

10. Getting more help



Low Incomes
Tax Reform
Group
A voice for the unrepresented

In this, our concluding factsheet, 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>

ACAS has a guide for new employers: <http://www.acas.org.uk/index.aspx?articleid=2949>

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 important dates are below.

January

19th/22th – Postal/electronic payments for quarter ended 5 January should reach HMRC's bank account by this date

April

1st – National Minimum/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/22th – Postal/electronic payments for quarter ended 5 April should reach HMRC's bank account by this date

May

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

June

1st – Provide summaries of any payrolled benefits to employees

July

6th – Filing date for forms P11D and P11D(b) and date by which to give copies of P11D to employees

19th/22th – Postal/electronic payments for quarter ended 5 July should reach HMRC's bank account by this date along with any Class 1A NIC for the prior tax year.

October

19th/22th – Postal/electronic payments for quarter ended 5 October should reach HMRC's bank account by this date

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

We also provide you with reminders in our News tab which you can sign up to: <https://disabilitytaxguide.org.uk/news>

Employer Bulletin

This is published every two months, giving employers the latest employer and payroll information. **Register for the email alert service here:** <http://www.hmrc.gov.uk/gds/payerti/forms-updates/forms-publications/register.htm>



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 hold them on a range of employer issues such as Basic PAYE Tools, employment status and penalties.

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 and RT5.*

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

The following helpbook is 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>)

This helpbook is not needed by all employers and is only needed for more complex issues.

For more information on obtaining payroll help and guidance, see our website: <https://disabilitytaxguide.org.uk/paying-wages/getting-more-help/>

For checklists to help you set up and process your payroll go to: <https://disabilitytaxguide.org.uk/about/resources>

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 you need a home visit or if you need help completing forms

For more information and some hints and tips for contacting HMRC see our website: <https://disabilitytaxguide.org.uk/other-tax-issues/contacting-hm-revenue-customs-hmrc/>

Some important numbers...

(A full payroll datacard can be found on our website: <https://disabilitytaxguide.org.uk/about/resources>)

Rates, thresholds and codes	Figures to use 2018/19
PAYE tax threshold	£228 per week £988 per month £11,850 per year
Basic UK tax rates (there are also higher and additional rates)	20% on annual earnings above the PAYE tax threshold and up to £34,500. (These do not apply to Scottish taxpayers)
Emergency Tax Code	1185L W1/M1, X, OT
Lower Earnings Limit (LEL): No NIC's on the first:	£116 per week £503 per month £6,032 per year
NIC at 0% applies to earnings at or above the LEL and up to and including:	Employer/Employee—Primary thresholds (PT) £162 per week £702 per month £8,424 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: £892 per week £3,863 per month £46,350 per year
Employer 13.8% Employee 2%	On earnings over: £892 per week/£3,863 per month/£46,350 per year



Other 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/
- * 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
- * The Pensions Regulator – <http://www.thepensionsregulator.gov.uk/en/employers>

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 2018. You can read our full disclaimer on our website: www.litrg.org.uk/legal.