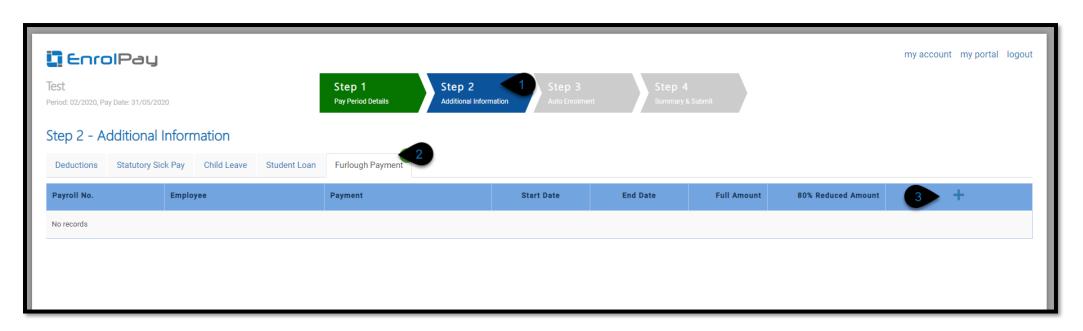
Applying Furlough Payments to PAYE Employees

Furlough payments will be processed via Step 2 – Additional information. To navigate there, take the following steps:



- 1. Select "Step Two" button or hit "Next" from Step 1
- 2. Select the Furlough Payment Tab
- 3. Select the "Add" button



Adding the Payment Details

The screen display holds all the details you need to record the Furlough payment. Please note that you should have followed the correct Employment Law procedure prior to placing your employees on Furlough due to lack of work for them. We would highly advise you contact an Employment lawyer to aid you to take all the necessary steps to place employees on Furlough.

Once an employee is correctly placed on Furlough you will need to calculate the full gross pay they would have received if business was functioning as usual. To calculate the Full Gross Pay Amount use one of the following methods:

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:

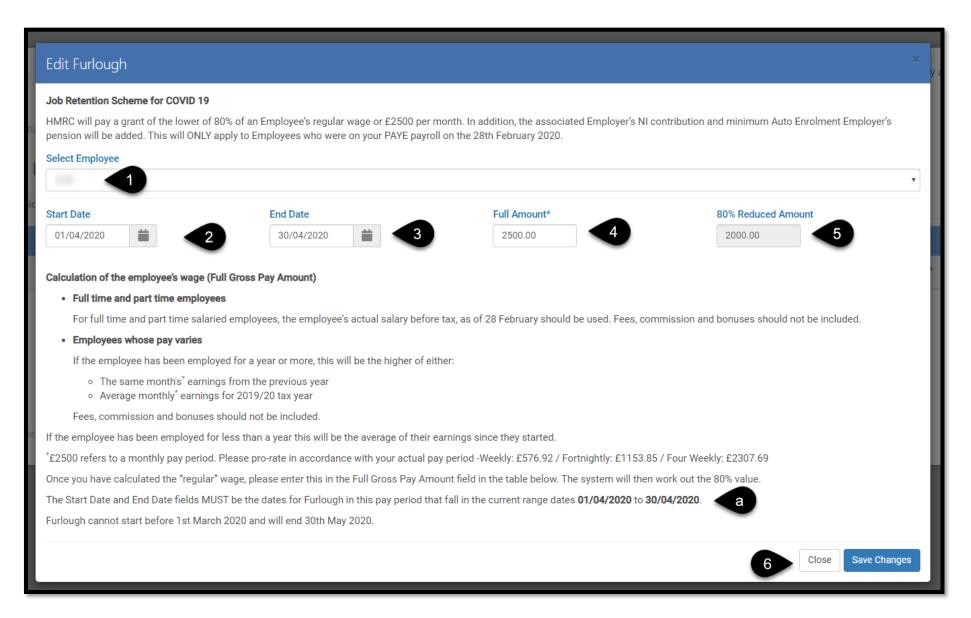
- The same month's* earnings from the previous year
- Average monthly* earnings for 2019/20 tax year

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.



Once you have calculated the full gross pay, take the steps detailed below:



- 1. Select the employee's name from the drop down
- 2. Enter the Date you are paying Furlough from, in the current period

- a. This date must be within the current pay range the system will display your current range for your reference
- 3. Enter the Date you are paying Furlough to, in the current period
 - a. This date must be within the current pay range the system will display your current range for your reference
- 4. Enter the Full Pay Amount the employees would have been paid for the Furlough period
- 5. The system will calculate the 80% due under the scheme
 - a. 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 whichever is less limits are below for reference (please note that the system will prorate the allowance if the furlough period is shorter than the current period)

i. Annually: £30000ii. Monthly: £2500iii. Weekly: £576.92iv. Fortnightly: £1153.85

v. Four Weekly: £2307.69

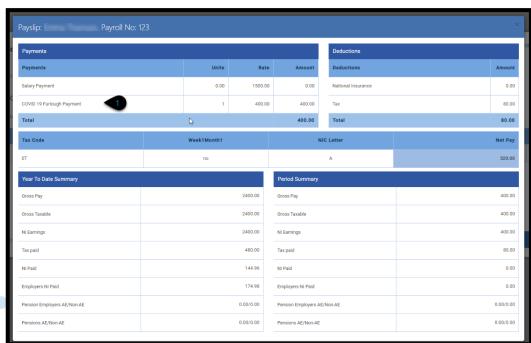
6. Save the change

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

1. The payment will display 80% being paid rather than the full amount

As an employer you can choose to pay additional payments. If no additional payments are being made, either remove the units or delete the payment type in step one





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Continuing Furlough Payments

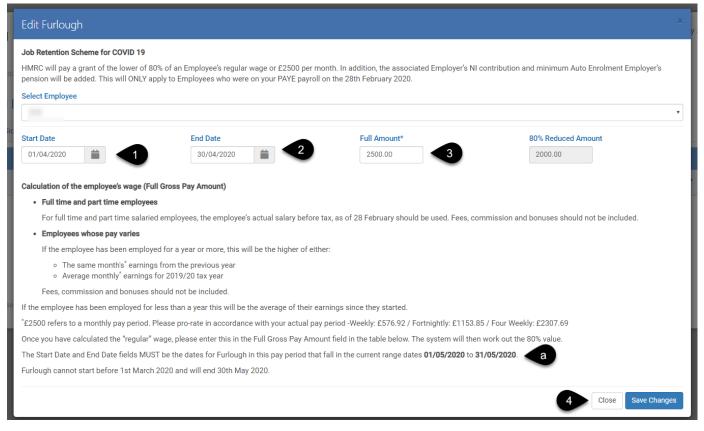
The furlough payment will continue in the employee's record. To amend the amount please navigate to:

• Step Two - Additional Payments > Furlough Payment Tab > Select the Edit pencil





In the furlough payments details screen you can make the following amendments:



- 1. Change the Start Date to the period
- a. Current Pay run dates
- 2. Change the End Date to the period
- a. Current Pay run dates
- 3. Change the amount an employee is receiving please remember to enter the full pay they would have received if business was running as normal
- 4. Save the changes

1. If you wish to add Furlough to an employee who has not being previously receiving it, select the "Add" option on the list header and enter the appropriate details.



Further Details

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

The details you enter into the Furlough payment screen are not the responsibility of Enrolpay Ltd. As an employer you are responsible for the accuracy of recording the information required for your payroll, including:

- Employees you are going to place on Furlough
- Consultation with the employees being placed on Furlough
- Formally notifying these employees they have been placed on Furlough and what that means regarding their pay and work responsibilities
- Identifying the earnings employees would have earned had they not been Furloughed in the relevant pay period
- Entering the correct earnings and dates into the Enrolpay COVID 19 Furlough Function
- Removing any payments or deductions no longer applicable (please note Child Leave statutory payments should continue as normal and will not be subject to Furlough.)
- Adding of any additional payments due to employees
- Under HMRC rules we will not be able to make your claim for you as we are file-only agents (RTI Submissions)