

# HMRC portal goes live week commencing 20 April 2020

17 April 2020

The portal is due to go live next week and HMRC is hoping to pay out claims by the end of the month.

That said, it is a new system and no doubt won't be without its teething problems. As of today, there's still no guidance on how to claim the NIC and pension element. There's plenty of opinion out there, but nothing official.

HMRC will issue guidance on this before the system goes live (which is theoretically on Monday!). Rest assured, once we know, we'll let you know.

In the meantime, you can be gathering the following information for your claim:

- Your Government Gateway (GG) ID and password – if you don't already have a GG account, you can apply for one online, or by going to GOV.UK and searching for 'HMRC services: sign in or register'
- Make sure you're enrolled for PAYE online (if you aren't registered yet, you can do so by going to GOV.UK and searching for 'PAYE Online for employers')
- To claim, you will need for each furloughed employee:
  - name
  - national insurance number
  - claim period and claim amount
  - PAYE/employee number (optional).

If you have less than 100 furloughed staff, we understand that you will need to input the information directly into the system for each employee.

If you have a 100 or more, you can upload a file with the information for each employee and HMRC will accept .xls, .xlsx, .csv and ods file types. It goes without saying that it will be very annoying if you have 90+ employees and have to enter them individually!

## Does it pay to wait?

You can make one claim every three weeks, and please remember that you can only claim once your employees have been furloughed for 3 weeks.

With this in mind, if you can afford to, it will be better to claim once you have run your monthly payroll for April.

## Reference date

HMRC has confirmed that the reference date for furloughing is 19 March 2020. What this practically means is:

- you can claim for employees that were employed by you as of 19 March 2020 and were on your PAYE payroll on or before that date. This means that you must have made an RTI submission notifying HMRC of the employee's payment on or before 19 March 2020.  
At first glance this would appear that you can now bring in weekly employees recruited from 29 February provided you had reported them on an RTI submission by 19 March 2020. However, this conflicts with this morning's HMRC's official webinar's Q&A session which repeatedly stated that furloughing only applies to employees on your payroll as at 28 February 2020. So not clear at all unfortunately.
- you can still claim for any employees on your payroll as at 28 February 2020 (provided HMRC received an RTI submission for them on or before 28 February) who were made redundant or laid off and later re-employed and furloughed.

Next week we'll send you a help sheet and template for your claims once we receive the final guidance and see the system 'live'. We'll also be hosting webinars to talk you through the claim (with portal screenshots etc) to help you as much as we can. In the meantime, have a good weekend everyone!

