



Sumetica Payroll

Coronavirus Job Retention Scheme CJRS Reckoner – User Notes

April 2020

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Introduction

This document provides details on the usage of the CJRS (Coronavirus Job Retention Scheme) reckoner within Sumetica, that can be used to assist in the calculation of a claim for a grant from HMRC in relation to furloughed workers.

The exact nature of the scheme and the calculations continues at the point of writing this document to have unanswered questions in some aspects. However the general principle of the scheme is understood.

The CJRS will allow an employer to claim a grant for 80% of wages/salary paid to a furloughed worker. The employers national insurance and pension contributions are also included in the grant.

HMRC have significant documentation on the scheme, and we will not attempt to reproduce that here.

Sumetica has been updated to include a page to record Furlough under. Within the employee record, there is under the Absence heading a page called "CJRS". This will be populated with the pay reference period (the last pay date on before 19th March 2020 (assuming the employee was paid after 19th February 2020). The total gross pay has been used as the value here. Whilst the scheme looks to include only basic pay (analysis has shown us that the majority of pay for the period was based only on a single pay-line).

If you see that the value is abnormally high or low, you can override the value with a more suitable average (details follow in this document) although you should record your method of calculation to satisfy any enquiries.

When the furlough dates are entered, and when further pay is calculated, the system will determine the eligible pay and calculate the "reckoner" values to assist you in making the claim.

So with the above in-mind, you should now have your username and password ready and navigate to <https://payroll.sumetica.net> and get started.

Entering Dates for Furlough

The dates for a furloughed worker are entered in the CJRS tab. This should be the first day that the worker was furloughed and the last day you expect them to be furloughed. You cannot make advance claims, so if you do not know the end date, put in the best approximation you have – the reckoner requires both start and end dates to function.

Sumetica AE Monthly Test

Home Clients Payroll People Reports

Employee Record Long, L (0001) Period 2020/01 (Pay Date 30/04/2020)

Personal Details Contract Details Pay Details Absence AOE Take-on Payslips

SSP Start date 22/03/2020

SMP End date 30/06/2020

SPP PRP pay date 28/02/2020

SHPP PRP frequency Monthly

SAP PRP value 4000.00

SBP PRP override 2500.00

CJRS

Warning this is a guide only.

Save Close

Looking in more detail at the page:

Start date 22/03/2020

End date 30/06/2020

PRP pay date 28/02/2020

PRP frequency Monthly

PRP value 4000.00

PRP override 2500.00

Warning this is a guide only.

You can enter the start and end of furlough. The Pay Reference Period (PRP) date and value are automatically calculated. You can enter an override value if you wish, although you should record your method of calculation to satisfy any enquiries.

HMRC provide extensive notes on how to calculate the reference pay in various circumstances. If for example, like in the screen above – you determine that the PRP pay was not “usual” – perhaps as in this case it included a bonus. Then you can enter the regular amount.

Calculating Claims

Once the furlough dates are entered, Sumetica will automatically calculate the value of a claim based on the payment made during the furlough period.

Where the pay during furlough is the same as the PRP value, we assume that this includes a Top-up to 100%, and produce a claim value that represents 80% (up to the maximum £2500) along with the associated Employers NI and Pension costs.

Where the pay during furlough appears to be 80% of the PRP value, we assume that there is no top-up and base the claim on the amount paid.

Should the reference period or the pay during furlough exceed £2500 the calculations will work on the maximum (£2500) value, the remaining amount will be on the employers account.

Where furlough starts during a pay period, then the relevant days in the period are used to calculate the claim. (e.g. if an employee is paid monthly, and started furlough on 21st March 2020, the claim would be based on $11 \times (\text{PRP Pay} / 31)$. So 11/31ths of the monthly pay would be asserted as being the value that could be used as the basis for a claim.

Seeing Claims

Claims can be seen in two new reports:

CJRS – Summary Claim Reckoner – shows the total claim element and a grand total for the claims between two pay periods. Be sure to include all periods that you have paid furloughed workers and have not claimed the grant for.

CJRS –Claim Reckoner Detail – shows breakdown period-by-period (including pay date) for workers along with their dates for furlough, for the claims between two pay periods. Be sure to include all periods that you have paid furloughed workers and have not claimed the grant for.

Note – these reports are intended as a guide only – Sumetica cannot be certain that the values will be accepted by HMRC, or that HMRC will not review and look to recover values claimed for in error. These reckoner values are supplied to assist navigating the claim process for Employers and Agents only.