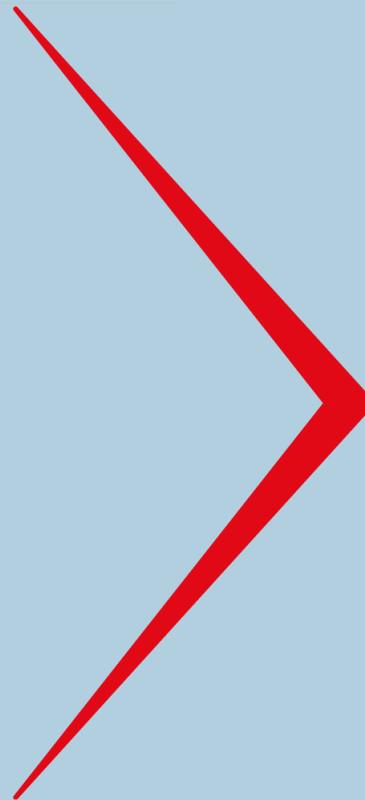


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CJRS V2 and Employment tax hot topics

09 JULY 2020

PRESENTED BY:

KATE UPCRAFT

CAROLINE MISKIN

ANITA MONTEITH

Presenters



Today's Speaker:
Kate Upcraft
Kate Upcraft Consultancy Ltd

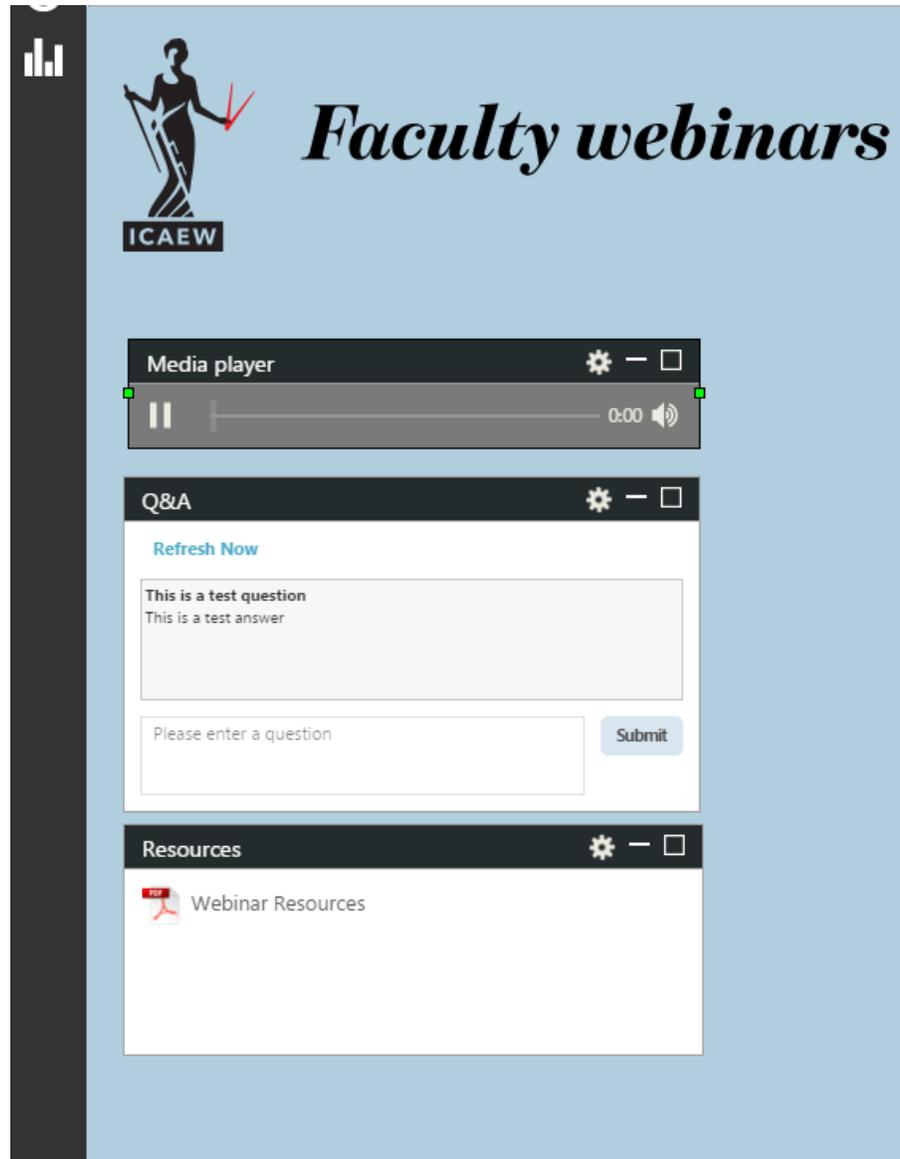


Today's Speaker:
Caroline Miskin
Technical Manager
ICAEW Tax Faculty



Today's Speaker:
Anita Monteith
Technical Lead
ICAEW Tax Faculty

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Audio problems?

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THE CJRS V 2 AND OTHER HOT TOPICS

AN UP
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PART I

CJRS V2

CJRS V2 HEADLINES

- It's just a new type of statutory paid leave that you can get some money back for some people
- No change to Feb 2020 base month or average/corresponding pay period
- No volunteering for employer – that is work
- All benefits in kind (including salary sacrifice) continue unless contract is varied and service eg holiday/pension rights

CJRS v1 1.3.20 - 30.6.20

No work and 21-day minimum furlough

First time furlough for employee last start date was 10.6.20

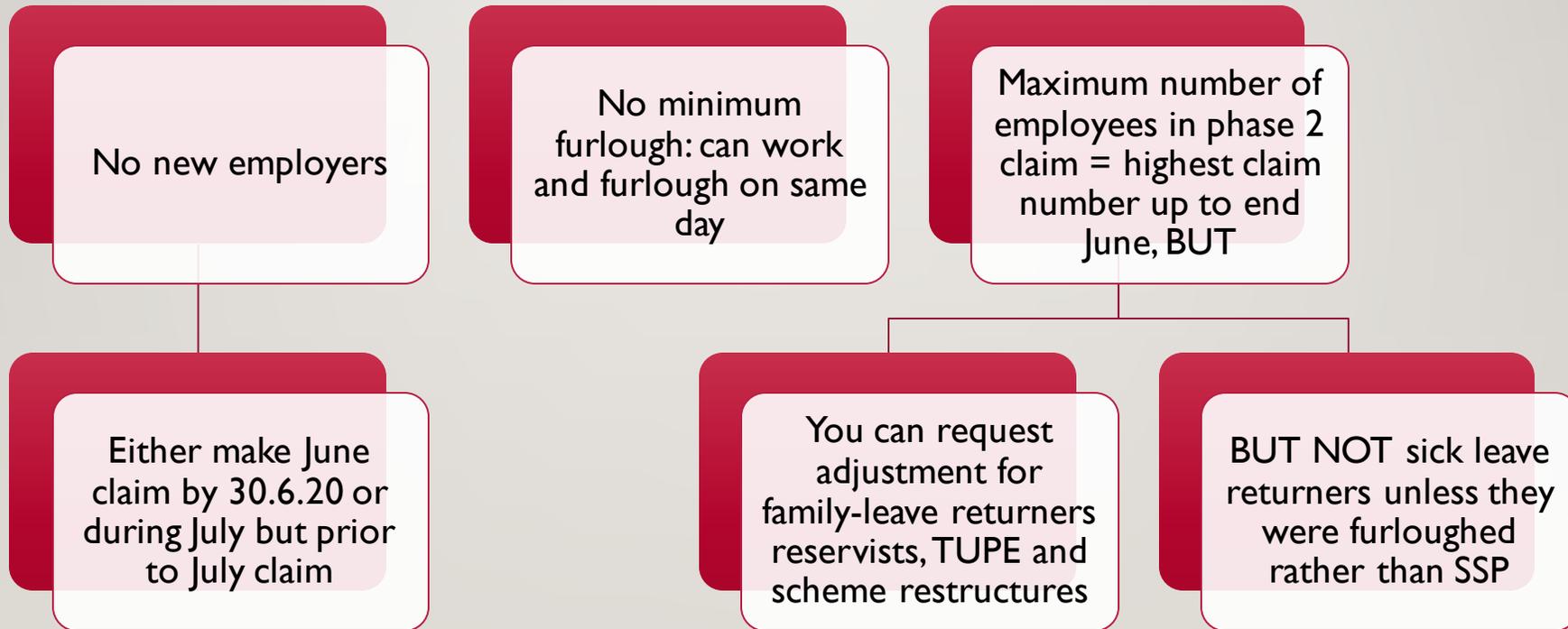
21 days can overlap into July but at least 21 days must be observed before moving to flexible

Final claims under CJRS v1 by 31.7.20

eg furloughed 22.6.20-12.7.20, flexible from 13th July

2 claims for 22.6.20-30.6.20 and 1-12.7.20 in that order

CJRS V2 1.7.20-31.10.20



JULY ONWARDS: 3 TYPES OF AGREEMENT

1. Full Furlough: no work, no minimum period
 2. Flexi furlough: some work and furlough in same pay period
 3. Furlough end: Furlough ends and back to normal hours
- Legislation calls them all 'flexible furlough'
 - Agree in writing
 - No response needed
 - Keep for **5** years
 - Remember to cancel and reinstate/review Ts and Cs when:
 - Scheme ends
 - Employment ends
 - When their furlough ends

CJRS V2

1.7.20 - 31.10.20

- ‘Usual Hours’ based on **calendar** not working days
 - Eg For a 37.5 hour week it’s $37.5/7 \times 31$ for July = 166.07 = 167 rounded up if claiming for whole month & pay period
 - You **pay** actual hours based on your Ts and Cs
- Usual hours – actual hours = furloughed hours
 - You might **pay** based on 260/261 days but you **claim** based on calendar days in claim period
- You may find you are claiming less/different hours than you expected....as sometimes we round up or down!

SAMPLE CLAIM:
PAY PERIOD
JULY (FIXED
RATE
EMPLOYEE)

- Employee furloughed since April and works 37.5 hours per week & monthly paid: £2,269.62 Feb 2020
- Returns to work 6th July part time
- July works **82.5** hours to 31 July
- Claim is in line with pay period

Let's see the claim figures...

SAMPLE CLAIM: PAY PERIOD JULY

Weekly hours	37.5	Rounded 'usual hours'	Actual hours worked	Furloughed hours
'Usual hours'	$37.5/7 \times 31 = 166.07$	167	82.5	$167 - 82.5 = 84.5$
	Feb 2020 salary	Furlough salary	80% claim amount	
	£2,269.62	$£2,269.62/167 \times 84.5 =$ £1,148.40	$£1,148.40 \times 80\% =$ £918.72	
NIC	Furlough grant rounded down	'Ers NIC threshold apportioned	'Ers NICs claimed	
	£918	$£732/167 \times 84.5 =$ £370.38	$£918 - £370.38 \times$ 13.8% = £75.57	
Pension	Furlough grant rounded down	Pension threshold apportioned	Pension conts. claimed	
	£918	$£520/167 \times 84.5 =$ £263.11	$£918 - £263.11 \times 3\%$	

SAMPLE CLAIM:
PAY PERIOD
JULY ZERO
HOURS
(‘VARIABLE PAY
EMPLOYEE’)

- Zero hours employee furloughed since 11 April, hourly rate £9.30
- Worked throughout 2019/20
- Returns to work 13th July part time
- July works **60** hours to 31 July

Let’s see the steps we have to go through...

VARIABLE HOURS EMPLOYEE

- **Step 1:** Consider best hours outcome: compare average usual hours 2019/20 to July 2019 usual hours
 - July 2019 hours: **62**
 - Average: total hours 2019/20 : 828.75 worked + 89.41 holiday hours = 918.16 918.16/
366 days = 2.508 hours per calendar day
 - Claim period is 1-31 July so usual hours $2.508 \times 31 = 77.75 = \mathbf{78}$ rounded up
 - Average hours of 78 are higher so use them for **usual hours**
 - Works 60 hours: $78 - 60 = 18$ furloughed hours
- **Step 2:** Consider best pay outcome
 - Calculate 2019/20 average pay for a 31 day month total pay $\pounds 8,299.07/366$ days = $\pounds 22.675 = \pounds 22.68$
 - For a 31 day month as July = $\pounds 22.68 \times 31 = \pounds 703.08$
 - Pro-rate to furloughed hours $\pounds 703.08/78 \times 18 = \mathbf{\pounds 162.25}$ (rounded) versus
 - $\pounds 558$ actual pay in July 2019 $\pounds 558/78 \times 18 = \pounds 128.77$

SAMPLE CLAIM: PAY PERIOD JULY

Total hours 19/20	918.16	Rounded 'usual hours'	Actual hours worked	Furloughed hours
'Usual hours'	$918.16/366 = 2.508 \times 31$	78	60	$78 - 60 = 18$
	Average 2019 salary for 31 day month	Furlough salary	80% claim amount – must be less than cap	
	£703.08	$£703.08/78 \times 18 = £162.25$	$£162.25 \times 80\% =$ £129.80	
NIC	Furlough grant rounded down	'Ers NIC threshold apportioned	'Ers NICs claimed	
	£129	$£129 - (£732/78 \times 18 = £168.92)$ = NIL	NIL	
Pension	Furlough grant rounded down	Pension threshold apportioned	Pension conts. claimed	
	£129	$£129 - (£520/78 \times 18 = 3120) =$	27p	

SAMPLE CLAIM:
CLAIM 1-10 JULY
2 WEEKLY PAID
PERIODS

- Weekly paid employee furloughed since 10 June
- Worked throughout 2019/20
- Returns to work 1-10th July part time
- Works **20** hours over 10 days

Let's see the steps we have to go through...

CLAIM COVERS TWO PAY PERIODS SO WE HAVE TO ROUND USUAL HOURS UP OR DOWN

- **Step 1:** w/e 5 July 20 hours / 7 x 5 calendar days in claim period 1st-5th = 14.29 rounded down to 14 hours
- **Step 2:** w/e 12 July 20 hours / 7 x 5 calendar days in claim period 6th- 10th = 14.29 rounded down to 14 hours.
- So, usual hours are $14 + 14 = 28$.
- Actual hours are 20, so furloughed hours are 8.
- There will of course be some furlough pay for 28th-30th June in the June 2020 claim but this is based on pay, not hours, as he wasn't working at all
- We might have thought as he was working 20 hours over two weeks and is paid for 40 hours we could claim for 20

HOURS:TIPS AND TRAPS

- 4 on 4 off 12 hour shifts = $48/8 \times 31 = 186$ usual hours
- Holiday, sick, family related leave hours are ignored if fixed rate employee off in February 2020
- Paid holiday hours are added in to worked hours for variable pay employees, but
 - Family related leave hours are discounted for those on zero hours



HOURS:TIPS AND TRAPS

- Directors' hours
 - How do you work out hours?
 - Nothing in legislation
 - Guidance suggest using diaries if individual has no contract
- Time off in lieu (TOIL)
 - Count the hours as 'usual hours' when they take the time off, not when they earned it

STRADDLING MONTH END

1-4 July	4 days	1-4 July	4 days	
5-11 July	7 days	5 – 25 July	21	
12-18 July	7 days	OR	26-31 July	6 days
19-25 July	7 days			
26-31 July	6 days			

- Claim periods must be at least 7 days, apart from ‘orphans’
 - Last few days of one month/start of next
- Claims must be contained within calendar month
 - Great for weekly payrolls!
 - Claim dates must be consecutive

PLAN THOSE ORPHANS!

- Employee newly furloughed from 10th June, working PT from 1.7 – 4.7 then FT w/c 5.7
- Weekly payroll: 28th June – 4^h July, 5th July – 11th July, 12th July – 18th July

Furlough	Pay period	Claim period	Submit by	Notes
10.6 – 30.6	28.6 - 4.7	28.6 – 30.6	31.7.20	Can have 3 day claim under scheme 1
		1.7 – 4.7	No end date yet	Can claim for 4 day orphan as dates consecutive

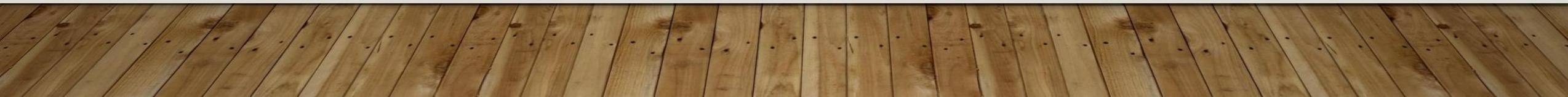
but what if the employee wasn't furloughed up to 30.6 but had been in April.....

PLAN THOSE ORPHANS

- Employee furloughed in April, then working some hours until 30.6 so no claim
- Employer wants to claim flexi-furlough from 1.7 – 4.7 as still PT until business fully opens
- FT working from w/c 5.7

Pay period	Flexi furlough	Claim?	Notes
28.6 – 4.7	1.7 – 4.7	Not Eligible	Can't claim for 4 orphan days as no claim on 30.6 or 5.7

- Solution: last claim for 1.7 – 11.7 to include 'orphan' when flexi-furloughed and first week of work
- Make claim on 1.7 to get cash flow as early as possible within 14 day time frame



CLAIM: BASICS

1

No earlier than 14 days before claim end date

Time out after 15 minutes

You can save claims and come back within 7 days

2

One claim per PAYE scheme as CJRS v1

All pay frequencies in one claim

You can delete a claim within 72 hours

3

Key in up to 100

Spreadsheet for more than 100
<https://bit.ly/2Cr4M6u>

Over claims you can adjust if another claim to make

Under claims/no further claim to adjust down - phone call and ref number to accompany payment

WHAT YOU NEED FOR CLAIM

- UK bank account
- Name and NINO (if known) – phone call
- **Furlough start date** (earliest of any employee in the claim) and within calendar month
- **Furlough end date** (latest of any employee in the claim) and within calendar month
- **Usual and actual hours:** system works out furlough hours (included in 100+ upload)

WHAT YOU NEED FOR CLAIM

- Spreadsheet upload: total wage amount per employee including NIC & pension, usual, furloughed & actual hours
- Sub-100: wage claim per employee and hours plus total NICs and total pension for claim

BASE WAGES & HOURS

Still same definition

- Fixed pay employee: February 2020 or pay prior to 19.3.20 and contracted hours in that pay period, or
- Variable pay employee: higher of average 2019/20, or corresponding pay period, and do hours comparison too

Still same pay elements

- ie nothing discretionary, overtime is not discretionary nor is holiday pay
- Can include regular allowances

PAY V HOURS

- Employee still gets 80% pay for any furlough hours or days until end October
 - *Example:* Full furlough 1.7.20 – 12.7.20 then back to work full time:
 - base pay on 31 days in July x 12 furlough days (hours not relevant)
 - *Example:* Flexi-furlough (must work out usual hours for pay period)
 - 1.7.20 - 12.7.20 Full
 - 13.7.20 – 31.7.20 Flexi
 - Unless you split into 2 claims
- If no work in claim period no hours are needed
- Remember: usual hours rounded up, pay rounded down to calculate NICs/Pension

OTHER ISSUES

- NMW
 - All worked hours must be at 1.4.20 rates
 - Apprentices: are they training, if not full rate
 - Remember it's not gross pay, net deductions can be a problem too
- Employment Allowance
 - Much stronger statement in 12th June guidance
- Payslips for employees
 - Must show hours even for salaried staff
 - New legislation April 2019

OTHER ISSUES

- Pensions
 - Still assessing: watch for postponement end dates
 - Pending leavers can be ignored
- Direct Earnings Attachments
 - Only suspended until end June unless cancelled – most were
 - New orders will be sent if cancelled
- Maternity returners
 - Base furlough pay on pre-leave or new contract so no 'unjust enrichment'
 - As we work to normal wages for SMP, no Alabaster uplifts

OTHER ISSUES

- Holiday pay:
 - Still OK to be on holiday during flexi-furlough,
 - 100% pay and 52 week look back
- Terminations
 - Notice ok to claim
 - PILON & redundancy no claim as date of leaving
 - NB Post Employment Notice Pay & Class IA on over £30K terminations
 - If Class I paid on notice then no Class IA
- Salary sacrifice: now we have some contractual pay?

SALARY SACRIFICE

- Operate as normal – you must not reduce pay further as will fall below 80%
- Retro contract changes are not possible
- Can be done as ‘lifestyle event’: contract change must be in place before pay day they take effect: <https://bit.ly/34hkWcA>
 - But it wouldn’t affect reclaim as that’s based on February/pre-19.3
- Can’t end sacrifice and move pension contributions to net pay but not increase salary!
- Guidance from Pension Regulator: <https://bit.ly/31aBNn>

SALARY SACRIFICE EXAMPLE: QEB SCHEME EG NEST AND % SACRIFICE

- Employee earns £2,000 per month and sacrifices 5% of pay into pension and employer matches at 5% = 10% total
- In February 2020, the amount they sacrificed as pension contribution was £74.40
 - $£2000 - £512 \times 5\% = £74.40$
 - So, post-sacrifice contractual pay is £1,925.60 and 80% of that is **£1,540.48** and must be paid to employee
- April – July pensionable pay based on furlough + Salary sacrifice value
 - Salary sacrifice is $£1,540.48 - £520 = £1,020.48 \times 5\% = £51.02/95\% = £53.71$
- So pensionable pay is $£1,540.48 + £53.71 = £1,594.19$
- Employer has to pay total of 8% of pensionable pay $£1,594.19 - £520 \times 8\% = \mathbf{£85.94}$
- April – July the claim is $£1,540.48 - £520 \times 3\% = \mathbf{£30.61}$

SALARY
SACRIFICE
EXAMPLE:
POUND ONE
SCHEME AND
FIXED
SACRIFICE
VALUE

- Employee earns £2,000 per month and sacrifices 5% of pay into pension and employer matches at 5% = 10% total
- Pay on which reclaim is based is £1,900
- 80% of £1,900 is **£1,520** furlough pay
- To show sacrifice on payslip as new pensionable pay gross up £1,520
 - $£1,520 / 95\% = £1,600$ pensionable pay
 - £1,600 so the employee contribution is now £80, and employer has to pay £160 (10% of £1,600 so funds the £80 now)
- April – July claim is $£1,520 - £520 \times 3\% = \mathbf{£30}$

HOW THE SCHEME TAPERS OFF

JULY	AUGUST	SEPTEMBER	OCTOBER
80% up to £2,500	80% of £2,500	70% of £2,500 = £2,187.50	60% of £2,500 = £1,875
PLUS employer NIC	N/A	Employer funds up to 80% and no on costs	Employer funds up to 80% and no on costs
PLUS 3% pension conts.	N/A		

Last claim for October ?

SSP REBATES

- SSP or furlough: your choice
- For employers with less than 250 employees on 28.2.20 (connected company rules)
 - 100% recovery of the first 2 weeks of COVID-19 SSP per employee (even without evidence)
 - From 13 March to 12 November but could be extended
 - <https://bit.ly/37FBEnH>
- Declaration that State aid below: €800,000
 - lower maximum for agriculture at €100,000 and aquaculture and fisheries at €120,000

SSP REBATE

- Up to two weeks per employee means can be separate absence periods of two weeks in total
- From day one once PIW formed, for
 - COVID-19 symptoms: 13.3.20
 - Self-isolating because someone they live with has symptoms: 13.3.20
 - Shielding: 16.4.20
 - Self-isolating as ‘Test & Trace’ case: 28.5.20
 - NOT quarantine from 8.6.20

RISK AREAS

- Calculation errors
- Using the grant for appropriate purposes
 - Includes paying PAYE/NIC to HMRC - watch deferrals/time to pay
- Employees working during furlough
- Claims by employees
- Reputational risk
- Risks for agents - engagement letter

COMPLIANCE

- Clauses in Finance Act:
https://publications.parliament.uk/pa/bills/cbill/58-01/0142/amend/finance_rm_rep_0626.pdf
- Portal validated to RTI only for 'relevant employee'
- 90 days to notify HMRC from becoming aware or from Royal Assent
- Penalty can be 100% 'deliberate and concealed'

RECORD KEEPING

- **6** years for CJRS
- The amount claimed and why
 - Which guidance you relied on
- Claim reference number
- Usual and actual hours
- **3** years for SSP including **4** years for state aid declaration

WORKING FROM HOME AND BENEFITS

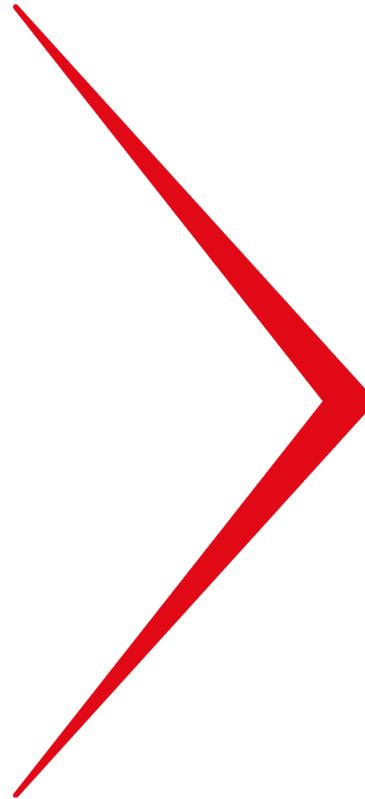
- Equipment provided – office supplies exemption s316
 - If transfer of ownership as employer does want it back – BiK market value of asset
- Equipment purchased
 - Temporary exemption for reimbursement 16.3.20-5.4.21 <https://bit.ly/2Mr9V0b> and no transfer of asset as it's theirs already!
- Home working allowance: 'home working arrangement' s316A
 - £4 p.w./£18 per month 2019/20, £6 p.w./£26 per month 2020/21
 - Can be paid by employer tax/NI free, or
 - Employee could claim from HMRC under s336
 - If not flat rate: actuals for heating, lighting, metered water, business phone call not broadband unless additional cost

WORKING FROM HOME AND BENEFITS

- PPE: exempt
- Testing kits: will not be taxable?
- Company mobile phone: s319 exemption
- Personal phone/landline: business calls only
- Salary advances v loans
- Childcare costs to be able to work?
 - Must be employer-provided or supported
ie not employee claiming
 - Needed to be in scheme by 4 October
2018

BACK TO WORK

- Transport to work: works bus exemption
- Catering exemption: also vouchers for food OK & for homeworkers
- Medical interventions: Fit for Work exemption
 - £500 per person p.a. s320C
 - s320C now includes medical treatment offered as part of welfare counselling part of an EAP eg CBT <https://bit.ly/305WISp>
- Pensions advice allowance: £500 per person p.a.
 - Via OpRA too
- See and copy originals of right to work checks



Any questions?

*There will now follow a 10
minute interval*



PART 2
HOT TOPICS

RTI AND UC

- Lots more claimants who are working
- Crucial to get filing date v contractual date correct
- Understand Christmas reporting easement
- Payrolling benefits doesn't affect UC

OFF-PAYROLL WORKING

- Private sector rollout delayed until April 2021 – in Finance Bill
- Best guidance is to refer clients to ESM:
<https://www.gov.uk/hmrc-internal-manuals/employment-status-manual/esm10000>
- Public sector changes delayed too
 - Issuing SDS
 - Handling appeals
 - But: must still set ‘off payroll marker’ to suppress student loans

OFF-PAYROLL WORKING

- Strategic decisions on supply chain/umbrellas
- Revisit size: are you/clients still small?
- Implement process changes to finance/payroll/HR
- Appoint status specialist
- Agree who will handle appeals
- Any slippage on agreed ways of working?
 - Eg line management, company benefits
 - Reassess using CEST?
- Check office holders on PAYE already

EMPLOYMENT ALLOWANCE

- Restricted to businesses with £100,000 or less employer NICs in previous tax year – so that makes it *de minimis* state aid
- NICs for deemed employees must be excluded from threshold and can't be claimed as EA either
- **No action** to take on the April EPS for those not eligible any longer
- New questions on EPS re state aid....

EMPLOYMENT ALLOWANCE

- Are they excluded as over £100K employer NICS 2019/20?
- Whether they can claim state aid?
- What sector are they in?
- How much *de minimis* aid have they had up to 5.4.20?
 - Don't include the 2020/21 EA or any money not yet received
 - Exchange rate is £1 to €1.1249
 - Are they at least £4K below their sector threshold for the two years up to and including 5.4.20?
- Guidance: <https://bit.ly/3frCzvy>

EMPLOYMENT ALLOWANCE

- HMRC have introduced an accept/reject mechanism
- It can only really apply to £100K threshold,
- If so
 - GNS message to client to reject claim in 3-5 days – will they get it and tell you?
 - Acceptance of claim by letter – long delay due to COVID-19

NI ON TERMINATION PAYMENTS

- Class 1A in real time
- Taxable termination payments in excess of £30,000 will be subject to employer's NI
- Calculated at time of payment
- Reported in the FPS as a YTD figure
- Paid over alongside Class 1 NI
- Class 1A on continuing benefits like company cars will continue to be reported and paid over at year end

EXAMPLE

- Employee leaves on 30th June 2020 with a termination package of:
 - £14,437 statutory redundancy
 - £19,750 contractual pay-in-lieu of notice (PILON)
 - £5,000 restrictive covenant
 - £15,000 ex-gratia compensation for loss of office
 - £1,200 loss of car during notice
 - So...

EXAMPLE

- PILON is contractual so fully tax and subject to Class I NI
- Restrictive covenant is taxed in full under ITEPA s225 and subject to Class I NI
- Loss of car, ex-gratia and redundancy can be considered as related to the termination and subject to the £30,000 exemption, so
 - $£14,437 + £15,000 + £1,200 = £30,637$
 - £30,000 tax and NI-free
 - £637 subject Class IA @ 13.8% = £87.91
 - Reported in FPS
 - Paid over on 22nd July

Business Tax Account

PAYE statement (month 3)

Period: 6 Jun to 5 Jul 2020

Charges **£425.06**

[▼ See breakdown](#)

Full Payment Submission (FPS)

Income Tax £250.00

Employer's NICs £146.33

In-year Class 1A NICs £26.61

£422.94

Other charges

Interest £2.12

£2.12

TestUser

Your reference

Employer PAYE r
Accounts Office

PAYE for emp

[Upcoming payme](#)

[Overdue paymen](#)

[Annual statemen](#)

[Payment history](#)

[File returns and f](#)

[Make an early PA](#)

[PAYE notices](#)

[Benefits and exp](#)

[P46\(car\)\)](#)

P60s AND STATIONERY ISSUES

- New version this year to include Statutory Parental Bereavement Pay
- No more paper P60/P45 stationery from HMRC from August 2020
- New starter checklist this February and next April

STATUTORY PARENTAL BEREAVEMENT PAY

- Death of a child under age 18/stillbirth from 6.4.20 – ONLY in GB
 - One or two weeks' paid leave subject to eligibility
 - Normal average earnings calculation
 - £151.20 p.w.
 - For the primary carer or carers
 - More than one entitlement if more than one child dies
- Online form for employee to complete for pay
 - Required within 28 days of payment
 - SPBPI Exclusion form
- Very light touch notice and no evidence
- 56-week window
 - Can't interrupt any other leave

HOLIDAY PAY

- Change to 52 weeks averaging in GB took effect on 6.4.20
- If gaps in working so you have to go back earlier than 52 weeks, then 2 years back is the maximum so there may be less than 52 weeks
- First Court of Appeal case last year on voluntary overtime: <http://bit.ly/2NJCFm5>
- New Labour Market Enforcement agency will focus on holiday compliance

CARS & VANS 2020/21

- Van benefit charge £3,490
- Car fuel benefit multiplier £24,500
- Van fuel benefit charge £666
- Cars move to WLTP emissions' testing from NEDC
- 50% of drivers will see 10-20% tax uplift as new emission bands will apply based on accessories chosen
- Bands have been reduced for first two years to offset some of tax hike
- Fully electric cars drop to 0%
- Low-emission hybrid cars to 50 g/km
 - Need to record mileage on one charge too
- P46(car) and P11D amended for 2020/21

CAR BENEFIT CHARGE 2019/20

Actual CO2 emissions	Petrol or RDE2 Diesel	Diesel NOx 81mg/km or more	Actual CO2 emissions	Petrol or RDE2 Diesel	Diesel NOx 81mg/km or more
0-50	16	20	130-134	30	34
51-75	19	23	135-139	31	35
76-94	22	26	140-144	32	36
95-99	23	27	145-149	33	37
100-104	24	28	155-159	35	37
105-109	25	29	160-164	36	37
110-114	26	30	165 and above	37	37
115-119	27	31	RDE2 is shown on the manufacturer's conformity certificate		
120-124	28	32			
125-129	29	33			

Company cars 2020/21

Actual CO2 emissions	Electric range (miles)	Reg'd pre 6.4.20 % Petrol & RDE2 diesel	Reg'd pre 6.4.20 % diesel	Reg'd from 6.4.20 % Petrol & RDE2 diesel	Reg'd from 6.4.20 diesel	Actual CO2 emissions	Reg'd pre 6.4.20 %Petrol & RDE2 diesel	Reg'd pre 6.4.20 % diesel	Reg'd from 6.4.20 %Petrol & RDE2 diesel	Reg'd from 6.4.20 diesel
0		0	N/A	0	4	100-104	25	29	23	27
1-50	>130	2	6	0	4	105-109	26	30	24	28
1-50	70-129	5	9	3	7	110-114	27	31	25	29
1-50	40-69	8	12	6	10	115-119	28	32	26	30
1-50	30-39	12	16	10	14	120 -124	29	33	27	31
1-50	<30	14	18	12	16	125-129	30	34	28	32
51-54		15	19	13	17	130-134	31	35	29	33
55-59		16	20	14	18	135-139	32	36	30	34
60-64		17	21	15	19	140-144	33	37	31	35
65-69		18	22	16	20	145-149	34	37	32	36
70-74		19	23	17	21	150-154	35	37	33	37
75-79		20	24	18	22	155-159	36	37	34	37
80-84		21	25	19	23	160 & above	37	37	35	37
85-89		22	26	20	24	160-164	-	-	36	37
90-94		23	27	21	25	165-169	-	-	37	37
95-99		24	28	22	26	170 & above	-	-	37	37

LOOKING AHEAD

- Reduction to age 23 of top rate of NMW next year
- Points-based system of migration from 1.1.21
- Pension tax relief – changes to net pay arrangement?
- Earlier Year Update (EYU) abolished
- New Scottish Student Loan plan 4
- Neo-natal leave and pay
- NI holiday for veterans and other NI changes?

LOOKING AHEAD – PIIDs

- OpRA final transition ends 5.4.21
 - School fees
 - Cars over 75 g/km
 - Living accommodation (Type B OpRA if housing allowance)
 - Modified cash equivalent
- Bike schemes will be more popular?
- Mandatory payrolling?
- Trivial benefits' exemption tightening

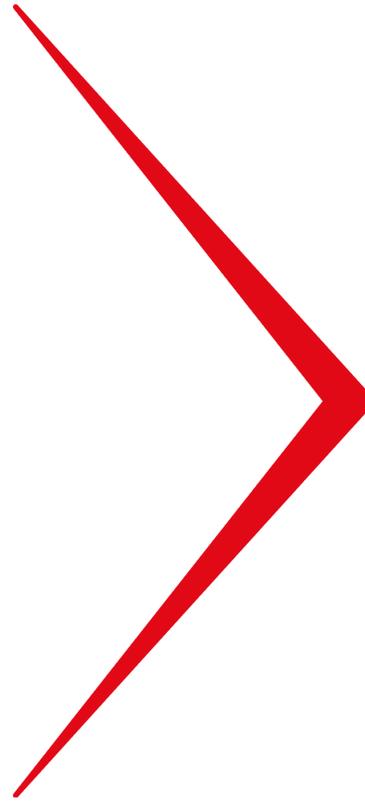
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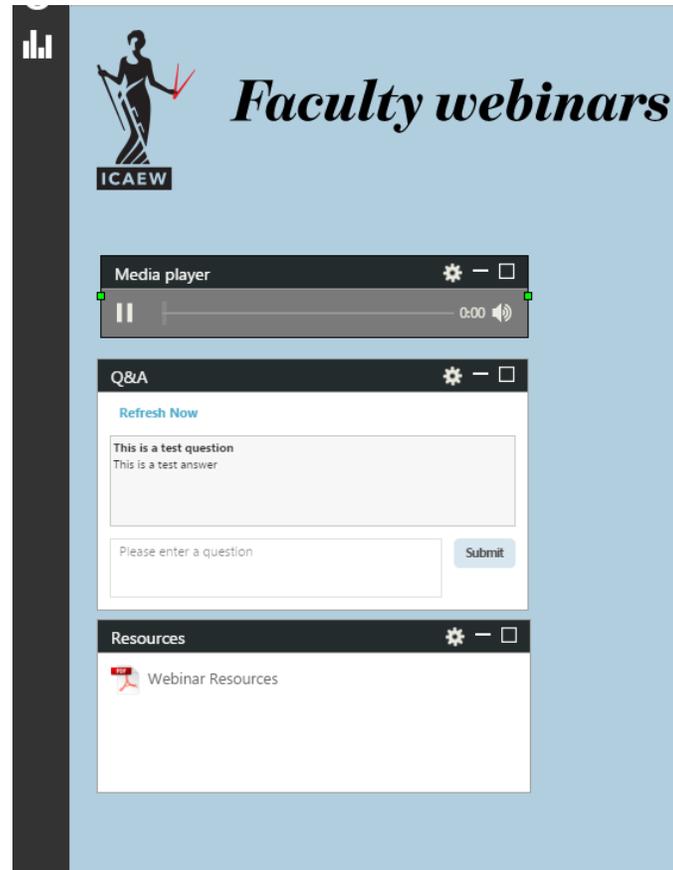
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Any questions?

Ask a question or download resources



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Webinar schedule

Future webinars will include the following topics:

- Budget
- Business property
- Financial statement round-up
- Tax practice risk

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Thank you for attending

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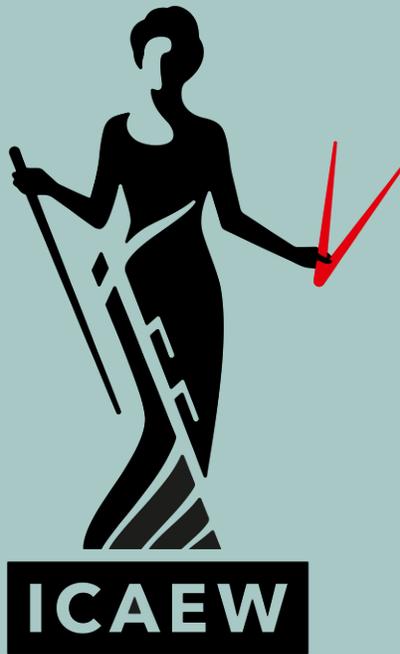
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