

Subject: COVID - Update 21st April

Date: 21 April 2020 at 20:29

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# ALLENACCOUNTS

## Coronavirus Job Retention Scheme (CJRS)

We are continuing to successfully submit claims for payroll clients and will complete this first round of claims as soon as we can.

Please note that as we have expanded our team to deal with the high volume of claims you may receive a call or e-mail from someone other than your normal payroll contact such as Damien Smith, Paul Scott, John McLaren and Emma Horrocks.

HMRC's online calculator is causing a few problems for clients making their own claims. As well as the point we made last night about it only working for 'fixed rate' employees, another issue is that it does not incorporate the £4,000 employment allowance (that most employers are entitled to claim in April) and as a result the employers NIC shown by the calculator is likely to be too high. As a reminder HMRC can retrospectively audit any claim so you should keep a copy of all calculations in case they are requested.

<https://www.tax.service.gov.uk/job-retention-scheme-calculator/>

To cover a few commonly asked questions we have had today:

- You cannot amend or correct a claim, albeit we understand functionality is being developed to allow this in the future
- You can't make more than one claim for the same period

- You can't make more than one claim for the same period
- There is no confirmation e-mail sent after the submission of the claim – we would recommend you take a screenshot of the claim reference number (or at least note it down) as proof that you made a claim in case of queries
- You can only claim for furlough periods that end 14 days in the future – this may be important to employers struggling with cash flow

### Government Launches New Coronavirus Business Support Finder Tool

The Government have today launched a new 'support finder' tool to help businesses and self-employed people across the UK to quickly and easily determine what financial support is available to them during the coronavirus pandemic.

[https://www.gov.uk/government/news/government-launches-new-coronavirus-business-support-finder-tool?utm\\_source=72ee83f6-fae-4c8e-989f-b7acc873bc8c&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/government/news/government-launches-new-coronavirus-business-support-finder-tool?utm_source=72ee83f6-fae-4c8e-989f-b7acc873bc8c&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

### Child Benefit

**Individuals who previously had income over £60k and opted out of receiving child benefit to avoid the high income child benefit charge (HICBC) could now be eligible to claim if they experience a drop in income due to the coronavirus emergency.**

Anyone with income of £60k who has stopped claiming child benefit, but then loses 20% or more of their income (for example under the government's job retention scheme), would find their income falls to below £50k and they are once again eligible to claim without being liable for the HICBC.

Those who anticipate a drop in income this current 2020/21 tax year to below the threshold may want to start claiming again now, in advance of their income falling, if they need help with living costs now.

For the new tax year 2020/21, the amount parents can claim will rise to £21.05 a week for a first child and £13.95 a week per child for subsequent

children – a rise of £32 a year to £1,820, up from £1,788 a year in the previous tax year, for a family with two children under 16.

It is only possible to claim child benefit retrospectively for a period of three months.

The Allens Team



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