

SCHEDULE OF SERVICES

This schedule should be read in conjunction with any existing engagement letter and the existing terms of business. This schedule does not replace the existing schedule on payroll services but should be read in addition to them.

1. OUR RESPONSIBILITIES AND SCOPE IN APPLYING FOR THE GRANT UNDER THE CORONAVIRUS JOB RETENTION SCHEME (CJRS)

1.1. Coronavirus Job Retention Scheme (CJRS)

1.1.1. Claims under the CJRS cover two separate timeframes:

- 1 March 2020 to 30 June 2020
- 1 July 2020 to 31 October 2020

1.1.2. We will check your eligibility to claim from 1 July 2020 by verifying
i) a claim has been made relating to the period 1 March 2020 to 30 June 2020;
ii) for which employees successful claims have been made and;
iii) the total number of employees for whom claims have been in any one claim period between 1 March 2020 and 30 June 2020.
We may ask you for additional information to do this.

1.2. Access to the HMRC portal

1.2.1. We will access the HMRC portal designed to make claims for the coronavirus job retention scheme grant ('the grant') on your behalf as it becomes available.

1.2.2. You authorise us to do this on your behalf.

1.2.3. Where we do not have existing authority to act on your behalf in respect of PAYE services you will need to authorise us as an agent. We will initiate this by requesting an authentication code from HMRC which will be sent to you and you will need to forward to us once received. We are unable to advise on how quickly HMRC will issue an authorisation code which may delay your application.

1.3. Applying for the grant

1.3.1. We will calculate the amount that can be claimed for each individual employee being furloughed on the basis of their regular wage/reference pay/usual hours/actual hours according to the most recent guidance available from HMRC at the time of the claim being entered into the HMRC portal. We will keep detailed records of how this calculation has been made.

1.3.2. Where fewer than 100 employees are being furloughed, we will enter the required information for each individual employee into the HMRC portal to make a claim for the grant.

1.3.3. Where 100 or more employees are being furloughed, we will upload a file to the portal that includes each employee's full name, national insurance number, furlough start

and end date (if known), amount claimed and in addition for flexible furlough claims, actual hours worked and usual hours.

- 1.3.4. We will ensure that the 'regular wage/reference pay/usual hours/actual hours' amount calculated for each employee is entered correctly into the HMRC portal based on the information provided to us by you in conjunction with any payroll records for the employees that we currently hold on our systems in accordance with the most recent guidance published by HMRC.
- 1.3.5. For claims for pay periods after 1 July 2020 we will make separate claims for pay periods that overlap calendar months. We will calculate the national insurance element of these claims based on guidance published by HMRC on 12 June 2020 or later.
- 1.3.6. Where payroll software systems allow us to do so we will identify the furloughed amounts of pay covered by the grant [and any employer top up] separately on each employee's individual payslip issued to them.
- 1.3.7. We will communicate with you in relation to your business or company's claim, having agreed with you that you will represent your business or company.

1.4. Changes in the law, in practice or in public policy

- 1.4.1. We will not accept responsibility if you act on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law, practice, public policy or in your circumstances.
- 1.4.2. We will accept no liability for losses arising from changes in the law (or the interpretation thereof), practice or public policy that are first published after the date on which the advice is given.

2. YOUR RESPONSIBILITIES TO FACILITATE A CLAIM UNDER THE CORONAVIRUS JOB RETENTION SCHEME

2.1. Information requirements

- 2.1.1. You will need to provide us with the following information and/or confirm the information we currently hold is up to date and accurate:
 - your employer PAYE reference number
 - the number of employees being furloughed
 - National Insurance Numbers for the furloughed employees
 - names of the furloughed employees
 - payroll/employee number for the furloughed employees (optional)
 - your Self-Assessment Unique Taxpayer Reference or Corporation Tax Unique Taxpayer Reference or Company Registration Number
 - the claim period (start and end date)
 - amount claimed (per the minimum length of furloughing of 3 consecutive weeks for claim periods before 30 June 2020)
 - the usual hours worked by the employee (for flexible furlough claims from 1 July)
 - the actual hours worked by the employee (for flexible furlough claims from 1 July)
 - the name on your bank account

- your bank account number and sort code
- your contact name
- your phone number

2.1.2. It is imperative that bank details supplied to us for entry into the HMRC portal are correct. You should check the accuracy of the details provided or provide a copy of suitable documentation that can be used to validate the bank details. We will not be responsible for funds not being received where bank details have been supplied incorrectly.

2.1.3. Grant funds will be issued directly by HMRC into the business or company bank account. You are responsible for paying your furloughed employees at least the amount of the grant received.

2.1.4. You must inform us if the status of any furloughed employee changes, for example their furlough period is extended, if they return to work sooner and their furlough period comes to an end or if they are flexibly furloughed.

2.1.5. If conditions of the scheme are breached grant funds received may need to be returned to HMRC. Please refer to government guidance for further information: <https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme>

2.2. Time limits for submission

2.2.1. We will endeavour to submit applications for the grant by the required deadlines as follows:

- 31 July 2020 for claim periods between 1 March 2020 and 30 June 2020
- 30 November 2020 for later claim periods (HMRC to confirm further details)

2.2.2. If the information required (see 2.1) to complete the submission on the HMRC portal set out above is received later than the date agreed with us, we will still endeavour to process the claim to meet the filing deadlines; but we will not be liable for any costs or other losses arising if the claim is late or the returns are filed late in these circumstances.

2.2.3. To enable us to carry out our work, you agree that all information to be delivered online is submitted on the basis of full disclosure.

2.3. Other responsibilities

2.3.1. You are responsible for ensuring that furloughed staff receive at least 80% of their regular wage/reference pay up to the monthly cap of £2,500 or in the case of flexibly furloughed employees the proportional percentage accordingly to the furloughed hours. We will calculate any top up amounts required by the employer when the government element of the grant is reduced. Deductions such as administration charges from this amount are not permitted.

2.3.2. Even though you are engaging us to help you make a grant claim for furloughed employees via the HMRC portal on your behalf, you are legally responsible for ensuring that the data in your grant claim submissions is correct and complete.

2.3.3. You are no less responsible for errors in unapproved submissions, submitted on the basis of the information provided to and processed by us, than if you had confirmed your approval of the submission.

2.3.4. You must retain copies of all records for 6 years, including:

- the amount claimed and claim period for each employee
- the claim reference number
- the furlough grant claim calculations including amendments
- for employees who were flexibly furloughed, usual hours worked including any calculations that were required
- for employees who were flexibly furloughed, actual hours worked

2.3.5. You will forward to us any communications received from HMRC, in sufficient time to enable us to deal with them as may be necessary within the requisite time limits. Although HMRC has the authority to communicate with us it is essential that you let us have copies of any correspondence received, because HMRC are not obliged to send us copies of communications issued to you and, in most cases, will not do so.

3 FEES

3.1 Fees for Services Provided

3.1.1 We took the decision early on that our fees on a time charge basis for completion of all grant claims including SEISS and CJRS would be waived in order to assist businesses in distress. The Schemes were then extended and amended multiple times leaving us with significant further work to complete claims on your behalf. Fees for this additional work will also be waived.

3.1.2 As the decision to waive fees was to assist businesses and to also create goodwill the waiver is subject to you continuing as a client for all existing services for a period of 2 years after the final grant claim to enable recovery of our own costs through your continued goodwill. Should you disengage from us or we disengage from you for whatever reason within that period we reserve the right to invoice our fees due for the grant claim services provided that are payable on receipt or payable by direct debit where one is in place. Charge out rates will follow our current structure but at time of writing is £200 + vat per hour for partner, £75 + vat per hour for payroll officer, £100 + vat per hour for senior associate. Amounts chargeable are based not only on time spent but also on the skill and experience of the staff completing the work.