

**PAYE ONLINE FOR EMPLOYERS
ELECTRONIC FILING ENABLED SOFTWARE**

**P38A RECOGNITION SCENARIOS
2009/10**

P38A (Front) Scenario 1

This scenario is designed to demonstrate that if the answer is 'yes' to both the following questions on the P38A:

- 1) do you hold a form P46 *PAYE - Notice of new employee* that has been completed at either Statement A or Statement B by the worker
- 2) was the worker was paid less than £95 every week, or £412 if paid monthly?

that the corresponding declaration can be sent electronically.

Employer Details		
Employer Name		Frontier & Co Ltd
Declarations	P46Held	yes
	P38ACompleted	no
P38A Count		0

Employee Barlow (Scenario 1)

Mr Barlow is employed by the company throughout the whole year as a gardener. A form P46 is held for this employee who is paid equally each week, and earns a Total Pay of £3770 during the tax year.

Employee Data	
Title	
First Forename or Initial	Z
Second forename or initial	
Surname	Barlow
First line of address	211 Midland Road
Second line of address	Wick
Third line of address	Bradford
Fourth line of address	W Yorkshire
Post Code	BD10 1AE
NI Number	SN123987
Work Type	Gardener
Date of starting the employment	
Date of leaving this employment	
Pay during this employment	3770.00
P38A Section A Completed	No
P38A Section B Completed	No

P38A Scenario 2

This scenario is designed to demonstrate that if the answer is 'no' to either of the following questions on the P38A:

- 1) do you hold a form P46 *PAYE - Notice of new employee* that has been completed at either Statement A or Statement B by the worker
- 2) was the worker was paid less than £95 every week, or £412 if paid monthly?

then Section A of the P38A can be sent electronically

Employer Details		
Employer Name		Clean Two Sweepers
Declarations	P46Held	no
	P38ACompleted	yes
P38A Count		2

Employee Wainwright (Scenario 2)

Mr James Wainwright is employed as a cleaner for 3 weeks. No P46 is held for this employee. He starts employment on 2nd June 2009 and leaves on the 20th June 2009. He is paid £77 per week during this period, giving him a Total Pay of £231. The P38A Section A should be completed for this worker

Employee Data	
Title	Mr
First Forename or Initial	James
Second forename or initial	T
Surname	Wainwright
First line of address	20 Haworth Crescent
Second line of address	London
Third line of address	
Fourth line of address	
Post Code	WC1A 7TT
NI Number	AA781241[space]
Work Type	Cleaner
Date of starting the employment	2009-06-02
Date of leaving this employment	2009-06-20
Pay during this employment	231.00
P38A Section A Completed	Yes
P38A Section B Completed	No

Employee O'Reilly (Scenario 2)

Mary Jane O'Reilly is employed by the company as a domestic. No P46 is held for this employee. She is employed for 5 weeks from 6th October 2009 to the 7th November 2009 earning £67.51 per week. Her total earnings during this period £405.06. The P38A Section A should be completed for this worker

Employee Data	
Title	Miss
First Forename or Initial	Mary
Second forename or initial	Jane
Surname	O'Reilly
First line of address	1 Tudor Estate
Second line of address	London
Third line of address	
Fourth line of address	
Post Code	SE1
NI Number	NW458910C
Work Type	Domestic
Date of starting the employment	2009-10-06
Date of leaving this employment	2009-11-07
Pay during this employment	337.55
P38A Section A Completed	Yes
P38A Section B Completed	No

P38A Scenario 3

This scenario is designed to demonstrate that where the answer 'no' is appropriate to both the following questions on the P38A:

- 1) do you hold a form P46 *PAYE - Notice of new employee* that has been completed at either Statement A or Statement B by the worker
- 2) was the worker was paid less than £95 every week, or £412 if paid monthly?

then Section B of the P38A can be sent electronically

Employer Details		
Employer Name		Apple Tree Orchard
Declarations	P46Held	no
	P38ACompleted	yes
P38A Count		1

Employee Clark (Scenario 3)

Charlotte Amy Clark is employed by the company as a Harvest Worker for 2 weeks. No P46 is held for this employee who earned £84.99 per week. Section B of the P38A should be completed for this worker.

Employee Data	
Title	Mrs
First Forename or Initial	Charlotte
Second forename or initial	Amy
Surname	Clark
First line of address	44 Falcon Crescent
Second line of address	Banbury
Third line of address	
Fourth line of address	
Post Code	
NI Number	TA302617A
Work Type	Harvest Worker
Date of starting the employment	
Date of leaving this employment	
Pay during this employment	169.98
P38A Section A Completed	No
P38A Section B Completed	Yes

P38A Scenario 4

This scenario is designed to demonstrate that if the answer is 'no' to either of the following questions on the P38A:

- 1) do you hold a form P46 *PAYE - Notice of new employee* that has been completed at either Statement A or Statement B by the worker
- 2) was the worker was paid less than £95 every week, or £412 if paid monthly?

then Section A and B of the P38A can be sent electronically

Employer Details		
Employer Name		Quad Dairy Farm
Declarations	P46Held	no
	P38ACompleted	yes
P38A Count		3

Employee Stevens (Scenario 4)

Ms Anne-Marie Jones is employed as a gardener for 5 weeks. No P46 is held for this employee who earned £83.33 per week. Her total earnings during this period are £416.65. Section A of the P38A should be completed for this worker.

Employee Data	
Title	Ms
First Forename or Initial	Anne-Marie
Second forename or initial	
Surname	Jones
First line of address	Flat 1a
Second line of address	Waterloo Towers
Third line of address	Upton
Fourth line of address	
Post Code	CH1 1AB
NI Number	HY212171B
Work Type	Gardener
Date of starting the employment	
Date of leaving this employment	
Pay during this employment	416.65
P38A Section A Completed	Yes
P38A Section B Completed	No

Employee Van De Kamp (Scenario 4)

Mr M Van De Kamp is employed by the company as a cleaner for 10 weeks. No P46 is held for this employee. He starts employment on the 4th August 2009 and leaves employment on the 10th Oct 2009. During this employment he earns £54.21 per week. Section A of the P38A should be completed for this worker

Employee Data	
Title	Mr
First Forename or Initial	M
Second forename or initial	Bernard
Surname	Van De Kamp
First line of address	27 Mount Pleasant Street
Second line of address	Chester
Third line of address	Cheshire
Fourth line of address	
Post Code	
NI Number	
Work Type	Cleaner
Date of starting the employment	2009-08-04
Date of leaving this employment	2009-10-10
Pay during this employment	542.10
P38A Section A Completed	Yes
P38A Section B Completed	No

Employee Worthington-Smith (Scenario 4)

C J Worthington-Smith is employed as a Harvest Worker for 2 weeks. No P46 is held for this employee who earned £85 per week. Section B of the P38A should be completed for this worker.

Employee Data	
Title	
First Forename or Initial	C
Second forename or initial	J
Surname	Worthington-Smith
First line of address	9-10 Park House
Second line of address	Sutton
Third line of address	Cheshire
Fourth line of address	
Post Code	
NI Number	
Work Type	Harvest Worker
Date of starting the employment	
Date of leaving this employment	
Pay during this employment	170.00
P38A Section A Completed	No
P38A Section B Completed	Yes

P38A (Back) Scenario 5

This scenario is designed to demonstrate that if:

your answer is 'no' to Q1 on the P38A

- 1) do you hold a form P46 *PAYE - Notice of new employee* that has been completed at either Statement A or Statement B by the worker

and your answer is 'yes' to Q2 on the P38A

- 2) was the worker was paid less than £95 every week, or £412 if paid monthly?

PLUS if the answer is 'yes' to,

no payments that need to be listed on the P38A were made

that the corresponding declaration can be sent electronically with a P38ACount of zero

Employer Details		
Employer Name		Quinn Lodge
Declarations	P46Held	no
	P38ACompleted	yes
P38A Count		0

Employee Sid Smith (Scenario 5)

Sid Smith is employed on the 14th July 2009 for 1 day as a gardener. No P46 is held for this employee and he is paid £50 for the day.

Employee Data	
Title	
First Forename or Initial	Sid
Second forename or initial	
Surname	Smith
First line of address	1 Northside Lane
Second line of address	Bolton
Third line of address	
Fourth line of address	
Post Code	
NI Number	
Work Type	Gardener
Date of starting the employment	2009-07-14
Date of leaving this employment	2009-07-14
Pay during this employment	50.00
P38A Section A Completed	No
P38A Section B Completed	No