/creds?&utm_source=HMRC-DCS-Handout&utm_campaign=DCS-link&utm_medium=Handout
PAYE and payroll for ERs	https://www.gov.uk/guidance/understanding-off-payroll-working-ir35?&utm_source=HMRC-DCS-Handout&utm_campaign=DCS-link&utm_medium=Handout
COVID-19: guidance for EEs, ERs and businesses	https://www.gov.uk/government/news/covid-19-guidance-information-for-ni-businesses-ERs#businesses?&utm_source=HMRC-DCS-Handout&utm_campaign=DCS-link&utm_medium=Handout
Business Support Site	https://www.businesssupport.gov.uk/coronavirus-business-support/?&utm_source=HMRC-DCS-Handout&utm_campaign=DCS-link&utm_medium=Handout
Dealing with HMRC if you have additional needs	https://www.gov.uk/dealing-hmrc-additional-needs?&utm_source=HMRC-DCS-Handout&utm_campaign=DCS-link&utm_medium=Handout