

Written: 19 August 2020

## **C19 BUSINESS NEWS UPDATE**

Welcome to this week's newsletter. Last week we had the removal of France and other close European countries from the "Travel Corridor" with hundreds and thousands of holiday makers rushing to get back from the UK before they had to take self-isolation measures. This week, the Government has made a U-turn on A levels and this quite rightly dominated the news. It is also changing the way public health in England is governed.

Our role is not to comment on the politics surrounding Covid-19 but to help and support our clients with business news and that is what we will focus on in this newsletter.

Statistics released this week show over 9.6 million employees have been on Furlough since March and currently there are 1.2 million Furloughed in August. This amounts to over £34.7billion in grants from the Coronavirus Job Retention scheme which ends in October.

Also in the news is the second claim of the Self-employed income support scheme (SEISS) is now available. The first grant was claimed by 2.7 million people mounting to £7.8billion. Details of the second claim are outlined below. Please contact us if you would like an estimate of what you are likely to get. We have a SEISS calculator to assist.

### **CJRS UPDATE**

What you need to do from 1 September

- From 1 September CJRS will pay 70% of usual wages up to a cap of £2,187.50 per month for the hours furloughed employees do not work.
- You will still need to pay your furloughed employees at least 80% of their usual wages for the hours they do not work, up to a cap of £2,500 per month. You will need to fund the difference between this and the CJRS grant yourself.
- The caps are proportional to the hours not worked. For example, if your employee is furloughed for half their usual hours in September, you are entitled to claim 70% of their usual wages for the hours they do not work up to £1,093.75 (50% of the £2,187.50 cap).
- You will continue to have to pay furloughed employees' National Insurance (NI) and pension contributions from your own funds.

Making sure your data is right

It is important that you provide all the data HMRC need to process your claim. Payment of your grant may be at risk or delayed if you submit a claim that is incomplete or incorrect, so we want to help you get this right. We have an accurate claim calculator so please talk to us if you need any help.

See: <https://content.govdelivery.com/accounts/UKHMRCED/bulletins/29a88c0>

## **FIND OUT WHICH EMPLOYEES YOU CAN PUT THROUGH FURLOUGH AND CLAIM FOR THROUGH THE CORONAVIRUS JOB RETENTION SCHEME**

Find further detailed guidance on the CJRS here: [https://www.gov.uk/guidance/check-which-employees-you-can-put-on-furlough-to-use-the-coronavirus-job-retention-scheme?utm\\_source=6523fc74-0b83-4f25-b14a-280abf8ef134&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/guidance/check-which-employees-you-can-put-on-furlough-to-use-the-coronavirus-job-retention-scheme?utm_source=6523fc74-0b83-4f25-b14a-280abf8ef134&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## **SEISS: SELF EMPLOYED CAN BENEFIT FROM SECOND STAGE GRANT**

Self-employed people whose livelihoods have been affected by coronavirus will be able to claim a second payment of up to £6,570 from 17 August.

Those eligible will now be able to receive a second and final grant worth 70% of their average monthly trading profits, with the money set to land in their bank accounts within six working days of making a claim.

Anyone whose self-employed business has been adversely affected by coronavirus since 14 July is eligible for the scheme.

See: [https://www.gov.uk/government/news/million-of-self-employed-to-benefit-from-second-stage-of-support-scheme?utm\\_source=80615fc0-5519-447c-82f5-5c51a45ba77b&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/government/news/million-of-self-employed-to-benefit-from-second-stage-of-support-scheme?utm_source=80615fc0-5519-447c-82f5-5c51a45ba77b&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## **HOW HMRC WORKS OUT TRADING PROFITS AND NON PROFIT TRADING INCOME FOR SELF EMPLOYMENT INCOME SUPPORT SCHEME.**

Find out how HMRC will work out your trading profits and non-trading income if you are self-employed or a member of a partnership and have been adversely affected by coronavirus (COVID-19).

See: [https://www.gov.uk/guidance/how-hmrc-works-out-total-income-and-trading-profits-for-the-self-employment-income-support-scheme?utm\\_source=5af075e6-b556-408a-a614-8d678e97c5b6&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/guidance/how-hmrc-works-out-total-income-and-trading-profits-for-the-self-employment-income-support-scheme?utm_source=5af075e6-b556-408a-a614-8d678e97c5b6&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## **ASK HMRC TO VERIFY YOU HAD A NEW CHILD WHICH AFFECTED YOUR ELIGABILITY FOR THE SELF –EMPLOYMENT INCOME SUPPORT SCHEME.**

Use this form if you are self-employed or a member of a partnership, and having a new child affected the trading profits or total income you reported for the tax year 2018 to 2019.

See: [https://www.gov.uk/guidance/ask-hmrc-to-verify-you-had-a-new-child-which-affected-your-eligibility-for-the-self-employment-income-support-scheme?utm\\_source=3e003f50-](https://www.gov.uk/guidance/ask-hmrc-to-verify-you-had-a-new-child-which-affected-your-eligibility-for-the-self-employment-income-support-scheme?utm_source=3e003f50-)



[b5fe-443b-8fe9-74b2d6d5fe13&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/guidance/how-different-circumstances-affect-the-self-employment-income-support-scheme?utm_source=9154d7cd-bf28-41e5-85a0-5948e36688d7&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## **HOW DIFFERENT CIRCUMSTANCES AFFECT THE SELF-EMPLOYMENT INCOME SUPPORT SCHEME.**

If you are self-employed or member of a partnership find out how your circumstances can affect your eligibility for the scheme.

See: [https://www.gov.uk/guidance/how-different-circumstances-affect-the-self-employment-income-support-scheme?utm\\_source=9154d7cd-bf28-41e5-85a0-5948e36688d7&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/guidance/how-different-circumstances-affect-the-self-employment-income-support-scheme?utm_source=9154d7cd-bf28-41e5-85a0-5948e36688d7&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## **ACCESS TO WORK: FACTSHEET**

Factsheet about Access to Work and how it can help overcome barriers to starting or keeping a job if you have a disability or long-term health condition.

See: [https://www.gov.uk/government/publications/access-to-work-factsheet?utm\\_source=0f1a06ad-e7a3-413b-bef2-ae830e1b7c66&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/government/publications/access-to-work-factsheet?utm_source=0f1a06ad-e7a3-413b-bef2-ae830e1b7c66&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## **TRAVEL CORRIDORS**

List of countries and territories from where you can travel to England and may not have to self-isolate.

See: [https://www.gov.uk/guidance/coronavirus-covid-19-travel-corridors?utm\\_source=2fd5b58d-bf7c-4911-986b-90f3bd89a73a&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/guidance/coronavirus-covid-19-travel-corridors?utm_source=2fd5b58d-bf7c-4911-986b-90f3bd89a73a&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## **NEW GUIDANCE: HOW TO SELF-ISOLATE WHEN YOU TRAVEL TO THE UK**

This guidance Sets out how to self-isolate when you arrive in the UK. You will not be allowed to leave the place you are staying for the first 14 days you're in the UK.

See: [https://www.gov.uk/government/publications/coronavirus-covid-19-how-to-self-isolate-when-you-travel-to-the-uk?utm\\_source=76cd3f7e-a7b9-4c03-841a-ffaa76f393fe&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/government/publications/coronavirus-covid-19-how-to-self-isolate-when-you-travel-to-the-uk?utm_source=76cd3f7e-a7b9-4c03-841a-ffaa76f393fe&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## **SELF-ISOLATING AFTER RETURNING TO THE UK: EMPLOYMENT**

Guidance for employees and employers on self-isolating after returning to the UK.

See: [https://www.gov.uk/guidance/self-isolating-after-returning-to-the-uk-your-employment-rights?utm\\_source=e36f3711-ddf8-488c-a4f2-17d11e9a107c&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/guidance/self-isolating-after-returning-to-the-uk-your-employment-rights?utm_source=e36f3711-ddf8-488c-a4f2-17d11e9a107c&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)

## **CHECK IF YOU CAN GET TAX-FREE CHILDCARE AND 30 HOURS FREE CHIDCARE DURING CORONAVIRUS**

Find out about temporary changes that may affect you if you are applying for, or already getting, Tax-Free Childcare or 30 hours free childcare.

See: [https://www.gov.uk/guidance/check-if-you-can-get-tax-free-childcare-and-30-hours-free-childcare-during-coronavirus-covid-19?utm\\_source=f639d61d-9451-4baa-b2e0-5550bd6f5dfa&utm\\_medium=email&utm\\_campaign=govuk-notifications&utm\\_content=immediate](https://www.gov.uk/guidance/check-if-you-can-get-tax-free-childcare-and-30-hours-free-childcare-during-coronavirus-covid-19?utm_source=f639d61d-9451-4baa-b2e0-5550bd6f5dfa&utm_medium=email&utm_campaign=govuk-notifications&utm_content=immediate)