

# Welcome

## Covid-19 Business Webinar Advice to Employers

7<sup>th</sup> April 2020



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GROWTH HUB



**European Union**  
European Regional  
Development Fund



HM Government

# Maxine Todd Akerman

## Membership Executive Buckinghamshire Business First



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Prompt, friendly business support and advice



Business Directory



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Bi-weekly e-newsletter

# Support for business and essential services during the covid-19 crisis

Any business that is being affected by COVID-19 (coronavirus) or has concerns about its future impact on business can call **01494 927130** or email **BusinessSupport@bbf.uk.com**

Or visit the website where the most up-to-date advice and support is being collated at [bbf.uk.com/covid-19](https://bbf.uk.com/covid-19)



**SUPPORTING  
BUSINESSES  
IN BUCKINGHAMSHIRE**

**BUCKINGHAMSHIRE  
BUSINESS FIRST**

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# Support for business and essential services during the covid-19 crisis

Can you provide support to other businesses?



Legal



Financial



Operational



Consultancy



Wellbeing

fill out a quick online form: [bbf.uk.com/support-offers](https://bbf.uk.com/support-offers)

#workingtogether

# Support for business and essential services during the covid-19 crisis

**Can your business divert staff, machinery or facilities  
to support local or national need?**

If you can divert resources of any kind to support a need,  
fill out a quick online form: [bbf.uk.com/support-offers](https://bbf.uk.com/support-offers)  
with details of what you can offer and we will post it to our offers page.

#TeamBucks

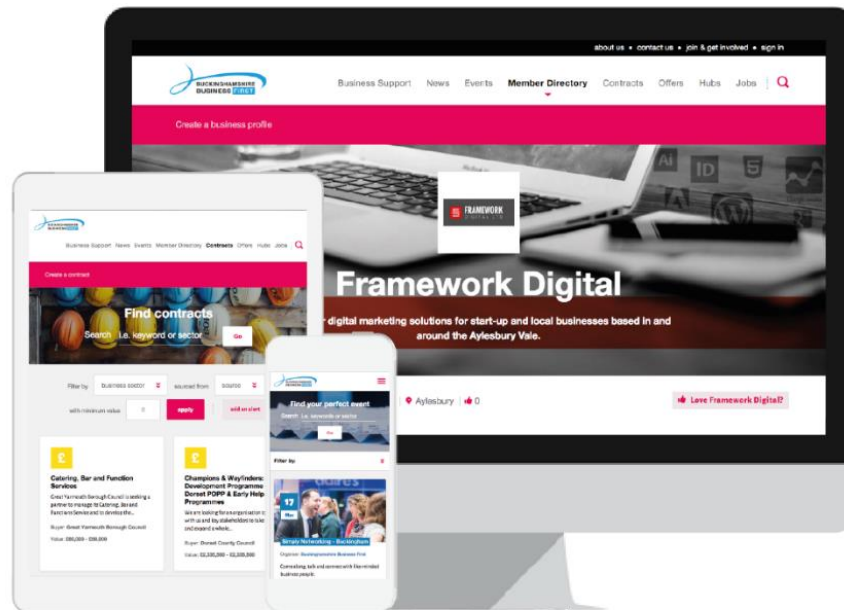
To speak to a member of the Business Support Team call  
[01494 927130](tel:01494927130), email [BusinessSupport@bbf.uk.com](mailto:BusinessSupport@bbf.uk.com)  
or feedback any business concerns via a survey online  
at [bbf.uk.com/covid-19-survey](https://bbf.uk.com/covid-19-survey)



# Member Directory

- Your shop window to our community of **12,000 members**
- Where we refer enquiries
- Is yours up to date?

- Get your business noticed
- Grow your network
- Stay ahead of the curve
- Win new business
- Learn and share
- Get space to think
- Forge new partnerships





Don't miss out on this time-limited opportunity to boost your sales, profitability & productivity!

## **FREE** High-impact advice tailored to your business

- **Build and implement an effective and sustainable growth plan:**
  - ✓ Inject pace and stimulate growth
  - ✓ Feel more confident about the future
  - ✓ Get in shape for financial investment
  - ✓ Take time-out from the day-to-day running of your business
- **Access expert support from:**
  - ✓ Our team of experienced Growth Advisers
  - ✓ Masterclasses from Cranfield School of Management & Harwood Hutton Accountants
  - ✓ Growth Champions – successful local business owners
  - ✓ Peer-to-peer group sessions





Don't miss out on this time-limited opportunity to boost your sales, profitability & productivity!

## Growth Grants – what you need to know!

**Growth Grants of up to £5,000** are available to invest in projects to help your business grow, such as:

- Website development
- SEO and marketing activity
- ISO accreditation
- CRM and accounting software
- Specialist consultancy e.g. Environmental

**Call us on 01494 927137 or email us [Growth@bbf.uk.com](mailto:Growth@bbf.uk.com)**



The Visit Buckinghamshire and The Chilterns website has **18,000 users a month!**

If you are a tourism business and are not listed, you're missing out!

[visitbuckinghamshire.org](http://visitbuckinghamshire.org)



Email [info@visitbuckinghamshire.org](mailto:info@visitbuckinghamshire.org) or call 01494 927403



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# Get in touch

If you need any information or advice about running your business, we can help.



## Online

Extensive information links to a vast arrange of business support, tools and templates



## Face to face

benefit from our team's expert knowledge



## Hotline

For all business enquiries

# Covid-19: Advice to employers

Blaser Mills Law & Buckinghamshire Business First



## **Covid-19: Advice to employers**

### ***Introduction***

As other aspects of business life have already started to change, we are set to address the key questions about the Coronavirus Job Retention Scheme, furloughing and how to comply with existing employment law.

Attendees will have the chance to ask questions which will be answered live.

## Covid-19: Advice to employers

### About *Blaser Mills Law*



At Blaser Mills Law, we bring together exceptional legal minds to solve your problems and deliver to you an outstanding service.



We do this by recruiting high calibre, diverse lawyers from a range of backgrounds who buy into our values; that is to create genuine relationships and provide you with commercially astute, straight-talking advice.



Blaser Mills Law is an award-winning regional law firm, who advises businesses both in the UK and internationally.



**James Simpson,**  
**Head of Employment**  
[ifs@blasermills.co.uk](mailto:ifs@blasermills.co.uk)  
01494 478689

James heads up both the Employment and Data Protection teams, having 20 years' experience in both areas of law. Over his career, he has built up a wealth of experience which he uses to help businesses and individuals reach their desired objectives.

He also uses his knowledge and experience to help company boards and is a non-executive director of a fast growing UK based technology business.

## **Covid-19: Advice to employers**

### ***Coronavirus Job Retention Scheme - Overview***

- Announced on 20 March
- The scheme aims to provide security for employees during the Covid-19 pandemic by providing financial support to businesses to enable them to retain employees.
- The government will pay up to 80% of wage costs for furloughed employees, up to a total of £2,500 per employee.
- The payments can be backdated to 1 March and continue at least to the end of May, depending on when the employee stopped working and whether the Government extend the period.





## Covid-19: Advice to employers *Who can claim?*

- Any entity with a UK payroll, including businesses charities, recruitment agencies and public authorities can access the scheme.

### **The applicant employer must have;**

- Created an started a PAYE payroll scheme on or before 28 February 2020
  - Be enrolled for PAYE on line
  - Have a UK bank account
- 
- Individuals who employ employees (e.g nannies) can use the scheme.
- 
- Administrators who are appointed to run a business can also use the scheme.



## **Covid-19: Advice to employers**

### ***What is a furloughed worker?***

**Furloughed workers** = employees who have been asked to stop work for a minimum of 3 weeks because of the Coronavirus pandemic, either because their work has diminished or gone, or because the employer cannot afford to the pay wages. Employees keeps all rights eg. Unfair dismissal rights

#### **To be designated as a “furloughed worker” the employer must:**

- Elect to change the status of the employee to a “furloughed worker”
- Keep a record of that change (for 5 years).
- Comply with employment law and contractual provisions.



#### **Employers may also need to:**

- Get the consent of the employee to make the changes, particularly where pay is being reduced (depends on how the employment contract is drafted)
- Employers must have objective reasons for choosing who is furloughed
- Go through redundancy procedures of identifying and consulting with at risk employees (collective consultation for 20 + employees).

## **Covid-19: Advice to employers**

### ***Which employees can be furloughed?***

Any employees paid through PAYE can be furloughed, as long as they were on the company's payroll on 28 February 2020. Including those in:

- Full-time
- Part-time
- Agency workers (including those employed via an umbrella)
- Flexible
- Zero-hour contracts

### **Others covered by the scheme:**

- Apprentices
- Shielding employees
- Employees with caring responsibilities
- Fixed term contracts
- Officeholders and LLP members
- Company directors
- Workers ("limb b")



## Covid-19: Advice to employers

### *Which employees can be furloughed?*

#### Specific points

- If staff have already been made redundant they can be re-hired and put on furlough leave, as long as they were on the payroll on 28 February 2020.
- Employees already on reduced hours or pay cannot be furloughed.
- You cannot claim for employees who are self isolating or sick.
- Employees on maternity and other forms of parental leave will continue to receive pay but employers can claim for enhanced contractual pay that is paid.
- Holidays and holiday pay?



## Covid-19: Advice to employers

### *How is the employees salary worked out?*

#### **For salaried employee:**

- Claim for salary, based on the employee's basic salary as of 28 February
- Regular, guaranteed payments also included e.g fixed commission or bonus
- 80% of employer NI and pension contributions
- Can pay less than national minimum wage

#### **For employees whose pay varies, e.g. those on zero hour contracts:**

- Based on either
  - a) Their equivalent pay in the same month in the previous year
  - b) Their average monthly pay over the 2018/19 tax year, whichever is higher.
  - c) If employed for less than 12 months, use average monthly

#### **Not included**

- Discretionary Commission, bonuses and other supplements.
- Benefits in kind & salary sacrifice (note: life event to opt back in)
- Apprenticeship levy and student loans

**NOTE:** Employers can, but do not have to top the employees pay up to 100%



## **Covid-19: Advice to employers**

### ***Can furloughed employees continue to work?***

Employees being put on furlough leave, must cease working for at least 3 weeks and cannot take up other employment with the same employer.

However, they can:

- Undertake training for the employer
- Work provided that it does not make money for the company or involves services to the company
- Volunteer or for other employers.



## **Covid-19: Advice to employers**

### ***How do employers access the scheme?***

- Payments to staff pursuant to scheme are gross and PAYE applies
- Once an employer has designated affected employees as furloughed workers, they must submit details through a new online portal being set up by HMRC, which will be available by the end of April 2020.
- You claim amounts on payroll at the 80% rate or cap
- The employer will need to provide HMRC with:
  - PAYE reference number
  - The number of employees being furloughed
  - The claim period, the start and end date
  - Amount claimed
  - Employee bank account information
  - Contact name
  - Employee phone number



**HM Revenue  
& Customs**

**Covid-19: Advice to employers**  
**Q&A**







**James Simpson,**  
**Head of Employment**  
**[jfs@blasermills.co.uk](mailto:jfs@blasermills.co.uk)**  
**01494 478689**

# Thank you for listening.

Blaser Mills Law & Buckinghamshire Business First



# Keep building your network in Buckinghamshire



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# We value **your opinion...**



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