

10. Getting more help



Low Incomes
Tax Reform
Group
A voice for the unrepresented

In this, our concluding factsheet you will find some final information. We give you some pointers on dealing with HM Revenue & Customs (HMRC) and a summary of where to find other guidance, which on the assumption that you are happy using a computer for basic tasks (even if you are unable or unwilling to run your payroll on it!) includes useful internet links to more help. You can find the other factsheets in this series and an introductory guide at: www.disabilitytaxguide.org.uk/about/resources

Employing someone for the first time – basic guides

You can find basic information on employing staff for the first time on GOV.UK: <https://www.gov.uk/employing-staff>

This Government guide dispels common misconceptions about taking somebody on if you are a first-time employer: <https://www.gov.uk/government/publications/employing-someone-for-the-first-time-guidance>

Employer Diary

The tax year runs from 6 April in one year to 5 April in the next.

There is a regular cycle of filing information and making payments to HMRC during a tax year. Some dates will be important for you whether you choose to operate your payroll online or not and these are below.

January

19th – Postal payments for quarter ended 5 January should reach the Accounts Office by this date

22nd – Electronic payments for quarter ended 5 January must clear the HMRC bank account by this date

February

1st – Register for Employer Bulletin email alert

April

1st – National Living Wage increase

5th – end of the tax year

Keep copies of payroll records for the tax year ended today in accordance with the time limits

6th – beginning of the new tax year

Make sure your employee's tax codes are updated properly

19th – Postal payments for quarter ended 5 April should reach the Accounts Office by this date

22nd – Electronic payments for quarter ended 5 April must clear the HMRC bank account by this date

May

31st – Last date for giving form P60 to anyone who was your employee at 5 April

July

6th – Filing date for forms P11d and P11d(b) and date by which to give copies of P11d to employees

19th – Postal payments for quarter ended 5 July should reach the Accounts Office by this date along with any Class 1A NIC for the prior tax year

22nd – Electronic payments for quarter ended 5 July must clear the HMRC bank account by this date along with any Class 1A NIC for the prior tax year

October

1st – National Minimum Wage rate annual increase (this will become 1 April from April 2017)

19th – Postal payments for quarter ended 5 October should reach the Accounts Office by this date

22nd – Electronic payments for quarter ended 5 October must clear the HMRC bank account by this date

HMRC has a news page which brings together PAYE news items and may help you keep on top of all your PAYE tasks throughout the year: <https://www.gov.uk/government/collections/payee-news-for-employers>

Employer Bulletin

This is published every two months, giving employers the latest employer and payroll information. Register for the email alert service:

www.gov.uk/government/publications/hmrcs-employer-bulletin



Telephone Helpline

The HMRC New Employer Helpline, 0300 200 3211, is especially for new or inexperienced employers. It is open from 8am to 8pm, Monday to Friday, and from 8am to 4pm Sat. The Textphone number is 0300 200 3212.

Your rights and obligations

Your Charter explains what you can expect from HMRC and what they expect from you.

For more information see www.gov.uk/government/publications/your-charter

HMRC Webinars

A webinar is a presentation that you can view over the internet and HMRC sometimes hold them to explain the issues you need to consider when taking on your first personal assistant. If you can't make the live webinars then they are usually recorded so that you can watch them later. They also have webinars on other employer topics: www.gov.uk/government/news/webinars-emails-and-videos-on-employing-people

Where can I find day to day payroll guidance?

Online process

For help with RTI payroll go to: www.gov.uk/business-tax/payee

Paper process

HMRC have the following guides for reporting PAYE in real time which they will send out by post:

RT6: *A guide to filling in forms RT2, RT3 and RT5.*

RT7: *Guidance for Employers exempt from filing Real Time Information online.*

The following helpbooks are also available in hard copy from the Employer Orderline:

CWG2 – *Employer Further Guide to PAYE and NICs* (<https://www.gov.uk/government/publications/cwg2-further-guide-to-payee-and-national-insurance-contributions>)

SL3 – *Student Loan Deduction Tables* (<https://www.gov.uk/government/publications/sl3-student-loan-deduction-tables>)

These helpbooks are not needed by all employers and are only needed for more complex payrolls or where Student Loans deductions are needed.

For more information on obtaining help and guidance with the paper filing process, see our website.

Dealing with HMRC

HMRC can use a certain format to communicate with you, e.g. Braille or Text Relay, and provide specialist services and facilities for customers with disabilities or particular needs, for example:

- If you are deaf, hard of hearing or have a speech impairment or have difficulty using the phone
- If you are blind or partially sighted
- If you are a wheelchair user
- If English is not your first language
- If you need a home visit or if you need help completing forms

For more information go to www.gov.uk/dealing-hmrc-additional-needs

www.disabilitytaxguide.org.uk



Some important numbers...

(A full payroll datacard can be found on our website)

Rates, thresholds and codes	Figures to use 2016/17
PAYE tax threshold	£212 per week £917 per month £11,000 per year
Basic, higher and additional tax rates	20% on annual earnings above the PAYE tax threshold and up to £32,000 40% on annual earnings from £32,001 to £150,000 45% on annual earnings above £150,000
Emergency Tax Code	1100L
Lower Earnings Limit (LEL): No NIC's on the first:	£112 per week £486 per month £5,824 per year
NIC at 0% applies to earnings at or above the LEL and up to and including:	Employer/Employee—Primary thresholds (PT) £155 per week £672 per month £8,060 per year
NIC thresholds for rates: Employer 13.8% Employee 12%	These rates apply to earnings at or above the PT and up to and including these thresholds: £815 per week £3,532 per month £42,385 per year
Employer 13.8% Employer 2%	On earnings over: £815 per week/£3,532 per month/£42,385 per year
Class 1A NICS	13.8%

External Support

You can find contact details of other organisations who can give you advice or may be able to help you further here:

- * Disability Rights UK – www.disabilityrightsuk.org/
(Disability Rights UK was formed through a unification of Disability Alliance, Radar and National Centre for Independent Living on 1 January 2012)
- * NHS – <http://www.nhs.uk/conditions/social-care-and-support-guide/pages/direct-payments-personal-budgets.aspx>
- * Employing a PA toolkit – www.employingpersonalassistants.co.uk
- * Advice and guidance for Employers – www.acas.org.uk/index.aspx?articleid=3303
- * Being the Boss – www.beingtheboss.co.uk

Low Incomes Tax Reform Group (LITRG)

These factsheets were written by the LITRG. Everything we do is aimed at improving the tax and benefits experience of disabled people and carers, students, migrants, pensioners and low income workers. LITRG do not offer an advice service, as our work is more persuading the Government and HMRC to make the tax system easier to understand for all, but our website is full of general helpful information: www.litrg.org.uk

This factsheet is intended to provide general information only and does not constitute advice. Before taking any action, you should get appropriate immigration, benefit or tax advice from a professional adviser which is based on your particular circumstances. We have done our best to ensure that the information in this factsheet is up to date as of April 2016. You can read our full disclaimer on our website: www.litrg.org.uk/legal.