

## 6. Paper filer employers



Low Incomes  
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A voice for the unrepresented

**Under Real Time Information (RTI) most employers have to submit their employer Pay As You Earn (PAYE) information electronically. However, there are a small group of employers (which include those employing personal assistants) who are allowed to file paper returns on a quarterly basis.**

### Who can be excused from operating RTI electronically?

HMRC expect most people to use online filing. Only a handful of employers are exempt from online filing and so they can send information to HMRC on paper. You cannot choose to use paper filing because you prefer it. You can only use paper filing if you are:

1. Someone who takes on a personal assistant, called a care and support employer by HMRC, and who meets the conditions explained below
2. Exempt from online filing on religious grounds
3. Considered by HMRC to be unable to file online (often called the 'digitally excluded')

**You may find it useful to read our factsheets 'Choosing a filing method' and 'RTI' in conjunction with this factsheet.**



### Exemption for care and support employers

You can file on paper providing your personal assistant provides the care and support services at home, and all three of the following conditions are met:

1. The care or support services must be provided to the employer or a member of their family.
2. The recipient of the services must have a physical or mental disability, or be elderly or infirm.
3. The employer must be filing their return themselves, not having someone else such as a friend or accountant doing it on their behalf.

### Exemption for people unable to file online

If you do not qualify for paper filing by meeting the exemption for care and support employers in the box above, or by qualifying for an exemption on religious grounds, you may still be able to file on paper if HMRC consider you to be unable to file online. If you can show that:

1. You will have significant difficulty in using an online channel; or
2. You are unable to use an online channel

then HMRC will allow you to use paper instead – although this option will only remain in place until April 2017. It is HMRC's intention that the type of employers covered by this exemption will be those with a disability which prevents them from using computers, those who cannot access an internet connection, including 'dial up' or those who are elderly and are unable to use an online channel.

You can find out more about the exception on the HMRC website: <https://www.gov.uk/guidance/find-out-which-employers-are-exempt-from-online-payroll-reporting>

### How do I apply for paper filing?

If you are a new employer, you should be able to request paper filing when you telephone HMRC to register as an employer. If you are an existing employer and wish to switch to paper filing, you will have to write to HMRC with full details for your application to be considered. **See our website for more details.**

[www.disabilitytaxguide.org.uk](http://www.disabilitytaxguide.org.uk)

## Paper filing—more detail

Paper filers must

- Complete a paper deductions working sheet (form RT11) when a payment of earnings is made
- Complete a form (RT2), and send it to HMRC each tax quarter – 19 July, 19 October, 19 January, 19 April. You have to send these forms to HMRC by these deadlines or you may incur penalties
- Complete a supplementary form (RT3) if more complex data about your employee is needed
- Complete a form (RT5) to report any adjustments to the amounts due, e.g. for statutory payments or to report that no payments have been made to employees in the quarter

To help you complete the forms, there is a guide called RT6.

There is also a paper filing helpbook – RT7: Guidance for Employers exempt from filing Real Time Information online. This helpbook contains step-by-step guidance which has been specifically produced to help you understand:

- your responsibilities and obligations as an employer
- how to send your payroll information to HMRC
- what forms to fill in and when
- how and when to pay HMRC
- where you can get more help and support.

HMRC will send the relevant forms and guidance to you – they are not available from HMRC's website.

**For more information on what paper filing entails, see our website:**

<http://disabilitytaxguide.org.uk/paying-wages/paper-filing1/>

## Two important things to remember....

1) HMRC would like to stress that the vast majority of employers would find electronic RTI reporting quicker, easier and more convenient, particularly as they have developed their own free RTI software, Basic PAYE Tools, for you to use. Indeed many employers who qualify for the paper exemption are choosing to deal with HMRC online anyway, as they find it more secure and reliable. You may be interested to know that about 1,000 employers file on paper.

2) If you are going to proceed with being a paper filing employer – please make sure you tell your employee. This is because if they claim Universal Credit they will need to report their earnings from you to the Department for Work and Pensions (DWP) themselves.



## What if I have a question about paper filing?

HMRC's paper filing helpline should be able to deal with paper filing queries. The phone number is 0300 200 3205

**Otherwise you can contact us on our email help service:**

<http://disabilitytaxguide.org.uk/about/contact>

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