



Updated CJRS Assistance Reports

Detailed Guidance



Opera



Opera^{SE}

Pegasus Software
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Updated Coronavirus Job Retention Scheme Assistance Reports

The Coronavirus Job Retention Scheme (CJRS) is a temporary scheme open to all UK Employers (ERs) starting from 1 March 2020. It is designed to support ERs whose operations have been severely affected by coronavirus (COVID-19). Further information to check if you can claim may be found at <https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme>

Once you have calculated out your claim you can find more information about the claim process at <https://www.gov.uk/guidance/claim-for-wages-through-the-coronavirus-job-retention-scheme>

***Important:** Before continuing, please note that the assisting reports only work if you create a separate payment profile for furlough payments and name it “Furlough” as this will allow the new reports to identify furlough payments. This is to ensure ERs National Insurance Calculations (ERs NICs) and minimum pension contribution reclaims are calculated correctly. Where you are topping up the pay, you must create a new payment profile for the top-up, any description can be used but it is recommended you use “TopUp “ (you can use any different existing payment profile if required for the top-up).*

You must calculate out the 80% value manually and ensure the payment does not exceed the reclaimable limit.

This document accompanies the updated solution offering assistance with the CJRS.

Opera Assistance

A new set of standard and Excel furlough report designs are available to handle the changes introduced by HMRC to the CJRS from July onwards, these reports are in addition to those originally released for use from March 2020.

To help ERs with working out the required information to submit a claim under the CJRS, two new reports have been designed to assist you and fall into 2 main categories;

- relevant CJRS (furlough) information and
- a claim file for furloughed Employees (EEs).

This method means you will not have to perform a full upgrade your Opera 3 software. All you will need to do is follow a few [simple steps](#) to access the new reports.

Three main elements of information are required to calculate out the total claim value.

- Furloughed wage (lesser of 80% of normal wage or the relevant limit)
- ERs NI on the furloughed wage (normally 13.8% but can vary depending on NI code) where appropriate
- Minimum automatic enrolment ER pension contributions on the furloughed wage (up to 3% - between AE LEL & UEL) where appropriate.

The new reports must be used for CJRS claims for the months of July, August, September and October.

Note: CJRS ends after October.

What are the key legislative changes HMRC have introduced?

In July

- For July, EEs can be flexibly furloughed (i.e. an EE can return to work on a part-time basis, with furlough being payable for their non-working hours).
- In July the ER can still claim the furlough pay of 80% (up to max. of £2,500 per month) and claim the associated ERs NICs and minimum pension contributions.

In August

- For August onwards, whilst the ER can still claim the furlough pay of 80% (up to max. of £2,500 per month) the ER can no longer claim the associated ERs NICs nor minimum pension contributions i.e. the ER has to start paying those themselves.

In September

- For September onwards the ER must start contributing towards the cost of the wages for furloughed EEs.
- In September, whilst the EE themselves must still be paid 80% of their usual pay, HMRC will only fund 70% of that pay; the ER must pay (fund) the remaining 10%, as well as the ER having to pay all the associated ERs NICs and minimum pension contributions for all of the furlough pay (i.e. not just on the 10% portion the ER now has to pay).
- For September, the maximum furlough pay reduces from £2,500 per month to £2,187.50.

In October

- In October, whilst the EE themselves must still be paid 80% of their usual pay, HMRC will only fund 60% of that pay; the ER must pay (fund) the remaining 20%, as well as the ER having to pay all the associated ERs NICs and minimum pension contributions too for all of the furlough pay.
- For October, the maximum furlough pay reduces from £2,187.50 per month to £1,875.

The new reports will be deployed in the same way as was applied for the original furlough reports released back in April, i.e.: an automated copy utility for Opera 3 VFP/SQL, with a manual deployment process then required for Opera 3 SE. The deployment steps are covered in the [How do you deploy the reports](#) section of this document.

After the new reports have been deployed (and assuming the original 'April' reports have previously been deployed) the Opera 3 system will have two different sets of furlough reports:

- the original set for use up to (and including) June 2020
- the new set for use from July 2020 onwards.

Important: the new reports must only be used for claims in July onwards; any remaining claims for June must be performed using the original reports.

How do you deploy the reports?

There are different methods for deploying these reports in Opera 3 and Opera 3 SQL SE respectively. The following set of instructions are;

To deploy the new reports in Opera 3

Please follow the steps below;

1. Create a Folder on your PC and name it appropriately i.e. Job Retention Scheme.
2. Download the **Opera 3 JobRetentionSchemeV2.Zip** file from ([KB 2128334](#)) and save it to the folder created in step 1.
3. Extract the files into that folder.
4. Ensure everyone is out of Opera.
5. Run the **CopyJobRetentionSchemeReportsV2.exe** file.
6. Check the paths for the system & reports directory are select **Copy Reports**.
7. Click **OK** when completed successfully.
8. Click **Quit** to exit out of the deployment program.

Note: *The original reports will automatically be renamed to **Up to June Furlough Standard & Up to June Furlough Excel***

To deploy the new reports in Opera 3 SQL SE

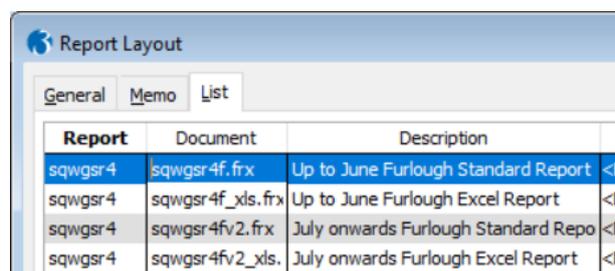
Please follow the steps below;

1. Create a Folder on your PC and name it appropriately i.e. Job Retention Scheme.
2. Download the **Opera 3 SQL SE JobRetentionSchemeV2.Zip** file from ([KB 2128342](#)) and save it to the folder created in step 1.
3. Extract the files into that folder.
You now need to add the report designs into the report layout manager (and also apply a minor edit to the existing report descriptions).
4. Ensure everyone is out of Opera.
5. Log into Opera and access **Administration-System-Report Layout**.
6. **Rename** the existing **Furlough Standard Report** to **Up to June Furlough Standard Report** and **Furlough Excel Report** to **Up to June Furlough Excel Report**.
7. **Create a new** record for the standard report;
 - a. Report name : sqwgsr4
 - b. Description : July onwards Furlough Standard Report
 - c. Document : sqwgsr4fv2.frx (*remember to browse to the folder created in step 1 and select the appropriate extracted report file*)
 - d. Copy the contents from the **sqwgsr4fv2_memo.txt** file from the extracted files into the Memo field.
 - e. Save the record.
8. **Create a new** record for the XLS report;
 - a. Report name : sqwgsr4
 - b. Description : July onwards Furlough Excel Report
 - c. Document : sqwgsr4fv2_xls.frx (*remember to browse to the folder created in step 1 and select the appropriate extracted report file*)
 - d. Copy the contents from the **sqwgsr4fv2_xls_memo.txt** file from the extracted files into the Memo field.
 - e. Save the record.

Important: *The new reports are not included in 2.72 nor 2.72.50 releases; therefore where either of the releases are installed, if you require the new furlough reports, then you must ensure you have deployed them separately via the associated deployment mechanism.*

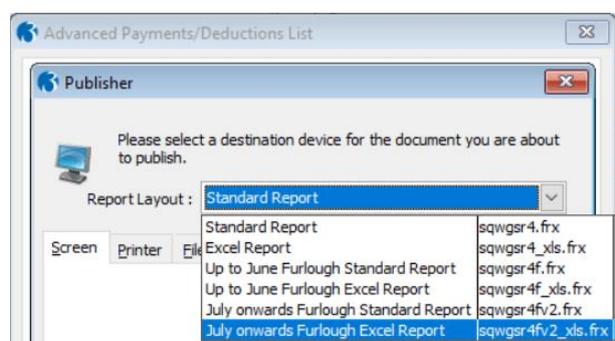
What is deployed?

Essentially 2 new reports are deployed for the Opera 3 solution with respective code to assist in providing the necessary information to make a furlough claim from July onwards (so there will be 4 options now available for furlough information).



Report	Document	Description
sqwgsr4	sqwgsr4f.frx	Up to June Furlough Standard Report
sqwgsr4	sqwgsr4f_xls.frx	Up to June Furlough Excel Report
sqwgsr4	sqwgsr4fv2.frx	July onwards Furlough Standard Repo
sqwgsr4	sqwgsr4fv2_xls.frx	July onwards Furlough Excel Report

The reports show the amount that can be claimed back from HMRC for furlough pay and associated ERs NICs and ERs minimum pension contributions where relevant. The report will only calculate for where the whole of the pay period has been furloughed. If paying/reclaiming for a pay period in which an EE was only furloughed for part of the pay period then the reclaim amounts will have to be calculated manually.



NB: The reports only work for 2020/21 tax year (e.g. NI bands, pension bands).

How do you run the Reports?

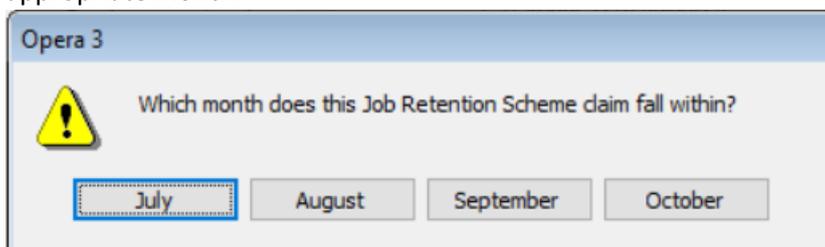
To run the new reports, please follow the steps below;

1. In **Opera 3 – Payroll & HR- EOY/Special Reports** select the **Advanced Pay/Ded List**.
2. Select the required **Groups** you wish to run the report for.
3. Select the required EEs, gender and settings as required.
4. Ensure you select the **Furlough** payment profile and if you process a top-up, the payment profile used as a top-up must also be selected and click OK.

Note: If only paying EEs 80% of their pay (i.e. no additional top-up) then select just the payment profile being used for furlough however, if additionally topping up the 80% furlough pay (e.g. to ensure the EE still gets 100% of their pay overall) then when running the report you must select both the furlough payment profile and the top-up payment profile too.

Where an EE is flexibly furloughed then inclusion of the top-up payment has no effect whatsoever on the calculation of the claimable values for that EE, top-up payments only affect the claimable values of full-time furloughed EEs. Therefore if the ER has a mixture of flexible and full time furloughed EEs, and the ER also tops-up EEs pay, then the ER should still select both the furlough and top-up payment profiles when running the new reports.

5. From the **Report Layout** drop down on the publisher form,
 - a. For up to and including June claims select;
 - i. **Up to June Furlough Standard Report** to produce a pdf detailed report of all relevant information (To assist with a manual input of the claim via the **HMRC Claim Portal** or via the claims telephone number for ERs with less than 100 EEs)
 - ii. **Up to June Furlough Excel Report** to produce an output file which follows the HMRC claim file standard (To be used for uploading a claim file to HMRC via the **HMRC Claim Portal** for ERs with 100 or more EEs, this file can also be used to attain the values for assisting with a manual input of the claim).
 - b. For July onwards claims select;
 - i. **July onwards Furlough Standard Report** to produce a pdf detailed report of all relevant information (To assist with a manual input of the claim via the **HMRC Claim Portal** or via the claims telephone number for ERs with less than 100 EEs). This new standard report should only be used where there are no flexibly furloughed EEs because in order to calculate the correct claim values for a flexibly furloughed EE, you have to provide the various hours figures which the standard report doesn't cater for.
 - ii. **July onwards Furlough Excel Report** to produce information to create an output file which follows the HMRC claim file standard (To be used for uploading a claim file to HMRC via the **HMRC Claim Portal** for ERs with 100 or more EEs, this file can also be used to attain the values for assisting with a manual input of the claim). Please see the [Mandatory Excel Report manipulation to create a valid file for July onward submissions](#) section for further instructions on finalising the file to be submitted.
6. Because the rules for CJRS change from July, when one of the new reports is run, you have to confirm which month you are claiming for and are presented with a prompt to select the appropriate month.



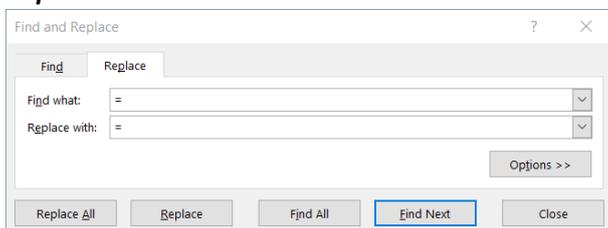
The current month is selected by default based on machine date e.g. machine date is in September then the claim month defaults to September.

Important: *The month selected must be the month within which the ER is making a claim for, and not what the month currently is at the time of making the claim; e.g. if on the 2nd August you are entering a claim for July, then you must choose 'July', however if on the 2nd August you are entering a claim for August, you must choose 'August'.*

The new reports require the claim month to ensure the correct claim amount is calculated by the report e.g. from August onwards the report must no longer show claim values for ERs NICs nor minimum pension contributions.

If running the new XLS report, you must re-activate the published formulas in Excel after it has been generated. A simple process of replacing all the = signs with = signs (the same character) will re-activate the formulas, this can be done using the following steps;

1. In Excel on the **Home Ribbon** bar, select the **Find & Select – Replace (CTRL+ H)** option.
2. Replace an = with an = by entering an = in the **Find what: & Replace with:** boxes and click **Replace All**.



3. Once Excel confirms it has completed the replacement process, click **OK**, then **Close** (the **Find and Replace** form).

Report details & value calculations

This sections describes the report information and calculations in more detail, including when running the new reports for the respective claim months (July, August, September & October).

Running the reports up to and including June

The report calculates key furlough reclaim amounts as follows:

- i. For the standard report, the reclaim values per EE are shown in a bold EE sub-total line; there's also an overall totals line too at the end of the report.
- ii. The payment value that can be reclaimed (and on which reclaim values are based) only applies to payment profiles using a description of 'Furlough'.
Note: if you incorrectly enter a furlough payment value that exceeds the reclaim limit (£2,500 per month, £576.92 per week) the report will cap the reclaim pay at the limit, highlight the value with an asterisk, and will then only calculate ERs NIC and min. pension reclaim values based on the capped value.
- iii. The ERs NIC that can be reclaimed is based on furlough payments and, where also being paid, top-up payments too. The NI is based on the EE's current NI category letter; e.g. if an EE is under 21 then there will be no ERs NIC reclaim.
Note: where there's no top-up payment then ERs NICs is based purely on the furlough payment. Where top-up also applies then the ERs NICs is based on the furlough payment's portion of the overall ERs NIC following current HMRC rules.
- iv. The ERs min. pension contributions value that can be reclaimed is based only on furlough payments and is only calculated/displayed where the EE has a non-zero ER pension contribution being applied in the current pay period (i.e. X type deductions for the pay period in which the furlough payment is being paid).
Where such a ER contribution is being applied, the report then calculates the ERs min. pension contribution reclaim value as being the *lesser of*:
 - The mandatory ER pension contribution i.e. 3% of the reclaimable furlough pay value less the ER pension lower qualifying threshold for 2020/21
 - Or
 - The ER contribution that has actually been calculated (paid by the ER to the pension provider) for the current pay period (i.e. the sum of This Period values for any X type deductions that apply to the EE).*Note: Please check the values if you calculate multiple pension schemes for a single EE.*

Running the new reports for July

Flexible furlough is introduced for July and this may impact the way the new Excel report must be processed.

From July, EEs can be flexibly furloughed i.e. an EE can return to work on a part-time basis and be put on furlough for their remaining non-working (furloughed) hours.

The HMRC requirements for calculating the claim values for ER NICs and minimum pension contributions for flexibly furloughed EEs are complex and are different to those applied to EEs who are furloughed full-time. For this reason, where EEs are flexibly furloughed then it's the XLS Workbook (file) created by the new furlough Excel report that must be used to manually input the various 'hours' figures required for such EEs.

***Important:** The ER must only enter the hours figures for flexibly furloughed EEs (not for those furloughed full-time) and for those flexibly furloughed EE, the ER must enter all three hours figures.*

Upon entering the hours figures, the XLS will then automatically calculate/adjust the various claim related fields within the spreadsheet accordingly based on the EE (detail line) being amended.

How does the XLS do that? The XLS file created by the new furlough report contains Excel formulae to perform such calculations.

For those EEs who are furloughed full-time, then you must not enter hours figures, or adjust the reclaim values for such EEs. The reclaim values already calculated/output to the XLS for full-time furloughed EEs are correct and do not require adjustment.

Note: For flexibly furloughed EEs it's also the case that the ERs minimum pension contributions reclaimed value is only calculated/displayed where the EE has a non-zero ER pension contribution being applied in the current pay period.

Running the new reports for August, September & October

Where you choose a claim month of August or onwards, both the new standard and Excel reports will automatically exclude claim values for ERs NICs and minimum pension contributions; the only claimable value included will then be that for the furlough wages.

For claims in September and October, whilst the EE themselves must still be paid 80% of their usual pay, HMRC will only fund 70% (and 60% respectively for October) of an EE's furlough pay. The ER must pay (fund) the remaining 10% (and 20% respectively for October).

However, the way in which the ER records their share of the cost towards the furlough pay may differ between ERs i.e. differ from an Opera 3 payroll processing perspective. For example;

Note: This will highlight the different capabilities with respect to how the ER will want to record their share of the cost in the Nominal Ledger.

- An EE usually gets paid £2,250 per month, and they usually work 164 hours per month.
- In terms of furlough, the max. furlough pay the EE can be paid is 80% of £2,250, which = £1,800.

In August, the EE is flexibly furloughed, whereby they work for 80 hours in August, hence are paid furlough for 84 hours (164 – 80).

Based on their usual pay rate, this means the EE receives:

- £1,097.60 for the 80 hours they work part-time.
- £921.95 for furlough, calculated as (£1,800 / 164h) * 84h

So for August, the £921.95 furlough paid to the ER is exactly what the ER can claim back; straightforward.

Assuming the EE’s pay, part-time hours etc. are exactly the same again for September, this time however, whilst the EE will still be paid £921.95 for furlough, the ER has to pay the cost of a certain percentage of that amount i.e. the ER can no longer claim back all of the £921.95.

- For September, the amount the ER can claim back calculates out as (921.95/80%) * 70% = £806.71.
- This means the ER’s cost towards the furlough will be £921.95 - £806.71 = £115.24

Payment scenario 1

So, if in the Nominal Ledger the ER wants to separately record their cost towards the furlough (£115.24); e.g. in a Profit & Loss expense account; then the ER will have to enter split the EE’s furlough pay of £921.95 into two separate/different payment profiles. One for the claimable furlough pay, and another one for the ER’s cost to the furlough, both of which will be linked to the specific Nominal Ledger accounts as required. Then the following payments would be paid to the EE;

- P/T Work £1,097.60
- ER FrCst £115.24
- Furlough £806.71

Orion Vehicles Leasing		Nominal Analysis of Payroll (Journal)	
Nominal Code	Cost Centre	Debit	Credit
E310			Salaries
E320			PAYE & NIC Payable
E330	ADM		Staff Pension Payable
W110	ADM	1097.60	Wages
W115	ADM	115.24	ER contrib to furlough cost
W118	ADM	806.71	Furloughed wages
W120	ADM	177.68	Employers NI Contribution

Payment scenario 1 example payroll N/L Analysis report

Note: ‘Furlough’ must still be used as the profile description for paying the claimable amount of the furlough pay with a different profile description then being used for paying the amount of the ER’s cost of the furlough pay.

Payment scenario 2

However, if in the Nominal Ledger the ER does not want to separately record their cost towards the furlough then the following payments could be paid to the EE;

- P/T Work £1,097.60
- Furlough £921.95

Orion Vehicles Leasing		Nominal Analysis of Payroll (Journal)	
Nominal Code	Cost Centre	Debit	Credit
E310			Salaries
E320			PAYE & NIC Payable
E330	ADM		Staff Pension Payable
W110	ADM		Wages
W118	ADM	1097.60	Furloughed wages
W120	ADM	921.95	Employers NI Contribution
		177.68	

Payment scenario 2 example payroll N/L Analysis report

Questions & Answers

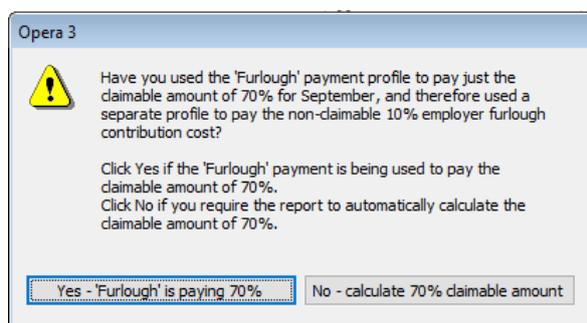
Question: Why is it important for Opera 3 to know how the ER is processing the portion of the EE's payment that the ER is having to fund towards furlough through payroll ?

Answer: The XLS upload file, i.e. the CJRS claims portal/process in general, must only contain the value of furlough pay the ER is entitled to claim back, hence in the previous example for September the portal claim must only contain the value of £806.71

Therefore if payment scenario 2 is being applied by the ER, that means the XLS report produced by Opera 3 has to calculate/derive the resulting claimable value of £806.71 from the furlough payment of £921.95. Whereas if payment scenario 1 is being applied by the ER, that means the XLS report must not calculate/derive the resulting claimable value from the furlough payment because the furlough payment value already contains the claimable value of £806.71.

Question: How do the new reports know whether you have to calculate/derive the claimable value or not?

Answer: Where the report is being run for a claim month of September or October then you are given another prompt to confirm whether the claimable amount needs to be calculated out;



Note: 70% & 10% or 60% & 20% is applied accordingly based on whether you select September or October as the claim month.

Important: Only you will know what type of payment scenario has been applied, so you can provide the answer to the prompt. Opera 3 cannot work it out automatically. It's vital you answer the above prompt correctly.

Mandatory Excel report manipulation to create a valid file for July onward submissions

For the XLS file created from Opera you may need to complete several entries in the file with information that is not retained or available in Opera, ensure only specific information is included in the spreadsheet and also name the file appropriately prior to uploading it via the Claim Portal.

Entering further required data (where relevant)

Three extra columns have been added related to flexible furlough for the associated claim period, and must be manually input by the ER:

- the number of normal hours worked
- the actual hours worked
- the furlough hours.

Note: These new columns must only be completed for EEs who are flexibly furloughed i.e. those EEs who have returned to work on a part-time basis, and are then furloughed for the remainder of their pay period.

If you have to create multiple Excel files for the same claim period (e.g. weekly and monthly for EEs processed in separate Opera companies) you must give each filename additional characters to make the filename unique. At the time of writing this document, HMRC currently state that you can only make 1 claim for the period, so it may be that you need to manually combine multiple files into the one/single file for upload; if this is the case, ensure the overall totals you enter in the portal for the claim matches that of all combined detail lines / files.

Preparing the file

Why have Pegasus added extra rows and columns in the spreadsheet that require removing?

In order to input the claim into the HMRC portal the ER will still need to know:

- The number of EEs furloughed
- The total amount of furlough pay to be claimed
- And, for up to and including July, the total amount of ER NICs and the total amount of ER minimum pension contributions that are being claimed for the furlough pay.

Therefore the above overall total values are still included in the new Excel report. Also, in order for the correct details to be calculated out per EE, various Excel formulas were applied in the published output using extra columns (in addition to the 3 columns included for the flexible furlough details). However such figures must be manually removed from the XLS

file before the XLS file is uploaded to HMRC – our recommendation is to take the required data and place it in a new spreadsheet.

Remember: For claims from July onwards, XLS files to be uploaded to HMRC must now only contain the EEs detail lines, they must no longer contain company header, footer lines nor any extra non-specified columns or rows used for calculations.

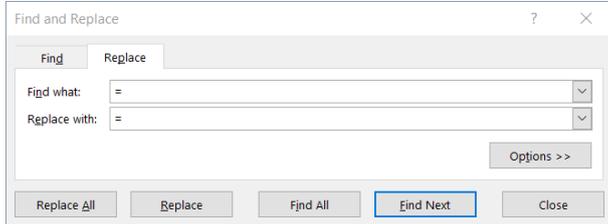
The following steps must be performed on the XLS furlough report in order to ensure the relevant created submission file is not rejected.

1. Create a new Excel Workbook and name it appropriately (The filename must consist of PAYE Ref. (excluding '/'), an underscore and the claim start date; e.g. for *PAYE Ref. 123/456* and a claim starting *01/07/2020*, filename=*123456_010720.xls*. You may also add characters to the filename as required to guarantee uniqueness within your PAYE Ref. as a whole; e.g. *123456_010420_NonDirectors.xls*).
2. Switch to the **July onwards Furlough Excel Report** Workbook that was created.

- The formulas created in the spreadsheet now need re-activating.

Note: if this has already been done as part of the [How do you run the Reports?](#) section and the formulas have been re-calculated, please proceed to step 7.

- In Excel on the **Home Ribbon** bar, select the **Find & Select – Replace (CTRL+ H)** option.
- Replace = with an = and click **Replace All**.



- Once Excel confirms it has completed the replacement process, click **OK**, then **Close** (the Find and Replace form).

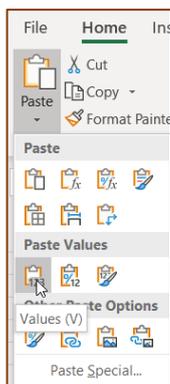
Important: The next set of steps must be completed after you have input the hours figures for any flexibly furloughed EEs.

- Highlight the required cells to be copied. These will be all the non blue entries.

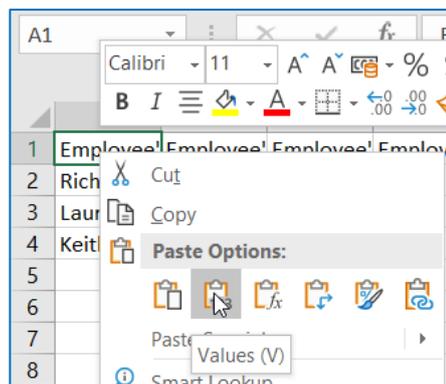
Note: likely cell A3:I#, where # is the last row containing data – A3:I6 in the example screenshot.

Employee's Full Name	Employee's NINO	Employee's Payroll Reference	Employee furlough Start Date	Employee furlough End Date	Employee claim amount	Normal Hours	Actual Hours	Furlough Hours	ERs	NIC	ERs Pension	EE Claimable Pay	EE Claimable Pay
Richard Godson	G1543715A	1001			837.99				29.58	1.4		300.00	
Laura Quigley	J0192876D	2001			2803.46				266.86	36.6		2500.00	
Keith Harris	CE398743D	3001			2274.78	160	80	84	222.97	51.81		2000.00	

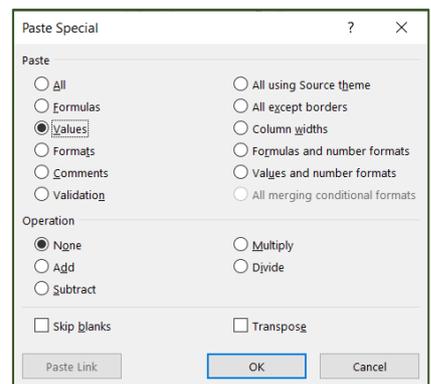
- Copy the selected data by selecting the **Copy** option from the Home ribbon bar (**CTRL + C** – you should then see the data selection lines).
- Switch to the newly created Workbook (i.e. 123456_010720.xls) done in **Step 1** and select cell **A1**.
- Perform a **Paste – Values** (either by clicking on the **Paste** dropdown menu and selecting **Values**, **Right clicking** on cell A1 and select the **Values** option or selecting **Paste special** and the choosing the **Values** option in the dialog box and click **OK**). Please see the [note](#) at the end of this section if you do not get the **Paste-Values** option.



Paste dropdown



Right clicking



Paste special

11. The information should now have copied across successfully in the required format.

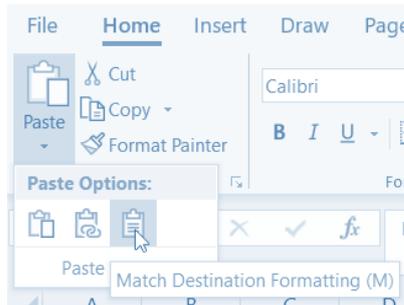
Employee's Full Name	Employee's NINO	Employee's Payroll Reference	Employee furlough Start Date	Employee furlough End Date	Employee claim amount	Normal Hours	Actual Hours	Furlough Hours
Richard Godson	GY548374A	1001			837.98			
Laura Quigley	JX692876D	2001			2803.46			
Keith Harris	CE398743D	3001			2274.78	160	80	84

Hint: You can increase the width of the columns so that the headers are completely viewable & make the header row bold (CTRL+B) to make them stand out.

Employee's Full Name	Employee's NINO	Employee's Payroll Reference	Employee furlough Start Date	Employee furlough End Date	Employee claim amount	Normal Hours	Actual Hours	Furlough Hours
Richard Godson	GY548374A	1001			837.98			
Laura Quigley	JX692876D	2001			2803.46			
Keith Harris	CE398743D	3001			2274.78	160	80	84

12. Save the Workbook.

*Note: If you do not have the **Paste – Values** option, then the 2 Workbooks have been opened in different/multiple instances of Excel, so Excel cannot use its internal enhanced copying functionality. Either open both Workbooks in the same (single) instance of Excel or you can try to perform a **Paste – Match Destination Formatting (M)***



But you must ensure the correct details have pasted across and that the values are copied across (instead of formulas) in column F

Employee's Full Name	Employee's NINO	Employee's Payroll Reference	Employee furlough Start Date	Employee furlough End Date	Employee claim amount	Normal Hours	Actual Hours	Furlough Hours
Richard Godson	GY548374A	1001			837.98			
Laura Quigley	JX692876D	2001			2803.46			

Useful Links

Step-by-step guide for ERs	https://www.gov.uk/government/publications/coronavirus-job-retention-scheme-step-by-step-guide-for-ERs?utm_source=HMRC-DCS-Handout&utm_campaign=DCS-link&utm_medium=Handout
Check if you can claim through CJRS	https://www.gov.uk/guidance/check-if-you-could-be-covered-by-the-coronavirus-job-retention-scheme#guidance-for-specific-customers?utm_source=HMRC-DCS-Handout&utm_campaign=DCS-link&utm_medium=Handout
Claim for wages through CJRS	https://www.gov.uk/guidance/claim-for-wage-costs-through-the-coronavirus-job-retention-scheme?utm_source=HMRC-DCS-Handout&utm_campaign=DCS-link&utm_medium=Handout
Work out 80% of your Employees' wages	https://www.gov.uk/guidance/work-out-80-of-your-EEs-wages-to-claim-through-the-coronavirus-job-retention-scheme?utm_source=HMRC-DCS-Handout&utm_campaign=DCS-link&utm_medium=Handout
CJRS - Calculator	https://www.tax.service.gov.uk/job-retention-scheme-calculator/?_ga=2.35482273.16860198.1592400880-1590573017.1590149320
Sign in to the service	https://www.access.service.gov.uk/login/signin/creds?utm_source=HMRC-DCS-Handout&utm_campaign=DCS-link&utm_medium=Handout
PAYE and payroll for ERs	https://www.gov.uk/guidance/understanding-off-payroll-working-ir35?utm_source=HMRC-DCS-Handout&utm_campaign=DCS-link&utm_medium=Handout
COVID-19: guidance for Employees, ERs and businesses	https://www.gov.uk/government/news/covid-19-guidance-information-for-ni-businesses-ERs#businesses?utm_source=HMRC-DCS-Handout&utm_campaign=DCS-link&utm_medium=Handout
Business Support Site	https://www.businesssupport.gov.uk/coronavirus-business-support/?utm_source=HMRC-DCS-Handout&utm_campaign=DCS-link&utm_medium=Handout
Dealing with HMRC if you have additional needs	https://www.gov.uk/dealing-hmrc-additional-needs?utm_source=HMRC-DCS-Handout&utm_campaign=DCS-link&utm_medium=Handout