

Inland Revenue Notes for Payroll Software Developers

SERIES 10 – NUMBER 3.3

September 2000

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1. **National Insurance Changes from 6 April 2001 – Forms P11, P14 and P60 for 2001/2002 (and the accounting of NIC rebates).**

On 9 November 1999, the Chancellor of the Exchequer announced that the income tax allowance and the level at which employees and employers start to pay National Insurance contributions (NICs) would be aligned from April 2001. This builds on the introduction of the *Employer's Earnings Threshold* in 1999/2000 followed in 2000/2001 by the *Employee's Earnings Threshold*. From April 2001 the *Employee's Earnings Threshold* will be raised to the same level as the *Employer's Earnings Threshold* and will be referred to simply as the Earnings Threshold (ET).

We are now able to provide details of the new layout of forms P11, P14 and P60 for 2001/2002, although the figures at which the LEL and ET will be set will not be announced until the Chancellor's Autumn Statement. This information will be in the next issue of the Notes which follow the Chancellor's Autumn Statement.

1.1 **Changes affecting employees**

- the alignment from 6 April 2001 of the Employee's Earnings Threshold with the Employer's Earnings Threshold;
- the Upper Earnings Limit (UEL) will be raised to £575 per week.
- the NICs percentage rates will remain the same as 2000/2001 on earnings above the Earnings Threshold, up to and including the Upper Earnings Limit (UEL), and are confirmed as:
 - 10% for not contracted-out employment
 - 8.4% for contracted-out employment

1.2 **Changes affecting employers**

- employers will pay Class 1 NICs on earnings above the Earnings Threshold at:
 - 11.9% for not contracted-out employment
 - 8.9% for contracted-out salary related occupational pension schemes
 - 11.3% for contracted-out money purchase occupational pension schemes

1.3 **Examples of NIC calculations for employers and employees**

In the examples below (which are calculated using the exact percentage method), the following figures have been used for illustrative purposes:

| | |
|----------------------------|-------------------|
| Lower Earnings Limit (LEL) | £67.00 per week. |
| Earnings Threshold (ET) | £84.00 per week. |
| Upper Earnings Limit (UEL) | £575.00 per week. |

Not contracted-out employment

Example 1

| | | |
|---------------------------|---|-----|
| Weekly earnings of £67.00 | | |
| Employee NICs due | = | NIL |
| Employer NICs due | = | NIL |

Example 2

| | | |
|---------------------------|---|-----|
| Weekly earnings of £84.00 | | |
| Employee NICs due | = | NIL |
| Employer NICs due | = | NIL |

Example 3

| | | | |
|---------------------------|---|---------------|---------|
| Weekly earnings of £86.00 | | | |
| £86.00 - £84.00 | = | £2.00 | |
| Employee NICs due | = | £2.00 x 10% | = £0.20 |
| Employer NICs due | = | £2.00 x 11.9% | = £0.24 |
| Total NICs due | = | £0.20 + £0.24 | = £0.44 |

Example 4

| | | | |
|----------------------------|---|----------------|---------|
| Weekly earnings of £100.00 | | | |
| £100.00 - £84.00 | = | £16.00 | |
| Employee NICs due | = | £16.00 x 10% | = £1.60 |
| Employer NICs due | = | £16.00 x 11.9% | = £1.90 |
| Total NICs due | = | £1.60 + £1.90 | = £3.50 |

Contracted-out employment

Employers who operate a contracted-out occupational pension scheme and employees who are members of that scheme will continue to pay a lower rate of NICs on earnings between the Earnings Threshold and the Upper Earnings Limit. Employers and employees will continue to enjoy the extension of the NIC Rebate on earnings between the Lower Earnings Limit and the Earnings Threshold.

The percentage rates for calculation of the NIC Rebate are:

Employers

- 3% for Contracted-out Salary Related schemes (11.9% less 8.9%)
- 0.6% for Contracted-out Money Purchase schemes (11.9% less 11.3%)

Employees

- 1.6% for Contracted-out Salary Related and Contracted-out Money Purchase schemes (10% less 8.4%)

For example:

Employer operating a Contracted-out Salary Related Scheme

Example 5

| | | | |
|---------------------------|-----------------|---------|--|
| Weekly earnings of £82.00 | | | |
| £82.00 - £67.00 | = £15.00 | | |
| Employee NICs due | = NIL | | |
| Employer NICs due | = NIL | | |
| Employee NIC Rebate | = £15.00 x 1.6% | = £0.24 | |
| Employer NIC Rebate due | = £15.00 x 3% | = £0.45 | |
| Total NIC rebate due | = £0.24 + £0.45 | = £0.69 | |

Complete P11 as follows:

| 1a | 1b | 1c | 1d | 1e | 1f | 1g |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 67 | 15 | 0 | 00.00 | 00.00 | 0.00 | 0.69 |

As there are no employee NICs due against which to offset the employee NIC rebate, the full value of the employee NIC rebate is available to the employer, in addition to the value of the employer NIC rebate.

Example 6

| | | | |
|---------------------------|-----------------|---------|--|
| Weekly earnings of £86.00 | | | |
| £86.00 - £84.00 | = £2.00 | | |
| Employee NICs due | = £2.00 x 8.4% | = £0.17 | |
| Employer NICs due | = £2.00 x 8.9% | = £0.18 | |
| Total NICs due | = £0.17 + £0.18 | = £0.35 | |
| £84.00 - £67.00 | = £17.00 | | |
| Employee NIC Rebate due | = £17 x 1.6% | = £0.27 | |
| Employer NIC Rebate due | = £17 x 3% | = £0.51 | |
| Total NIC rebate due | = £0.27 + £0.51 | = £0.78 | |

Where the employee NICs due are less than the value of the employee NIC Rebate due, only the value of the employee NIC Rebate equivalent to that of the employee NICs due is paid to the employee, in effect reducing the employee NICs due to NIL. Any balance of the employee NIC rebate is available to the employer.

| | |
|--|---------|
| e.g. Employee NICs due | = £0.17 |
| Employee NIC Rebate due | = £0.27 |
| Balance of Employee NIC Rebate available to employer | = £0.10 |

Total NIC Rebate available to employer = £0.51 + £0.10 = £0.61

Complete P11 as follows

| 1a | 1b | 1c | 1d | 1e | 1f | 1g |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 67 | 17 | 2 | 00.35 | 00.17 | 0.17 | 0.61 |

Example 7

| | | | |
|----------------------------|-----------------|---------|--|
| Weekly earnings of £100.00 | | | |
| £100.00 - £84.00 | = £16.00 | | |
| Employee NICs due | = £16.00 x 8.4% | = £1.34 | |
| Employer NICs due | = £16.00 x 8.9% | = £1.42 | |
| Total NICs due | = £1.34 + £1.42 | = £2.76 | |
| £84.00 - £67.00 | = £17.00 | | |
| Employee NIC Rebate | = £17.00 x 1.6% | = £0.27 | |
| Employer NIC Rebate | = £17.00 x 3% | = £0.51 | |
| Total NIC Rebate due | = £0.27 + £0.51 | = £0.78 | |

Where the full amount of employee NIC Rebate is used to reduce the employee NICs due the employee will pay £1.34 - £0.27 = £1.07.

Complete P11 as follows:

| 1a | 1b | 1c | 1d | 1e | 1f | 1g |
|----|----|----|-------|-------|------|------|
| 67 | 17 | 16 | 02.76 | 01.34 | 0.27 | 0.51 |

1.4 How these changes affect the recording and reporting of NIC related information

Introduction of these additional changes further impacts on the data employers are required to record throughout the year and report at the year end. The data reported must enable the Inland Revenue and the Department of Social Security to:

- check that the right amount of contributions are being paid;
- calculate entitlement to short and long term benefits; and
- check that employers operating contracted-out occupational pension schemes and employees who are members are receiving the right amount of NIC rebate.

To achieve these objectives **it has been necessary to redesign the forms used by employers** to record and report the information needed. **These are forms P11 (or substitute) and form P14 (or substitute).**

1.5 The revised forms

Samples of the forms P11, P14 and P60 for 2001/2002 are available to download from the Inland Revenue web site at:

<http://www.inlandrevenue.gov.uk/comp/index.htm>

Paper copies annotated as samples can be obtained from Maria Riley on telephone no **0191 225 9646** or e-mail **M.Riley@MS01.dss.gsi.gov.uk**. Please note these are samples only – you will be notified when normal supplies are available through the Orderline.

1.6 Form P11 (Deductions Working Sheet)

Each column on the P11 is explained below, including what information has to be recorded and why.

Column 1a: *Earnings at the LEL (where earnings are equal to or exceed the LEL)*

- where earnings in the pay period are equal to or exceed the LEL, the LEL should be inserted here.
- for example, if the earnings are £100.00, the entry will be **£67**.
- if the earnings in the pay period do not reach the LEL, the column should be left blank. This information is used by the DSS to calculate entitlement to benefits.

Column 1b: *Earnings above the LEL, up to and including the Earnings Threshold*

- where earnings in the pay period exceed the LEL, the figure to be inserted here is the difference between those earnings and the LEL – up to the ceiling of the Earnings Threshold.
- for example;
 - weekly earnings are £82, the entry will be **£15** (i.e. £82 - £67);
 - weekly earnings are £100.00, the entry will be **£17** (i.e. £84 - £67).
- the employee's earnings are constantly above the Earnings Threshold, the figure entered will be the same each pay period.

Column 1c: *Earnings above the Earnings Threshold up to and including the Upper Earnings Limit*

- where earnings in the pay period exceed the Earnings Threshold, the figure inserted here should be the difference between those earnings, up to and including the UEL.
- or example;
 - weekly earnings are £84.00 the column will be left blank;
 - weekly earnings are £100.00, the entry will be **£16** (£100 - £84);
 - weekly earnings are £590.00pw, the entry will be **£491** (£575 - £84).
- where the National Insurance tables are used to calculate the contributions due the amount entered will be in whole £s as shown above.
- if the employee's earnings are constantly above the UEL, the figure entered will be the same each pay period.

Column 1d: *Total of employee's and employer's contributions payable*

- the figure to be inserted here is the combined total of employee's and employer's NICs payable.
- the figure will be in £s and pence.

Column 1e: *Employee's contributions payable on earnings in 1c (before deducting employee's NIC rebate in 1f)*

- the figure to be inserted here, in £s and pence, is the employee's portion included in column 1d.

Column 1f: *Employee's NIC Rebate due on earnings in 1b (to be deducted from contributions in 1e)*

- this column will only be used for those employees who are members of their employer's contracted-out occupational pension scheme.
- the figure to be inserted is the amount of NIC rebate due to the employee on the earnings between the LEL and the Earnings Threshold.
- only the value of the employee's NIC rebate that is offset against the contributions payable by the employee and recorded in column 1e should be entered.
- where there are no employee's contributions due the full value of the employee's NIC rebate will be available to the employer and the entry in this column will be NIL. In this latter scenario the value of the employee's NIC rebate is added to that for the employer and entered in column 1g.
- the employer will subtract the NIC rebate from the overall NICs bill when making payments to the Inland Revenue.

Column 1g: *Employer's NIC rebate due on earnings in 1b and any balance of employee's NIC rebate due but not shown in 1f*

- this column will only be used by those employers who operate a contracted-out occupational pension scheme.
- the figure to be inserted here will be the amount of the employer's NIC rebate due to the employer on earnings between the LEL and the Earnings Threshold – although there will be no employer's contributions due on those earnings.
- where none - or only part - of the employee's NIC rebate is used to offset the contributions payable by the employee, any balance will be added to the employer's NIC rebate and recorded in this column.
- as with the employee's NIC rebate, the employer will subtract the employer's NIC rebate from the overall NICs bill when making payments to the Inland Revenue.

Columns 1h and 1i: *Statutory Sick Pay and Statutory Maternity Pay*

- these are the same as columns 1i and 1j on the current version of the P11, covering Statutory Sick Pay paid in the week or month and Statutory Maternity Pay paid in the week or month.

1.7 Forms P14 and P60 (End of Year Summary)

Amendments to the forms P14 and P60 are also needed to reflect the additional information that employers will need to report for 2001/2002.

The columns on the forms P14 and P60 will reflect the P11 with the exception of the employee's and employer's NIC rebate. The total NIC rebate will continue to be reported in a 'stand alone' box and the figure entered will be the total of P11 columns 1f (employee's NIC rebate) and 1g (employer's NIC rebate). These columns will be individually totalled at the year end and added together to produce the figure for 'stand alone' box 1f+1g of the form P14.

In addition, there will be a 'stand alone' box in which the employee's NIC rebate from column 1f will be entered. This information has been included on the P14 to ensure that the employee is given accurate details on the form P60 about the amount of employee's NIC rebate offset against the contributions payable recorded in column 1e. It will only be appropriate to those employee's who are members of their employer's contracted-out occupational pension scheme.

1.8 Other changes

From April 2001 the layout of the National Insurance (NI) tables will reflect the changes to the P11 to reduce the risk of transcription errors. The NI tables will also provide details of:

- the amount of employee's NIC rebate that must be offset against the employee's contributions due.
- the amount of employer's NIC rebate due and any balance of any employee's NIC rebate not used to offset the employee's contributions due.

1.9 Employee's payslips

Many employers, employers' representatives and software developers have asked the Department for guidance on how to show the employee's NIC rebate due on payslips. There are no statutory requirements in this area but, for consistency's sake, it is felt best if the employee's NICs rebate is shown as a 'negative deduction' on payslips. This will be consistent with what is shown on the P11, P14 and P60 and will enable employee's to check what NICs they have paid and the amount of rebate to be offset against those NICs.

1.10 Publicising the Changes

This change follows on from those introduced for the 1999/2000 and 2000/2001 tax years and we are aware that the information needs to be communicated through different media channels to ensure employers know of the revisions. We will be mounting a campaign that will include the updated guidance in the following publications:

- the preparation and supply of articles to the specialist press
- presentations at conferences and forums where Inland Revenue are represented
- the NI Guidance for Software Developers issued to all software developers during November
- the Inland Revenue Notes for Payroll Software Developers
- the annual Employer's Pack, particularly leaflet CWG1, the **Employer's Quick Guide to PAYE and NICs**
- the National Insurance tables
- the Magnetic Media Specification (CA51/52) for 2001/2002 available early 2001

All IR publications will also be available from the IR website.

2. **Test Pack 2000/2001 form P14.**

Test packs of the 2000/2001 forms P14 (for year ending 5 April 2001) have been available from the Orderline since May 2000. Test packs of revised forms P14 for 2000/2001 are made available to software suppliers and computer users so that print programs can be tested and adjusted in good time before the end of the year.

As you are probably aware, the forms P14 used for 1999/2000 will not be usable for 2000/2001. The test pack can be obtained by contacting the Employer's Orderline on 0845 7 646 646.

Form P14

Forms P14 (2000/2001) can be viewed by accessing the Employer's Gateway on the Inland Revenue website. <http://www.inlandrevenue.gov.uk/employers/download.htm>. Forms P14 (2001/2002) can be viewed in the e-business pages of the Inland Revenue website at: <http://www.inlandrevenue.gov.uk/comp/index.htm>.

Upgrading Payroll Systems

Out of date software can mean mistakes in PAYE and NICs deductions and reporting details at the end of the year.

Analysis of End of Year 1999/2000 has revealed that some Employers provided the information in the 1998/99 format. Users are reminded that form P11 has changed again for 2000/2001 and that they are responsible for ensuring that details are recorded correctly. Arrangements must be made to have your computer payroll package upgraded for legislative changes. If you don't have a maintenance contract with your software supplier you will have to keep track of the changes affecting payroll, especially changes to the NIC details required and organise your own upgrades. Technical specifications can be viewed on the e-business page of the Inland Revenue website at: <http://www.inlandrevenue.gov.uk/ebu/ebu4.htm>.

3. **New rates for National Minimum Wage.**

On the 1 June 2000 the youth rate of national minimum wage (for those aged 18-21 years old inclusive) increased from £3.00 to £3.20 per hour. With effect from 1 October 2000 the main national minimum wage rate (for those aged 22 and over) rises from £3.60 to £3.70 per hour.

The new rates apply for the first pay reference period, which starts **on** or **after** the date of the change.

If you have any queries you can call the helpline on **0845 6000 678**. The helpline is open Monday-Friday 8am to 6pm.

4. **Class 1A NIC on benefits in kind**

4.1 **Confirmation of P11D format**

From 6 April 2000, Class 1A National Insurance contributions (NICs) are payable on most benefits in kind that employers provide for their employees.

Form P11D - the form employers send to the Inland Revenue detailing expenses and benefits - has been redesigned to include Class 1A NICs.

A draft copy of the new form P11D for the tax year 2000/2001 was included in the Inland Revenue booklet, *Class 1A NICs on Benefits in Kind - A Preliminary Guide for Employers to Proposed Changes for 2000/2001* (CWG5). When it was sent to employers in February 2000, the guidance in CWG5 was "preliminary" because legislation had not then been approved by Parliament. Approval has now been given.

The P11D draft copy included in CWG5 is confirmed as the final format of the P11D. You can also find a copy of the P11D at end of these Notes.

The layout and box references will not be changed for 2000/2001.

You can get a free copy of the CWG5 from the Employer's Orderline on 0845 7 646 646. Lines are open 8:00am - 8:00pm Monday to Friday, and from 10:00am - 1:00pm on Saturdays. Or you can download the CWG5 from the IR website at: <http://www.inlandrevenue.gov.uk/employers/download.htm>.

An up-dated version of CWG5 will be available for employers in November. This will include the final version of the P11D(b).

4.2 Payment of Class 1A NICs for 2000-2001

In the first week of April 2001 a special payslip (P30B Class 1A) will be issued to all employers who our systems have identified as being potentially liable to Class 1A NICs for 2000-2001. This is so that they can make payments to the Accounts Office.

The due date for payment of Class 1A NICs for 2000-2001 is 19 July 2001. Interest will be charged on payments received after that date. All the usual ways of making payment will apply and the special payslip must be used for payments other than those by Direct Debit.

The PAYE and Alternative Payment Method arrangements for paying Class 1A NICs for years up to and including 1999-2000 will not apply to payments of Class 1A for 2000-2001 onwards.

4.3 Taxed Award Schemes

The new Class 1A rules from 6 April 2000 apply to employers and to 'third parties' - providers of benefits to individuals who are employed by someone else - who have signed-up to Taxed Award Schemes (sometimes called 'incentive awards').

There is more in *Notes on National Insurance Contributions and Taxed Award Schemes* (sent to all employers registered with the Inland Revenue's Incentive Award Unit in the summer). And see *Employer's Further Guide to PAYE and NICs*, CWG 2(2000), about NICs and incentive awards for tax years before 6 April 2000.

5. Internet service for PAYE: Technical pack for PAYE and payroll software developers

The first part of the Internet service technical pack for PAYE and payroll software developers is now available. Please note that this pack is aimed at **Software Developers only** and not at employers etc, who may in due course wish to use the new Internet services and software developed.

Software developers can download the Technical pack from the Inland Revenue website at : http://www.inlandrevenue.gov.uk/ebu/pay_e_techpack/index.htm.

From the 1 September 2000 the Third Party Validation Service (TPVS) currently used by Self Assessment software developers, to test their Internet service products, is being enhanced to also cover PAYE. This enhancement will be implemented in two stages.

The first stage which went live on the 1 September allows software developers to test that their software can produce and send an accurate eXtensible Markup Language (XML) message which can be accepted by the Internet Service.

The second stage which went live on the 18 September extends the validation applied within TPVS to also cover the business rules to be applied. This extended validation within TPVS will also cover the business rules to be applied to the data content of the XML messages.

Further stages of the TPVS will be released in due course. Details will be shown on the website http://www.inlandrevenue.gov.uk/ebu/pay_e_techpack/index.htm.

6. **Reform of Company Car benefit from April 2002.**

From April 2002 the charge on the benefit of a company car is to be graduated according to carbon dioxide (CO₂) emissions, and the reductions for business mileage (including those for second cars) and older cars will not apply. Further information about the changes can be found on the Inland Revenue website at <http://www.inlandrevenue.gov.uk/cars/>.

In order to introduce the change from April 2002 it will be necessary for employers to provide emission level details and fuel type information in respect of all new company cars that they provide from April 2001. This information will also be used in P11D returns for the years 2002/2003 onwards, so should only need to be set up once for each car.

The Annual Pack to be issued to employers in January 2001 will tell employers of the need to use, from April 2001, a new form P46(car). From February 2001 employers will be able to get supplies of this form from the Employer Orderline. For your information see a copy of the form at the end of these Notes. You can also download a PDF version of the P46(car) from the IR website at: <http://www.inlandrevenue.gov.uk/menus/otherforms.htm>.

In late May/early June of 2001 IR will also be writing to all employers who provide their employees with company cars seeking details of emission levels, cylinder capacity (*where the car was registered before 01/01/98 or does not have an approved CO₂ factor*) and fuel type of existing company cars which were provided before April 2001 and are still in use. It would be helpful if your software products are able to identify these cases in order to help employers to submit this additional information.

The IR will use both the information from the redesigned P46(car) and the further information in respect of existing cars to get the right figure for car benefits into the employee's tax code number by the time the new system starts.

There will be a further change to the form P46(car) with effect from April 2002 to remove the reporting requirements for business mileage. There may also be some additions to the fuel type categories. And this could happen again in future years as new fuel types emerge. We will aim to give plenty of notice about new fuel types. A copy of the 2002 form will be provided in a future edition of these Notes.

Other points to note are

- From 1 March 2001 the new vehicle registration document will provide the CO2 emission details.
- Fuel type should also be clear from the new vehicle registration document from that date.
- A hybrid electric car is one capable of electric propulsion.

7. Stakeholder Pensions

Notes Series 10 Number 2.1 published on 22 March provided details of the employer requirements for Stakeholder Pensions. The Stakeholder Pensions legislation has now been enacted and the information supplied in March can now be considered final.

Completion of Form P14 for 2001/2002

Employers who operate a Contracted-out Money Purchase Stakeholder Pension scheme will need to enter the scheme number in the Scheme Contracted-out number box on form P14.

Further Information

These notes are intended for guidance only. Full regulations are available on the HMSO web-site at: <http://www.legislation.hmso.gov.uk/si/si2000/20001403.htm>. Further publicity has been included in a DSS Guide “*stakeholder pensions – a guide for employers*” which has been sent to all employers with 5 or more employees. This guide is available on the DSS web-site at: <http://www.dss.gov.uk/publications/index.htm> or you can order a copy from the Inland Revenue Employers Orderline on 0845 7 646 646. For further information, Software Developers should ring the Inland Revenue National Insurance Contribution Office helpline on 0845 9 150 150.

8. Payroll Standard

The plans for an Inland Revenue Payroll Standard were first announced in the March 1999 budget statement and following a consultation exercise with representatives from the payroll industry, the standard was launched in March 2000.

The purpose of the standard is to help new or small employers identify payroll software products which incorporate the essential features necessary for the calculation of PAYE and National Insurance Contributions due from wages, salaries and Tax Credits paid.

The Inland Revenue's Payroll Support Unit will run the accreditation scheme to assess payroll software products against the Payroll Standard. Accredited products can display the Payroll Standard accreditation logo in their marketing material and the Inland Revenue will actively encourage employers to consider using these products. This will be achieved by listing the accredited products on the Inland Revenue website and publicising the logo to employers.

The accreditation will last for 12 months from the date of award but it is the responsibility of the software developer to ensure this product, and subsequent versions of it, continue to meet IR guidance and legislative requirements within the accreditation period.

Further information about the Payroll Standard and full details of the accreditation scheme can be found in the Electronic Business pages of the IR web site. Alternatively, you can ring the Payroll Support Unit on 0845 91 59146

9. **PAYE Tax Table Routines for Free of Tax (FOT)**

As part of our customer service initiative, the specification for PAYE Tax Table Routines for Free of Tax (FOT) arrangements (Tax Tables G) Version 1 is now available. This Specification is in line with the guidance on the form FOT1. You can download this Specification from the Inland Revenue website at: http://www.inlandrevenue.gov.uk/ebu/ebu_paye_ts.htm.

If you require the information on how to gross-up for NICs purposes please contact your local PAYE Tax Office.

Any changes made to parameters, in future, will only be detailed on the Internet. Initial parameters effective from 18 May 2000 which are also shown at Appendix A of the Specification are as follows;

| | | | |
|-----------------|--------|-----------------|--------|
| B ₁ | 1,520 | R ₃ | 40.00% |
| B ₂ | 26,880 | gd ₁ | 90.00 |
| BN ₁ | 1,368 | gd ₂ | 78.00 |
| BN ₂ | 20,966 | gd ₃ | 60.00 |
| GC ₁ | 1368 | G | 2 |
| GC ₂ | 22,334 | GD | 2 |
| R ₁ | 10.00% | M | 50.00% |
| R ₂ | 22.00% | | |

If you have any queries or would like to comment on the Specification, please contact Simon Carr on 020 7438 4386.

If exceptionally you are unable to download the specification from the website and would like a printed copy you can phone the Electronic Business Unit Helpline on **0845 60 55 999** or email at **helpdesk@ir-efile.gov.uk**

10. **Modernising Government**

On the 11 September 2000 Prime Minister Tony Blair launched a new 'UK online' campaign. Included in this he mentioned the development of a 'Government Gateway' to provide a security and authentication layer and to join up existing IT systems in Departments to a single point of access. The Gateway will make it much easier and more efficient for citizens and businesses to use online public services and provide universal security and authentication standards for online Government transactions.

The first transactional services will be enabled through the Gateway in 2001. Examples of planned services include:

- Self Assessment Tax. (existing service at: <http://www.inlandrevenue.gov.uk/e-tax>)
- PAYE employer tax returns.
- First UK online Portal Life Event transactions.
- Online VAT returns.
- Ministry of Agriculture, Fisheries and Food (MAFF) CAP scheme forms.

We have developed a set of framework policies and implementation guidance to support departments in the development of their e-business activities and to ensure consistency in the government's approach, covering issues such as website design, authentication and security. In addition, we have developed standards to ensure that departmental IT systems are interoperable and have worked in partnership with representatives of government and industry to develop the e-Government Interoperability Framework (e-GIF), which sets out the governments technical policies and standards for achieving interoperability and information systems coherence across the public sector.

For further information you can obtain a copy of the UK online annual report by phoning **020 7276 1452** or you can download the report at: <http://www.e-envoy.gov.uk/2000/progress/anrep1/default.htm>

11. **Next issue of these Notes**

The next issue of these Notes is scheduled to follow the Chancellor's Pre-Budget announcement.

12. **Mailing List for these Notes**

Requests to be included on (or deleted from) the mailing list and notifications of address changes should be put in writing and sent to:

**"Inland Revenue Notes For Payroll Software Developers",
PO Box 1460,
Bristol BS99 3NW.**

13. Contacts for enquiries

*If you require further information about any of the subjects included in these Notes, please ring the Helpline numbers quoted **before** contacting the Electronic Business Unit.*

Any other query you have about the contents of the “Specification” or the “Inland Revenue Notes For Payroll Software Developers” should be made to:

Electronic Business Unit,
Crown House,
Victoria Street,
Shipley,
West Yorkshire BD17 7TW.

Telephone: **0845 60 55 999**
Fax: **01274 534618**
e-mail: **helpdesk@ir-efile.gov.uk.**

General payroll enquiries should be directed to your local Inland Revenue Office or to the Employer’s Helpline whose number is **0845 7 143 143**

Please note, that EBU cannot deal with change of mailing address information, which should be directed to ‘PO Box 1460’ as detailed above.