

# REWARD STRATEGY

INCORPORATING PAYROLL WORLD

Issue 223

## FOR FURLOUGH HELP



**BANG  
HEAD  
HERE**

### Instructions

- 1-Place magazine on a hard surface
- 2-Bang head
- 3-Repeat as necessary
- 4-Turn to page 12 for pain relief

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## WE SAY GOODBYE TO A PAYROLL LEGEND

Here we are, finally, the lockdown period is beginning to ease across all nations.

The government has committed to supporting both employers and employees until the end of October, and you, the pay and reward profession is making sure workers are cared for physically, mentally, financially and socially.

So much can change in such a short space of time, and no one will know this better than payroll managers, who have been working tirelessly to keep up-to-date with the constant furlough changes.

Therefore, we have created the content in this magazine to help support you with your duties during the pandemic. This issue features a selection of "how to" guides on furlough, COVID-19 related sick pay and holiday pay, pensions and financial wellbeing strategies.

During the lockdown, many of us have been kept apart from our loved ones and some of us may have even lost someone close to us. In fact, the payroll community lost an extremely valued and loved member of the profession recently.

In May, Norman Green, a retired payroll consultant, passed away.

Norman was the first contributor to *Reward Strategy* when it was titled Payroll World and had been contributing to our content and events for the past 20 years.

It was a pleasure to work with Norman, he was incredibly knowledgeable, kind and was dedicated to informing the profession.

Much of the payroll community has taken to social media to pay tribute to Norman, referring to him as a "payroll legend" and "a font of knowledge".

He will be greatly missed.

If there is anything specific you would like *Reward Strategy* to cover, in terms of content, please email me at apritchard@shardfinancialmedia.com

In the meantime, stay safe.



**Amber-Ainsley Pritchard**

"Norman was knowledgeable, kind and dedicated to informing the profession"

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**reward-strategy.com**



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# REWARD STRATEGY

— webinars —

## BUSINESS AS UNUSUAL

How to stay educated and informed during the pandemic



WEBINAR

With COVID-19 restricting usual activities, it's never been more prevalent to keep abreast of news and build knowledge. Reward Strategy is delivering monthly webinars to ensure you stay up-to-date

### TOPIC

### MONTH

Keeping the world paid during lockdown and beyond	sponsored by 	<i>On-demand</i>
Holiday Pay and the Pandemic	sponsored by 	<i>On-demand</i>
Maintaining Global Payroll During a Crisis	sponsored by <b>CERIDIAN</b>	<i>On-demand</i>
Going green: How healthy is your reward strategy?		<i>July</i>
Gamification in the workplace		<i>August</i>

**Interested in sponsoring one of these webinars?**

Contact Ben Miller: [bmiller@shardfinancialmedia.com](mailto:bmiller@shardfinancialmedia.com) / 07944 780942

**Register your interest in joining:**

Visit [reward-strategy.com/webinars](https://reward-strategy.com/webinars)

## FRIENDS IN BENEFITS

A podcast from  
REWARD  
STRATEGY



Hosted by  
**Amber-Ainsley Pritchard**  
Editor, Reward Strategy



Featuring  
**Megan O'Shaughnessy**  
Head of Consumer Reward, BT

**Reward Strategy has created its first ever podcast series**

*Friends in Benefits* is hosted by Reward Strategy's Editor Amber-Ainsley Pritchard and each episode will feature a guest from the pay and reward world.

Guests to date include Megan O'Shaughnessy, Head of Consumer Reward at BT, Dommy Szymanska, Pay & Reward Manager for Europe at Stella McCartney, and Nick Day, Managing Director of JGA Recruitment.

SUBSCRIBE TO FRIENDS IN BENEFITS ON APPLE PODCASTS OR SPOTIFY

# REWARD & PAYROLL SUMMIT

08.12.2020 | Hilton London Bankside

In 2020, the Autumn Update Conference has been rebranded to better reflect the needs of the growing profession from payroll into reward.

Taking place on December 8, at the Hilton London Bankside, the Reward & Payroll Summit, sponsored by Cintra HR & Payroll Services, will focus on the key trends and challenges across the pay and reward landscape, including the effects COVID-19 has had on both employers and employees.

The educational event has been running for 15 years and will this year feature three conferences, Reward, Payroll and Global, giving those attending the opportunity to hear from key speakers working within each area.

Bringing together the entire spectrum of reward and payroll, including the most influential HR, employee benefits, pensions, and employment law professionals, the CPD-accredited event will cover:

- COVID-19 business continuity case studies;
- The changing approach to flexible working;
- Taboo subjects such as menopause and fertility policies;
- The impending legislations that

were halted or suspended as a result of the virus;

- How to streamline financial wellbeing across countries;
- Crucial regulatory updates on payroll, pensions and HR;
- The impact of culture on retention and engagement.

Following high demand last year, the summit will again hold a series of roundtables throughout the day. These will be hosted by industry leaders, providing attendees the chance to share and discuss challenges and solutions with peers.

## The Reward 300 Awards

In the evening after the summit, at the same venue, The Rewards, sponsored by Cintra HR & Payroll Services, will celebrate a decade of recognition.

However, this year, The Rewards will also feature The Reward 300 Awards.

The Reward 300 Gala Dinner & Awards, sponsored by Cintra HR & Payroll Services, would normally take place following the first day of the Payroll & Reward Conference in June. However, the event was postponed due to COVID-19.

The Payroll & Reward Conference will now take place during National Payroll

Week, commencing September 7, but *Reward Strategy* feels that this may be too soon to carry out the celebratory element in the evening.

The lockdown is slowly starting to lift across all nations, but *Reward Strategy* wants to ensure the entire profession is able to attend and feels safe doing so.

Therefore, The Reward 300 2020 Index will be announced online at the end of July and The Reward 300 Awards will now form part of The Rewards 2020.

## How to be recognised

The Rewards are now open for entries. The early entry fee period, at £100 per entry, will run until July 24, with a final entry deadline of September 11.

However, all premium *Reward Strategy* members and Reward 300 2020 members receive complimentary entries to The Rewards.

If you would like to attend, speak at or sponsor the events, please speak to our commercial director, Ben Miller, by calling 07944780942 or email: [bmiller@shardfinancialmedia.com](mailto:bmiller@shardfinancialmedia.com). Or, take a look at the event website: [reward-strategy.com/events](https://reward-strategy.com/events) ■

**Amber-Ainsley Pritchard, editor, *Reward Strategy***

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**Speakers from last year's event included (L-R):** Asif Sadiq, then at The Telegraph, now at Adidas; Tarun Tawakley at Deliveroo and Megan O'Shaughnessy from BT

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# THE REWARDS — DECADE EDITION —

08.12.2020 | Hilton London Bankside

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# CRISIS PAY: UK VS SINGAPORE

Lisa Halford examines the differences between the COVID-19 support scheme in the UK and what's available in Singapore



Lisa Halford, KBC

“HMRC could learn a thing or two from the IRAS”

**D**ue to the impact of COVID-19, payroll departments have been under increased pressure. From processing payrolls at home to dealing with the introduction of furlough for payrolls in the UK, I have seen many posts online from fellow payrollers trying to understand the calculations and rules.

I've been in payroll for close to 40 years and 20 years of my experience has been in global payroll and expenses administration, which has given me an in-depth knowledge of payroll regulations and tax across the world.

In my current role, as head of global payroll at KBC, a Yokogawa company, I also manage global expatriate taxation, mobility and costing. Therefore, I am dealing with several support schemes across the globe to help both employers and employees during the pandemic.

## Jobs Support Scheme

In comparison to the UK's Coronavirus Job Retention Scheme (CJRS), I would say that one of the easier schemes I've managed is the Jobs Support Scheme (JSS) that was introduced in Singapore this May. It was set up by the Singapore government to provide cashflow support, including wage support, for companies during the circuit breaker period (Singapore's stay-at-home order).

The Inland Revenue Authority of Singapore (IRAS) gave simple and easy information for the employers to follow. Employers did not have to apply for the scheme, a cash grant was automatically calculated based on mandatory Central Provident Fund (CPF) (Singapore's social security system) contributions data, which is produced each month when payrolls are run in Singapore.

The government makes three main JSS payouts: April, July and October 2020, with an additional special pay out of 50 percent in May 2020.

The level of support for each company depends on the sector in which the employer operates. IRAS has a simple

table as well as a link, to check which tier a company falls under.

KBC fell under tier three which gave 25 percent of the first \$4,600 (SGD) of gross monthly wages per local employee, (however, this scheme does not cover foreign workers).

The IRAS website was easy to understand, it included many examples and a calculator whereby you could copy in the employees pay and the calculator worked out the amount due for each payout - simple.

There is also a calculator to help workout employees' tax, and I can now confidently produce hypothetical tax calculations or calculate net wages after tax. Tax is not, however, collected through the payroll but paid by the individual in the following tax year.

HMRC could learn a thing or two from the IRAS on how to write guidelines and produce calculators.

## Tax tip

Watch out if you ever have a non-Singaporean citizen leaving Singapore, as you must apply for tax clearance a month before they leave, by filing an IR21 form.

The IRAS assesses the IR21 and sends the employer a tax bill, which the employer collects from the employee's pay and then pays over to the IRAS.

However, if the employee has no intention of leaving Singapore permanently, you are not required to seek tax clearance, but do ensure that you obtain a Letter of Undertaking from the employee whereby they state that they will not be leaving Singapore permanently and retain this on your employee records.

People sit at the heart of most businesses, so getting payroll right is of high importance. Unfortunately, mistakes can impact employee morale, the financial health of a business and its reputation. An eye for detail combined with a genuine empathy for staff goes a long way to avoiding costly mistakes. ■

**Lisa Halford, head of global payroll, KBC UK**



# PROCESS PANDEMIC SICK PAY

Home Bargains' Lee Sullivan explains how to claim for COVID-19 statutory sickness pay online

In response to the pandemic, the government widened the scope of Statutory Sick Pay (SSP) to enable some employers to recover SSP payments made to current or former employees when an absence was caused by or related to COVID-19.

## Who is eligible?

Employers are eligible to use the scheme if they have a PAYE scheme that was in place before February 28 2020, with fewer than 250 employees across all schemes.

The updated SSP scheme covers up to two weeks of SSP from the first qualifying day, for employees who are unable to work because they:

- Have COVID-19 or symptoms;
- Are self-isolating because they live with someone who has COVID-19 or symptoms;
- Are self-isolating because they have received notification from the NHS that they have been in contact with someone with COVID-19;
- Are shielding for at least 12 weeks on the advice of the NHS or a GP.

HMRC has made two exceptions clear:

- Employees required to quarantine after returning to the UK from abroad will not qualify unless they also meet one of the above criteria.
- Furloughed employees, who should be included in the Coronavirus Job Retention Scheme, will not qualify.

Employees are not required to provide a Statement of Fitness to Work for a claim to be made, but employers may ask them to provide an NHS 111 isolation note or a shielding letter from the NHS or a GP.

## How to claim

In order to claim this money back from the government, HMRC opened an online portal on May 26 2020.

Unfortunately, there is not one single claim period and the dates from which an employer can claim depends on the employee's reason for absence:

- March 13 2020 if the employee has COVID-19, symptoms, or is self-

isolating because someone they live with has COVID-19 or symptoms;

- April 16 2020 if the employee is shielding on the advice of the NHS or a GP;
- May 28 2020 if the employee has been notified by the NHS that they have been in contact with someone with COVID-19.

A claim can only be made once payment has been made to an employee.

An employer can then claim a maximum of two continuous or non-continuous weeks' sick pay per employee at the relevant rate of SSP (£94.25 on or before April 5 2020 and £95.85 on or after April 6 2020). It should be noted that employers who operate a company sick pay scheme can only claim up to the weekly rate paid.

To make a claim, employers must visit the Government Gateway online with their:

- Government Gateway ID;
- PAYE scheme reference number;
- Contact name and telephone number;
- UK bank or building society details;
- Total amount of SSP being claimed;
- Total number of employees included in the claim;
- Claim period start and end date.

Employers are able to make claims for multiple pay periods within the same submission. In these cases, the first day of the earliest pay period being claimed should be used as the start date of the claim. Similarly, the end date of the claim should be the last day of the most recent pay period.

HMRC has also confirmed that tax agents are able to make claims on an employer's behalf.

## Don't forget

In addition to normal SSP record-keeping obligations, HMRC advises employers to keep COVID-19 SSP records for up to three years. This includes the dates an employee was ill, the reason, which days were qualifying and the employee's National Insurance number. ■

**Lee Sullivan, senior payroll advisor, Home Bargains**



*Lee Sullivan, Home Bargains*

“Furloughed employees will not qualify”





# HOW TO HOLIDAY

The CIPP's Lora Murphy reminds you to pay attention to the new holiday pay rules for employees working and on furlough



Lora Murphy  
CIPP

“Overtime,  
commission or  
bonuses must  
be considered”



**R**ecent news has been dominated by COVID-19 and the Coronavirus Job Retention Scheme (CJRS), but businesses still need to be mindful of the amendments to the calculation of holiday pay.

The changes, which were implemented in the new tax year, are crucial as they will affect how the payroll department works and the processes they must fulfil.

It is to be noted that the content of this article relates directly to the statutory requirements of employers in terms of holiday pay, which is 28 days, but many businesses will offer enhanced holiday entitlement.

#### The change

At the turn of the new tax year, on April 6 2020, substantial changes were introduced to the way in which holiday pay must be calculated.

The move was implemented to ensure that those individuals who work flexible hours are treated more fairly and paid to reflect more accurately what they would have received had they been working.

As opposed to the previous rules, which dictated that holiday pay should be calculated on the basis of the previous 12 weeks' earnings, employers must now pay their staff holiday at a rate based on the previous 52 weeks' worth of earnings.

Where employment has not been for a period of 52 weeks or more, employers must ensure that they only use data relating to complete weeks' worth of pay. Any weeks in which there was no remuneration paid must be discarded.

Historically, employers were able to go back as far as required in order to obtain 12 weeks' worth of pay data, but this changed from April 6 2020. Employers must now limit how far back they search for pay data to a maximum of 104 weeks or two years.

Any weeks that are further back than the 104 complete weeks prior to the first day of the worker's holiday, must not be used for the purposes of calculating

## “Furloughed workers must be paid at their normal rate of pay for holiday”

holiday pay. Similarly, if an employer can gather 52 weeks' worth of pay data without having to look back as far as 104 weeks, then this is completely acceptable.

If a worker takes annual leave before they have completed a full week's work, then the employer will have no data to use for the reference period. In these instances, the reference period will not be used but employers should pay an amount that accurately reflects pay for the length of time that the worker is on leave. This could be based on the pay for the job, any pay already received by the worker and what the worker's counterparts are paid.

#### Overtime and bonus

Holiday pay is no longer paid out based on an individual's basic pay or salary, and there are a number of pay elements that need to be included and considered. Any workers who regularly receive payment for overtime, commissions or bonuses must have these considered and included in a minimum of four weeks of their paid holiday.

Employers may opt to include these pay elements in calculations for holiday pay for the statutory 5.6 weeks' worth of holiday pay, but it is not a legal requirement. The law on the inclusion of overtime, commission and bonus payments is based on the *EU Working Time Directive*, which only relates to four

weeks' worth of holiday.

#### Furloughed workforce

The government has published an explanation of how holiday entitlement and pay operates differently to normal during the pandemic.

Furloughed workers can take holiday without it disrupting the CJRS and, if they decide to do so, they must be paid at their normal rate of pay.

An employer should not automatically pay a worker on holiday the rate of pay that they are receiving while on furlough, unless the employer has agreed to not reduce the worker's pay while on furlough.

If a worker on furlough takes annual leave, an employer must calculate and pay the correct holiday pay in accordance with current legislation. Where this calculated rate is above the pay the worker receives while on furlough, the employer must pay the difference.

However, as taking holiday does not break the furlough period, the employer can continue to claim the 80 percent grant from the government to cover most of the cost of holiday pay.

Workers who have been placed on furlough also continue to accrue statutory holiday entitlements and any additional holiday provided for under their employment contract.

#### The future

Holiday pay and entitlement is constantly evolving and shifting, and there are always plenty of cases that are put before law courts, so it wouldn't be a surprise if further amendments were made to the way in which holiday entitlement and pay is calculated in the future.

Payroll professionals should keep their eyes and ears attuned for any future developments, to ensure that they are paying employees correctly, and in line with the latest legislation. ■

**Lora Murphy, senior policy liaison officer, CIPP**

# FOR FURLOUGH HELP



**BANG  
HEAD  
HERE**

Payroll managers believe flexible furlough will be just as complex to manage as the scheme has to date.  
This comprehensive guide may provide some pain relief



**Amber-Ainsley Pritchard**  
*Reward Strategy*

**A**t the time of writing, more than one million employers have furloughed nine million employees and the total value of claims to the Coronavirus Job Retention Scheme (CJRS) has reached £25.5m.

With so many employers taking advantage of the CJRS, *Reward Strategy* decided to catch up with the key workers involved to find out what they thought of the recently updated scheme.

#### **Where are we now?**

The original furlough scheme, introduced in March, was to run for three months and see the government subsidise 80 percent of workers' wages up to £2,500 per month.

In May, following several updates, the government announced the scheme would run until October.

Since June 10, the government has capped the number of employees that can be furloughed. Employers can no longer furlough an employee for the first time, unless they have already used the scheme and have an employee returning to work from statutory maternity, adoption or shared parental leave after June 10. In this case, the employee can be furloughed.

In addition to the cap, but from July 1, the number of employees an employer claims for, in any claim period, cannot exceed the maximum number they have claimed for under any previous claim.

The start of July also marked the start of what may be the most complex part of the scheme: flexible furlough.

From July 1, furloughed employees can return to work part-time. An employer and employee can agree to working arrangements and the CJRS will continue

to fund the non-working time.

The agreements must be confirmed in writing and the employer will need to report the hours that have been worked and what hours the employee would usually be required to work. HMRC will then pay the grant claim based on hours not worked, using the normal hours the employee would work.

Claim periods must be for a minimum of one week, but can be longer where the pay cycle requires.

To remain eligible for the hours not worked and claimed back through the CJRS, employers must pay their employees, on flexible furlough, their contractually agreed pay rates for hours worked.

#### **Spreading the cost**

In May, the government also announced that employers would need to help meet the costs of the extended scheme.

From August, the CJRS will continue to fund 80 percent of wages - up to a cap of £2,500 - but employers will be required to pay employer National Insurance Contributions (NICs) and pension costs for both the hours worked and not worked.

From September, CJRS claims will be for 70 percent of wages, to a cap of £2,187.50, for the hours that the employee does not work. The employer will pay 10 percent to make up the shortfall to 80 percent, to a cap of £2,500, plus the employer on-costs for NIC and pension.

From October, the CJRS will fund 60 percent of wages, to a cap of £1,875, for the hours the employee is not required to work, the employer will be expected to contribute 20 percent to make up the shortfall to 80 percent, to a cap of

£2,500, plus the on-costs of employer NIC and pension.

The cap will be proportional to the hours not worked.

Rather than drip feed guidance on the CJRS like it has done so far, the government has instead provided employers with all the information they need for the remainder of the scheme. So, *Reward Strategy* asked payrollers whether they thought the next phase of furlough would be easier to manage than the last.

The answers were unanimous: the next phase will be just as complex.

Phillipa McFarlane, payroll manager for the UK, US, Hong Kong, and Turkey at ASOS, said it will be a "nightmare" (see p16).

Jim Woodlingfield, payroll and pensions manager at education and training group NCG, added: "It will be difficult to keep track of the time worked. Calculating the claim will be payroll's biggest concern."

Aaron Mudd, European pay and benefits manager for Lush, said: "Who knows how complex the new style scheme will be to manage?"

"With the first stage of furlough, there was a calculation in regards to furlough payments. Now, with flexible furlough, we are having to establish the normal hours employees would have worked which adds complexity.

"Alongside this we will have the changes in the scheme from the first of the month, this is fine if your normal pay period starts on the first, but if it is half way through the month (like ours) you'll have to do two calculations for your claim in one month and add them together."

Admin issues were also highlighted by Margaret Brown, payroll manager at SecuriGroup, who said flexible furlough

"The most challenging part of furlough is communication"

should be easy to manage "in theory" because all her staff are required to submit a timesheet, but it will likely be as complex to manage as furlough has been to date.

Mareena Flint, HR director at Everyday Loans, said the company has decided against using flexible furlough due its complexity in managing the hours worked and calculating the claims.

Mudd added: "The most challenging part of furlough, for Lush, is communication with employees. A large proportion of our employees are under the variable pay definition, so each month we have actively been communicating with employees - around two weeks before payday - to let them know what they can expect to receive, and this will change each month.

"Flexible furlough will bring a different dimension to this. Employees' usual hours will be established from last year, which may be completely different to their current situation. This can add frustration for both employees and us as an employer, where their furlough payments may not be a fair reflection of their more current working pattern and hours. A smaller, more recent, average could have been used to make this more reflective, but this isn't what the guidance allows.

"We will be communicating, early on, with our managers and employees about what their usual hours are under the calculation guidance, so they can then best make decisions whether to use flexible furlough or not."

#### Time to tighten belts

With employer on-costs of the CJRS set to increase, *Reward Strategy* spoke to both pay and HR managers to find out if their budgets had been affected by the pandemic.

Mudd said: "We've had no impact on budget as such, but there has been a

more considered approach - as there always is - about what we are spending and the timing, whilst there is little income coming into the business."

Woodlingfield also said his budget has not been affected, but the entire group will be "very prudent going forward".

However, some organisations had been financially impacted.

Ian Hodson, head of reward at the University of Lincoln, said the organisation has suffered a significant loss of income, so they are planning spends very carefully.

He added: "As part of our department budget, we are moderating a lot of our programmes down so they become relative. However, we are managing to maintain many programmes through offsetting savings from travel, workplace activities and the suspension of some original plans."

Similarly, due to a loss of business and revenue, Everyday Loans has had to make cost savings by putting its growth plans on hold. The company has put 48 employees at risk of redundancy.

There have been reports of employers paying redundancy - to furloughed employees - based on furlough calculations, therefore 80 percent of wages. So, *Reward Strategy* asked the pay and HR professionals how they would calculate redundancy pay for employees on furlough.

Everyone said they would pay full, contractual pay for furloughed employees made redundant, including pension, healthcare and bonus amounts earned where applicable.

Since interviewing pay professionals for this feature, the government announced a Job Retention Bonus scheme to help firms keep furloughed workers. UK employers will receive a one-off bonus of £1,000 for each furloughed employee who



is still employed as of January 31 2021.

See page 26 for details on redundancy requirements in the current climate.

#### What else?

The pandemic has seen the government take further action to support both employers and employees, with some unexpected changes to legislation:

**Statutory Sick Pay (SSP):** This has been temporarily extended to cover those who cannot attend work because they are self-isolating, shielding or living with someone who is self-isolating or shielding.

However, the scheme is only open to employers who had fewer than 250 employees and an active PAYE scheme as of February 28 2020.

HMRC opened the portal for SSP claims at the end of May. See page nine for guidance on how to claim.

**Holiday pay:** In May, the government published an explanation of how holiday entitlement and pay operates differently to normal during the pandemic.

HMRC announced that an employer should not automatically pay a worker on holiday the rate of pay that they are receiving while on furlough.

If a worker on furlough takes annual leave, an employer must calculate and pay the correct holiday pay in accordance with current legislation. Where this calculated rate is above the pay the worker receives while on furlough, the employer must pay the difference.

More recently, the government announced that workers who are flexibly furloughed and taking holiday during the claim period, should have those hours counted as furloughed hours and not working hours. Employers should not, however, place workers on furlough just because they are on holiday for that

## "Furlough payments may not be a fair reflection of working hours"

period. Read more on the latest holiday pay legislation on page 10.

#### The future

In 2019, much focus of the reward profession was on wellbeing - physically, mentally, financially and socially, but many companies were yet to implement such strategies.

In 2020, it's hoped the pandemic will accelerate the implementation of wellbeing strategies.

Recent research on returning to work following the pandemic, from recruitment firm Robert Walters, found 52 percent of UK employers believe leaders within their organisation need better understanding of mental health and wellbeing.

Tim Robertson, UK compensation and benefits leader at Microsoft, said COVID-19 will lead to more companies realising that a wellbeing strategy is not a "nice to have", but a "need to have".

He said: "For those that viewed it as a way of mitigating insurance premiums or reducing medical claims, it will become what it should have always been: a key part of the duty of care an employer must show to their employees."

In this issue of *Reward Strategy*, we feature guidance on how to recognise vulnerable employees through data, see page 20, and the details of a financial wellbeing package for furloughed employees, see page 24. ■

**Amber-Ainsley Pritchard, editor, *Reward Strategy***

## FLEXIBLE FURLOUGH

HMRC has provided an example of how to calculate minimum furlough pay for an employee who is flexibly furloughed:

- Q Ltd's employee has been furloughed continuously since May 1 2020. The employee is paid calendar monthly. From July 1, the employee returns to work part-time for Q Ltd and is furloughed for the rest of their usual hours.
- Q Ltd makes a flexible furlough claim for July 1 to July 31.
- Q Ltd has calculated that the employee's usual hours from July 1 to July 31 are 164.
- The employee actually works 80 hours and is therefore furloughed for the remaining 84 usual hours.
- Q Ltd has calculated that 80 percent of the employee's usual wages is £1,800. The maximum wage amount is £2,500 as the claim is for a full month.

#### Calculate minimum furlough pay:

1. Q Ltd starts with £1,800 - this is the lesser of 80 percent of the employee's usual wages (£1,800) and the max wage amount (£2,500)
2. Multiply by 84 - this is the employee's furloughed hours
3. Divide by 164 - the employee's usual hours

**Result:** Q Ltd must pay the employee £921.95 for the time they are on furlough. Q Ltd can choose to pay the employee more than this for the time they are furloughed, but does not have to. Q Ltd will next need to calculate how much of the minimum furlough pay it can claim for.

# asos

## THE SILENT PARTNER

Phillipa McFarlane, payroll manager for the UK, US, Hong Kong, and Turkey at ASOS, on her journey from shop floor to back office, the furlough “nightmare” and why payroll queries need to be low

**A**s lockdown begins to ease, *Reward Strategy* remains to socially distance and has carried out its second RS Interview - with a key worker - over video call. From home offices, Amber-Ainsley Pritchard spoke with Phillippa McFarlane, payroll manager for the UK, US, Hong Kong and Turkey at ASOS, about her journey from shop floor to back office, the "nightmare" that is the new style furlough scheme and why it's a good thing employee contact with payroll remains low.

**ALP: How did you come to work in payroll?**

**PM:** "I wouldn't say I fell in to it, but I sort of did. I went from managing retail stores on the shop floor to working in their HR and then payroll departments.

"While I was working at Marks & Spencers (M&S) in the nineties, a part-time admin role came up in payroll. It was mainly dealing with P45s and the old blue P6 coding notices that used to come through from HMRC. I looked at what the others were doing, full-time in payroll, and it was so varied. There was so much going on, I knew what I wanted to do - M&S payroll.

"M&S trained me up, so I was in very good standing, I worked along 20 administrators and we did everything in-house. However, the function I was working in, on Baker Street, London, moved to Manchester in 2004, so I had to go into the 'real world' as a payroll administrator."

**ALP: Where did you go?**

**PM:** "I went to a recruitment agency, to work on both a weekly and monthly payroll, so it was quite a big change. The role was part-time, but when I left to work for Habitat, they had to get someone full-time to keep up with all the work I was carrying out.

"While I was at Habitat, we did quite a lot - we changed payroll provider and systems, we centralised the overseas

"I feel sorry for anybody that has to go through the new scheme"

board, so we have a direct reporting line. "I've seen studies of people saying payroll should sit alone or in finance or HR and so on, but personally I believe we need to sit in the middle of both functions. We can't do our job without accurate information from HR and we need to report accurate figures to finance."

**ALP: Would you say payroll is valued at ASOS?**

**PM:** "Yes, I think we've built up value since I've been here. When I joined four years ago I was the only team member, but I have grown my team as the business has grown. The role of payroll has grown too - we've taken on more payroll duties, such as the international payrolls and pensions admin, which were previously looked after by the reward team, as well as adding in many checking processes to ensure accuracy."

**ALP: ASOS is an online retailer, so would you say it's been affected by COVID-19 as much as physical stores?**

**PM:** "No we were not affected as badly as the high street, as we continue to trade. However, we have had to furlough staff and work out how to use the Coronavirus Job Retention Scheme (CJRS).

"Payroll is used to working up to new changes - you normally find out something is going to happen the tax year before. Then you have the chance to prepare with conferences and webinars, but to figure something out like furlough in three weeks was really, really, really stressful. Something was changing every single day.

"We managed to figure out the furlough payments, but making the claim was another thing entirely. Though, I do have to say, everyone in the payroll profession, including our people experience team, pulled together to get everything done. You'd wake up the day after a change had been announced and so many people had pulled together the new guidance to share overnight. That shows what a great profession we are in."

payrolls and brought them into the London office, built expenses and HR platforms and successfully implemented a time and attendance system. Then the company went into administration. It was really sad, we had built everything up and then had to start shutting stores.

"During my time at Habitat I was advised to take some payroll exams and that was absolutely great advice. I don't know if anyone really understands what payroll is unless they are actually doing it, which is a shame because it's so varied and fast-paced."

**ALP: You're now payroll manager for ASOS. Can you tell me about your team and how the function works there?**

**PM:** "I have a great team of two administrators and myself. We pay around 3,500 employees across the UK, USA, Germany, Hong Kong and Romania. The UK payroll is the largest, containing our head office and contact centre employees. ASOS outsources the delivery and warehouse functions.

"Payroll sits in the reward function at ASOS and we feed into the people experience director who sits on the



**ALP: Will you be using flexible furlough going forward?**

**PM:** "No, I don't believe we will have to manage flexible furlough."

**ALP: How difficult will flexible furlough and the new style CJRS be, for those that use it, going forward?**

**PM:** "It's going to be a nightmare. I dread it, I really do. Luckily, I have come out the other side quite quickly. I just feel sorry for anybody that has to go through the new style scheme."

"Furlough and the CJRS has been one of the hardest challenges I've faced, due to the time constraints and changing guidance. I believe the complexities of flexible furlough will be extremely difficult, it's hard enough trying to get the employees' wages accurate, let alone follow this up with an accurate claim."

"Businesses move at such a fast pace, often our information at payroll cut-off is not always the final status."

**ALP: What's your biggest payroll headache at the moment?**

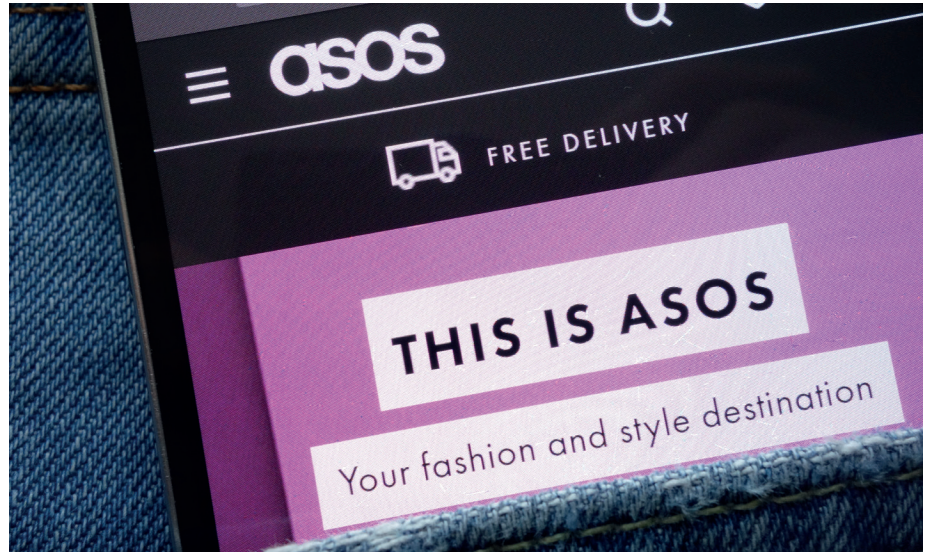
**PM:** "We are still processing furlough, so I would say that and [at the time of the interview] meeting this year's P11D deadline of July 6."

"The ASOS payroll may not be as complicated as others, however we do have employees returning and going on furlough in the middle of months, so we are having to pro-rata the salaries and correct early returners. As well as ensuring furloughed employee's holidays are topped up properly. It's been quite stressful."

**ALP: Following the pandemic, will ASOS offer more flexible working?**

**PM:** "The business strategy for going back into work safely has been to split employees into categories, ranging on the need for each group to be physically at work or at home."

"Payroll is classed as a group that can work from home for longer, so when we do go back to the office, in future months,



it will not be necessary for us to ever go back to five days a week."

"It's been really effective for our payroll team to work from home, you wonder why you ever went in the office every day."

**ALP: Hopefully, employees will understand payroll's importance after the pandemic. Payroll is only contacted when something goes wrong. Would you agree?**

**PM:** "Yes, but that's a good thing. The more queries we get, the more unhappy employees we have - and we need happy employees. Too many queries can waste time and means you should, perhaps, look at your processes."

"I've always said payroll is the silent partner. An organisation is like a big piece of machinery, with this big cog right in the middle (payroll) and if that cog doesn't turn, if we don't do our job properly, or we get rubbish information to work with, the end result will be rubbish too and nothing will work properly." ■

*Amber-Ainsley Pritchard, editor, Reward Strategy*

## Phillipa McFarlane: THE CV

**Payroll manager,  
UK, US, Hong Kong, Turkey**  
ASOS

Jan 2016 - present

**Payroll manager**  
World Duty Free Group  
August 2012 - Jan 2016

**Group payroll manager,  
Europe**  
Habitat  
Feb 2006 - August 2012

**Payroll administrator**  
Angela Mortimer Recruitment  
April 2004 - Feb 2006

# DON'T DO THE SAME OLD THING

Rosemary Lemon explains how we should prepare for the 'new normal' following lockdown working

**C** OVID-19 has probably done more to accelerate flexible-working than anything else in the last three decades. It has pushed companies to rapidly expand their IT capabilities in just a few weeks and forcefully challenged the thinking of traditional managers who, in the past, needed to physically see their teams to be confident that they were really working.

As I slowly adapted to lockdown life, I moved from thinking it would be a temporary fix to something more long-term. I wondered if this is the catalyst for a different future and, if so, what new skills should we learn and where should we search for future talent.

## Skills

There is no doubt that technology is an enabler. We have completely relied on it to do our office jobs from home and to keep in touch with people when we can't physically meet. The ability to be at ease with new software quickly, and feel comfortable chatting to colleagues and clients in a virtual meeting room, is going to become crucial if remote working is to continue. Companies need to consider more training and support in these areas.

Alongside technology, there are other skills we need in this remote working world. We need resilience, flexibility and to be comfortable with change.

Managers and employees need greater communication skills – you have to work harder to stay in touch, build relationships and ensure no one is left out or feels isolated. You need self-motivation and discipline to organise your time. You need to ensure you can separate home and worklife.

## Talent

Technology could also open up a whole new talent pool of experienced people. People are living longer and, unless they have adequate financial savings for a long retirement, they will have to work for longer too.

For older people who may physically struggle with a commute, working from home may provide a welcome alternative to the office.

Similarly, more remote working and acceptance of flexible hours may open up a wider range of work opportunities for people with disabilities and those who are working parents or carers.

Companies need to actively seek out and embrace such talent – having a diverse and inclusive culture isn't just for in the office; it means that you have to include people wherever and wherever they are. This could also mean that your talent is located overseas. Over the last few months global mobility has ground to a halt, meaning talented people may not always be able to come to you – but that doesn't stop them working for you.

Companies need to think outside the box and consider how and where they advertise for jobs, how time zones can be made to work for them and how they can embrace a truly global workforce. Governments also need to consider tax and employment regulations to facilitate, more easily, living in one country while working for a company based in another.

## 'It's not for everyone'

We mustn't forget that remote working isn't for everyone. Not all jobs can be done from home and not everyone wants to live and work in the same place. Mental health issues have escalated during lockdown and we mustn't forget to look after our existing talent.

It has not been an easy time for companies or employees during the pandemic. However, it has been a catalyst to think about work in a different way.

I hope we don't go back to the same way of doing things and can take the best of the old and the new into the future. ■

**Rosemary Lemon, group head of reward, Hays**



**Rosemary Lemon,**  
*Hays*

“Having a diverse and inclusive culture isn't just for in the office”



# DISCOVER HARDSHIP

Charles Cotton explains how employers can use the take-up of benefits to identify staff in financial trouble



Charles Cotton, CIPD

“Drill down and see if financial issues vary by characteristics”

**A**t this time of crisis many people have, unfortunately, fallen into economic hardship.

Recent CIPD research has found that close to 40 percent of employees' financial security has worsened because of the COVID-19 lockdown. And with so many of us still working from home, it may be hard for employers to identify those who are financially struggling.

However, the take up of employee benefits can be a useful indication of financial vulnerability and there are several things that HR and reward professionals can look out for using data analysis.

One indicator is if employees do not take up some of their benefits, typically ones that require a financial contribution from them. For instance, workers who are hard-up might be more willing to opt out of their workplace pension scheme or just make the minimum required contribution. Similarly, they might not take up the offer to buy share options in your firm or purchase discounted goods and services through your voluntary benefits plan.

Another indicator is if they do take up certain benefits, typically those that help them with a crisis. For instance, there might be an increase in the number of calls regarding money concerns to your employee assistance programme. Similarly, there might be more people asking for hardship loans or signing up for financial awareness programmes.

## The risks

While aggregate benefits data and trends can be useful to help inform employers of who needs help, and how to reach out, it is important to drill down to see if financial issues vary by such characteristics as ethnicity, gender, etc. Otherwise, you may adopt the wrong policy response.

Similarly, there are GDPR issues and it is important to protect peoples'

privacy, otherwise there could be legal repercussions to how information has been used - even if it's with the best of intentions, employers could lose the trust of the people they are trying to help.

While pay can also be an indicator to assess those employees who might be at greatest risk of poor financial wellbeing, HR and reward professionals should not rely on this measure alone. For instance, one of your employees who is on a good wage may feel vulnerable because their partner has suddenly lost their job and they now only have her salary to rely on. Similarly, one of your high earners might be finding it hard to adjust to the lockdown and might be getting into debt through online gambling.

While looking at benefits might be a good way to identify those in financial difficulty, the focus of reward professionals should be to give people financial security no matter what the current climate is. This can be achieved by paying a liveable wage and giving access to a comprehensive financial wellbeing package, which can help staff save for the future, manage their debts, protect themselves against risks like falling ill, and become more financially literate (read more on p24).

However, there's a challenge: A CIPD poll of over 1,000 employers, conducted in April, found that just 32 percent provide financial wellbeing support to staff.

Most aspects of employee financial wellbeing are already there within a company, so people professionals just need to check what is already being provided, make sure it is fit for purpose, fill in anything that's missing and bring everything together into one offering. Then regularly assess the offering and amend it as necessary.

By adopting a strategic approach, we can help improve the financial security of our employees and improve the financial resilience of our employers. ■

**Charles Cotton, performance and reward adviser, CIPD**



# PAYROLLING PENSIONS PROPERLY?

The Pensions Regulator provides detailed guidance on employers' obligations to furloughed workers during the pandemic

**W**e are continuing to listen and talk to employers as they navigate these unprecedented times. We are focused on the protection of savers and want to ensure employers have the support and information they need to meet their responsibilities, so that staff receive the pensions they are due.

Our COVID-19 page online outlines measures we have put in place to support employers who run pension schemes, including guidance for employers in respect of the Coronavirus Job Retention Scheme (CJRS).

As part of the CJRS, employers can claim up to the statutory minimum automatic enrolment employer pension contribution on wages included in the grant for claims ending before August 1 2020.

Below we are going to explore the guidance around payroll and pension contribution calculations for employers using the CJRS, as well what employers using salary sacrifice need to know.

## Furlough and pensions

While employers have furloughed staff, they are still required to fulfil their automatic enrolment duties - including maintaining the correct pension contributions.

In most cases, the employer's payroll solution will calculate the correct pension contributions for furloughed staff in the same way as other staff.

When paying furloughed staff, deductions such as tax, National Insurance contributions and pension contributions will continue to be made from the furloughed member of staff's pay and paid as usual.

The furloughed staff's pension obligations remain unchanged, the employer will still upload the contribution schedules to their pension provider and pay the staff and employer pension contributions over to the pension scheme, calculated on the furlough pay.

Yet, some employers calculate their pension contributions on a different basis and do not use banded qualifying earnings, so that contributions are calculated from the first penny of earnings. Where this is the case, the employer will calculate and pay across their pension contribution as normal. However, the employer will also need to calculate three percent of the qualifying earnings, of their furloughed staff, as part of the process for making the claim for the total grant under the CJRS. This is in addition to the existing pension contribution calculation in payroll and not instead of it.

## Salary sacrifice

When calculating the pension contribution due for a furloughed employee who has agreed a salary sacrifice arrangement for pension contributions, any contractual obligations the employer has entered into, and the obligation in the pension scheme rules, continue to apply as normal.

However, as all of the grant claimed must be paid to a furloughed worker in the form of money, this may mean that where a salary sacrifice arrangement is in place for pensions, an employer will need to amend their payroll processes to calculate the pension contribution to be paid to the pension scheme under the pension scheme rules.

The Pensions Regulator has further guidance on the CJRS and salary sacrifice available online, but it is more applicable to large employers and their advisers. Smaller employers should contact their payroll adviser or pension provider for help.

Automatic enrolment is a long-term commitment to savers and we want to ensure they continue to have the opportunity to save for their retirement now and in the future.

Employers and their advisers should continue to check our website to ensure they have the up-to-date information they need to meet their duties. ■

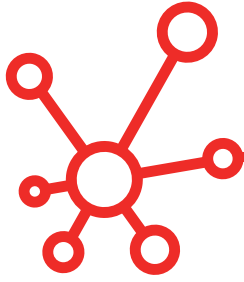
**The Pensions Regulator**



*The Pensions Regulator*

**“Furloughed staff’s pension obligations are unchanged”**

8-9 Sept 2020



# PAYROLL & REWARD Conference

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PAYROLL WEEK



## DAY 1: TUESDAY 8 September

- 10:30 Registration and check-in
- 11:15 1-2-1 payroll surgery sessions with The Payroll Centre's tutors
- 12:00 Lunch served
- 12:45 Conference introduction and welcome
- 13:15 A review of the payroll industry
- 14:00 Payroll in the 20s
- 14:45 Tea and coffee served
- 15:15 COVID-19: What did we learn?
- 16:10 **Breakout session 1** Reward and benefits in the workplace  
**Breakout session 2** COVID-19: Business continuity  
**Breakout session 3** Optimisation and global management

## DAY 2: WEDNESDAY 9 September

- 08:00 Registration, coffee and croissants
- 09:10 Keynote speaker
- 09:45 Employment law
- 10:30 Tea and coffee served
- 11:00 **Breakout session 1** Optimisation and global management  
**Breakout session 2** International Payroll and HR update  
**Breakout session 3** Plan, process, manage, report
- 11:50 Pension changes: Pension dashboards explained
- 12:30 Lunch served
- 13:30 **Breakout session 1** Trends and challenges in payroll  
**Breakout session 2** Brexit, Britain's left the building  
**Breakout session 3** UK devolution in work and payroll
- 14:15 **Breakout session 1** Policies: Managing staff and leave  
**Breakout session 2** Company transparency  
**Breakout session 3** The payroll professionals roundtable
- 15:00 Tea and coffee served
- 15:15 Me and my team: What's our future?
- 15:45 Conference round up, key learnings and what the future holds
- 16:20 Conference closes



## COVID-19 PANEL SPEAKERS



Aaron Mudd  
*European Pay and Benefits Manager*  
LUSH



John Stonestreet  
*Head of Payroll and Pensions*  
ESSEX AND KENT POLICE



Maria Stark  
*EMEA Payroll Manager*  
AVEVA



Martina Whittell  
*People Operations, Reward and Payroll*  
NEWDAY



Megan O'Shaugnessey  
*Head of Consumer Reward*  
BT



Valerie Douglas  
*Payroll Manager EMEA*  
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INFORM • EDUCATE • SUPPORT

## Kay Ingram explains the ways employers can help furloughed employees build financial resilience



“Transferring assets to the lower taxpayer can produce savings”





**T**he financial impact of lockdown on employees can be as severe as the mental and physical side effects of not being able to live and work normally.

While government-backed schemes are welcome, they may still leave millions of households facing new financial challenges. Employers may wish to facilitate financial wellbeing support, so that once employees return, they can resume work with less financial stress.

The Coronavirus Job Retention Scheme (CJRS) for furloughed staff provides a grant of 80 percent of PAYE salary up to a maximum of £2,500 per month. For furloughed employees who usually earn more than £37,500 per year, the drop in income is greater than 20 percent.


Employers must help those furloughed regain financial resilience by highlighting what's available in terms of financial wellbeing, as well as what could be introduced to help.

#### **Tax allowance and relief**

Income tax collection works on the premise that what happened last year is what will happen next year. Major disruptive events can alter the pattern and unless a taxpayer notifies HMRC of the changes in their income, they may continue to be taxed - for some time - on higher historic earnings. A personal tax audit may uncover refunds due or allowances unclaimed.

Current income tax law embeds 'cliff edges' when calculating tax due and availability of some allowances. These apply when income exceeds £12,500, £50,000 and £100,000.

Where income falls below these thresholds, eligibility for allowances and reliefs may become available. For example, a couple where one has income below £12,500 and the



“The pandemic has reminded us all of our mortality”

financial resilience, but are sometimes underappreciated unless employees are reminded of their value from time to time.

An assessment of current benefits provided by the employer, filling any gaps in the employee's needs and updating of nomination forms, can help to reinforce the value of the employment package.

The pandemic has reminded us all of our mortality. A wills and power of attorney service, together with consideration of inheritance tax planning, can also be part of a comprehensive financial wellbeing package.

other below £50,000, will qualify for marriage allowance.

If income falls below £50,000, tax-free savings income doubles from £500 per year to £1,000.

A reduction in income below £100,000 makes the taxpayer eligible for a personal allowance of £12,500 - which is worth £5,000 of tax saved.

Couples whose earning pattern and income has changed radically may benefit from a review of their savings and investment income. Transferring assets to the lower taxpayer can produce savings.

#### **Childcare**

Employees with young children whose income drops below £60,000, can once again claim child benefit without losing it all in tax charges.

A higher earner whose income falls below £100,000 will become eligible for tax-free childcare of up to £2,000 per child, per year. Whether childcare vouchers are still appropriate can also be considered.

#### **Financial resilience**

Employee benefits form the bedrock of

#### **Debt management**

Where lower incomes have meant debts have built up, debt counselling can be helpful.

Following deep cuts in base rates, remortgaging may save money as existing lenders tend to be slower to pass on savings to borrowers.

#### **Pensions and investments**

Many employees may fear that the drop in stock markets in the first quarter of 2020 has derailed their retirement plans. However, the fall in value may be much less than feared.

While stock markets have shown deep losses, many pension default funds are invested in mixed assets, with other investments offsetting the fall in share prices. A review of funds and what this means for long-term plans can set minds at rest and reset retirement planning.

Top rate taxpayers, with income between £150,000 and £240,000, can make more pension savings with tax relief at 45 percent, since April 6 this year, so could benefit from a review of pension savings. ■

**Kay Ingram, director of public policy, LEBC Group**



# HOW TO LET GO DURING A PANDEMIC

Blake Morgan's Madeleine Mould explains the risks and possible penalties of making large groups of employees, or those furloughed, redundant



Madeleine Mould, *Blake Morgan*

“Statutory redundancy payments should be based on pre-furlough pay”



**W**ith the Coronavirus Job Retention Scheme (CJRS) set to end on October 31 2020, many employers are turning their minds to the possibility of redundancies.

Below is a brief summary of an employer's collective and individual redundancy obligations.

### Collective consultation

Where an employer proposes to make between 20 and 99 redundancies at the same establishment within a 90-day period, they will be required to:

- Notify the secretary of state (failure to do so is a criminal offence);
- Commence formal consultation with appropriate representatives at least 30 days before the first dismissal takes effect, or 45 days if the proposal involves 100 or more redundancies.

For collective consultation, redundancy has a wide definition (broader than for unfair dismissal claims), which is simply that the reason for dismissal is not personal.

The proposed redundancies must be at the same "establishment", which will be fact-dependent. Employment tribunals will often consider a geographical and organisational test. For example, are redundancies located at different sites and do they behave as distinct entities?

### Who are appropriate representatives?

Where a trade union is recognised for collective bargaining purposes, in respect of the affected employees, the trade union representatives will be the "appropriate representatives".

Without a recognised trade union, the employer can consult with another pre-existing body of representatives (e.g. an employee forum), or allow affected employees to elect representatives.

Elections will need to be built into timescales - consultation cannot usually start until the representatives have been provided with the relevant statutory information.

### Requirements and penalties

The employer must, in writing, provide appropriate representatives with information about the reasons for proposed dismissals, numbers and descriptions of employees involved and the total number of employees at the establishment. They must also provide the proposed method of selecting employees, carrying out dismissals, calculating redundancy payments and "suitable information" about the company's use of agency workers.

They must then consult with the representatives meaningfully, with a view to avoiding or reducing the number of redundancies, or mitigating the consequences of the dismissals.

Failure to properly collectively consult can result in protective awards of up to 90 days' gross pay (uncapped), in respect of each affected employee. The cost of getting it wrong is, therefore, potentially significant.

### Individual employee's rights

In addition to collective consultation, employees must be individually consulted. Those with qualifying service will be able to bring unfair dismissal claims.

Whilst "redundancy" is a potentially fair reason for dismissal, its definition is narrower in this context: an employee will be "redundant" if they are dismissed because the business closes, their workplace closes or the business has a reduced need for employees to do a particular kind of work.

Once a potentially fair reason is established, the employer must show that they have followed a fair process and the decision to dismiss was reasonable in all the circumstances.

Importantly, collective consultation does not replace individual consultation; failure to consult properly with individual employees could mean they are unfairly dismissed, notwithstanding proper collective consultation.

Challenges to selection for redundancy must be considered, as well as alternative

roles and other options, potentially even continuing furlough if this would avoid the need for redundancy.

Finally, employers should be mindful of claims which do not require a minimum length of service, such as discrimination, whistleblowing and certain automatic unfair dismissal claims.

### Redundancy on furlough

In relation to COVID-19, employers should be alert to the risk of automatic unfair dismissal where the sole or principal reason for the dismissal was that the employee, in circumstances of danger which they reasonably believed to be serious and imminent, left or did not attend their workplace, or took appropriate steps to protect themselves or others.

Where an employee has raised concerns or refused to attend work because of COVID-19, employers will need to be careful to separate this from any redundancy process to avoid any implication that the employee's actions are the reason for their dismissal.

As for notice and pay, there appears to be nothing to prevent employees from "working out" their notice whilst furloughed (although whether they should be paid 100 percent of salary will depend on each case).

A Statutory Redundancy Payment (SRP), however, cannot be paid using the furlough grant. It is also unlikely that employers will be able to base "a week's pay" on the reduced pay received during furlough for the purposes of an SRP.

"A week's pay" refers to "normal working hours" or variable working hours. If a worker's normal contractual working hours have not changed, their SRP should be based on pre-furlough pay. Similarly where hours vary, no account is taken of weeks where no work is done (e.g. furlough). If there are no "normal working hours", it is possible that an SRP could be based on reduced furlough pay, but there is no clarity on this and it is a risky approach. ■

*Madeleine Mould, solicitor, Blake Morgan*

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Contact: Geoff Dorward  
Target employee range: up to 20,000

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Frontier Software, established in 1983, is a leading provider of HR Solutions with over 16000 customers in 13 countries worldwide. Our payroll solution is available in each country of operation. chris21 is a secure multi language HR database for all organisations around the world.

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Website: [cgi-group.co.uk](http://cgi-group.co.uk)  
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The HR solutions and services provided by CGI are affordable, scalable, secure, flexible and reliable. CGI offers a full range of HR processes using its own comprehensive and established payroll software and those of other major suppliers with whom it has accredited relationships. CGI's solutions can be tailored to fit clients' requirements and are built on the backbone of technologies such as cloud and intelligent automation. Additionally, CGI can blend with multiple HR software solutions which allows CGI to shape and develop services to meet your business needs.



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Website: [www.cintra.co.uk](http://www.cintra.co.uk)  
Contact: Geoff Dorward  
Target employee range: up to 20,000

Cintra is an award-winning provider of HR and payroll software and solutions. Cintra prides itself on service excellence, built on mutually rewarding relationships. Cintra offers a single, fully integrated solution for all of your HR and Payroll needs, utilising the best functions from our award-winning HR and Payroll products... from payroll and HR management to communications and reporting, in one easy-to-use system, saving you time and money and putting control and accuracy at your fingertips. Cintra's software can be deployed as an in-house or hosted solution. Cintra offers a fully integrated payroll and HR solution, with the ability to outsource your payroll requirement. Cintra's software supports an unlimited number of employees within one database and has the ability to report across the whole organisation.



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Website: [frontiersoftware.com](http://frontiersoftware.com)  
Contact: Sales Department  
Target employee range: Unlimited

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Website: [intelligosoftware.co.uk](http://intelligosoftware.co.uk)  
Contact: Fiona Cullinane  
Target employee range: Unlimited

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Target employee range: up to 20,000

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Contact: Frances McDonald  
Target employee range: Unlimited

Intelligo provide trusted payroll solutions to clients ranging in size from 300 to 20,000+ employees. Its payroll software Megapay is an enterprise level payroll system that is capable of accommodating the most demanding complex payroll scenarios. Developed as a standard application, the solution is highly configurable to meet clients specific payroll needs. It is widely used throughout every industry and is available as either an installed solution or on a hosted basis. As a Certified Workday Global Cloud Partner, the system fully integrates with Workday. In addition, Megapay is PAYE Recognised by HMRC.



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Target employee range: Unlimited

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Contact: Fiona Cullinane  
Target employee range: Unlimited

Intelligo's flagship payroll product Megapay, is the Number 1 payroll system choice for corporate organisations and the public sector. Megapay is used throughout every major industry from Manufacturing, Telecoms, Top 5 Accounting Firms, Government Departments, etc., with clients ranging from 500 to 20,000+ employees. As a Certified Workday Global Payroll Cloud Partner, Megapay is certified as interoperating with Workday HCM. In addition, Megapay also interfaces with leading T&A and Financial applications.

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Contact: Sales Department  
Target employee range: 1 to 50,000

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Website: [reward-strategy.com/events](http://reward-strategy.com/events)  
Contact: Michael Short  
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Contact: Sales department  
Target employee range: Unlimited

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