



Employer's Bulletin

Keeping you up to date with payroll news

Issue 11 MAY 2002

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Gross asset limit is up to £30 million.
See page 5

TERMINATION
Fresh guidance clarifies termination payments and benefits.
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Welcome

In his April Budget the Chancellor announced a wide range of measures and on pages 7 to 10 we have set out the changes that might affect you.

The Inland Revenue website at www.inlandrevenue.gov.uk/employers and the Budget CD ROM are the best ways to find out the detail of what you need to know quickly. But you might also want to come to one of the Employer Talk events that the IR is running over the next few months where experts will be on hand to talk about the changes. Dates and locations are on page 15.

There's an 'electronic' feel to Bulletin this time. You'll read about the Government's decision that all employers should start using IR electronic services on page 7. I know that this will be a challenge for some employers. But the IR is already looking at how this can be achieved with the minimum of fuss. Bulletin has asked a couple of employers who already use our electronic services to share their experiences with you. You'll find their reports on page 13.

I'm pleased that the Small Business Service has joined us again with an Employment Law Update. Between our two publications we will keep you abreast of the Government developments that could affect your business.

And finally ... An apology for the computer glitch that wreaked havoc with some of the tax code numbers for employees with car benefits. I know this caused extra work for many of you.

*Don Macarthur
Employer Programme Director.*



= Must read article

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A record payout

Last year, employers paying less than the National Minimum Wage (NMW) had to find back-pay averaging £400 an employee.

The Inland Revenue has enforced the NMW since it was introduced in 1999. Peter Grattidge, Head of Operations in the IR, says: "Our national minimum wage teams do a really worthwhile job in detecting non-compliance. This is evidenced by the record amount of more than £4 million in wage arrears identified by our teams last year.

"We are proud of what has been achieved by our teams and will continue to do all we can to ensure that workers receive what is due to them under the terms of the legislation."

For more about the NMW

- log on to the Department of Trade and Industry at www.tiger.gov.uk
- call the confidential helpline 0845 6000 678 Monday to Friday 8 am to 6 pm

There are two rates of NMW. 'The development rate' and 'The main rate.' The development rate is for workers aged 18-21 and those aged 22 or older who start a new job and undertake accredited training for the first six months. The main rate is for workers aged 22 and over.

NMW rates from 1 October 2001

- The development rate is £3.50 an hour
- The main rate is £4.10 an hour

NMW rates from 1 October 2002

- The development rate goes up to £3.60 an hour
- The main rate goes up to £4.20 an hour

Important changes to your Employer's Planner

Because the 2002 Budget was delivered in April, some of the information on your Employer's 2002 Planner, that we sent you in January, is now incorrect.

The entries for 'Mid May' and '18 May' are now appropriate for 'Mid June' and '18 June' respectively:

- Any revised notices of coding will be issued early June. You should make any P6 PAYE code changes on the first pay day on or after 18 June 2002
- If you have been sent new tax tables for 2002-2003 (either as paper or in electronic form as a CD-ROM), you should use them on or after 18 June 2002
- From 18 June onwards you should apply any tax codes changed by the Budget

Terminations: on the right track?

Fresh guidance has been sent to Inland Revenue staff after reports from employers and accountants highlighted inconsistencies in the way we were dealing with enquiries on termination payments and benefits.

We are committed to enabling employers

to understand their rights and obligations and to providing all the information and advice needed to find answers to problems. In some cases this might mean just sending a simple leaflet. But termination payments and benefits cases can be complex and may involve employment and contract law as well as tax law. So in other cases it could mean taking the time to talk through the facts in more detail to make sure that you are on the right track.

We shall be keeping an eye on the situation with the help of our people on the front line and, through feedback from employers, and tax practitioners generally.

Termination payments and benefits

- contact your PAYE Inland Revenue office (in this case, not the Employer's Helpline)
- the IR's general policy for dealing with enquiries is in *Code of Practice 10* – available from
 - any Inland Revenue office
 - the Leaflets Orderline 0845 9000 404 or
 - www.inlandrevenue.gov.uk click on 'specialist'

The official guidance on termination payments and benefits is in the *IR SE Manual* and is available under open government from

- www.inlandrevenue.gov.uk – click on *Manuals*, find SE and look at 12820 onwards or
- ask any Inland Revenue office for a print out of relevant extracts.

Boost for EMI share option scheme

Up to 6,000 more companies could benefit from the increased limit on assets in the Government's Enterprise Management Incentives (EMI) share option scheme.

From 1 January 2002 the gross asset limit has doubled to £30 million.

Launched in 2000, EMI allows small, high-risk companies to offer share options of up to £100,000 as an incentive to attract and retain employees with the skills to help the company grow and succeed.

For more information

- www.inlandrevenue.gov.uk/shareschemes
- *Enterprise Management Incentives – A Guide* (booklet IR2006) available from any Inland Revenue office or call the Leaflets Orderline on 0845 9000 404

For help and advice:

IR Small Company Enterprise Centre
Centre for Revenue Intelligence (CRI)
Ty Glas
Llanishen Cardiff CF14 5ZG
Telephone 020 2032 7400
Fax 020 2032 7398
enterprise.centre@ir.gsi.gov.uk

CIS – RECONSTRUCTING PAYROLL

Companies working as subcontractors in the Construction Industry Scheme (CIS) that have a CIS deduction made by their contractor before payment can benefit from new arrangements that started on 6 April 2002.

These subcontractor companies can now reduce the amount of PAYE and NICs (plus any CIS deductions if the company also operates as a contractor) due to the Inland Revenue by the amount of CIS deductions made from their income.

Letters were sent at the end of February to subcontracting companies setting out an overview of how the new arrangements work. Enclosed with the letters was a form to help companies keep track of any deductions they set against their monthly or quarterly payments.

The arrangements only apply to companies, not partnerships and individuals, working within the Construction Industry Scheme.

Any company that didn't get a letter should:

- call 0845 3000 551 and ask for a copy of the letter and the new form, CIS132 or
- access the Inland Revenue CIS website: www.inlandrevenue.gov.uk/cis and select *What's New?*



IR dispensations could save you time and work

It's a waste of your time filling in end-of-year forms for expenses and benefits-in-kind, e-business or paper, if ultimately there would be no tax or National Insurance contributions (NICs) for your employees to pay. (And there is no point in the IR processing the forms!)

This is why the IR runs a dispensation scheme. It means that if you and an Inspector from your PAYE Inland Revenue office can agree that there would be no liability, and you have a good internal system for monitoring

claims for expenses, then you can cut out the form filling.

Some things cannot be covered by a dispensation including company cars and private medical insurance but you may still be able to save yourself some work by sending lists instead of individual forms. Another thing to talk about with your Inspector.

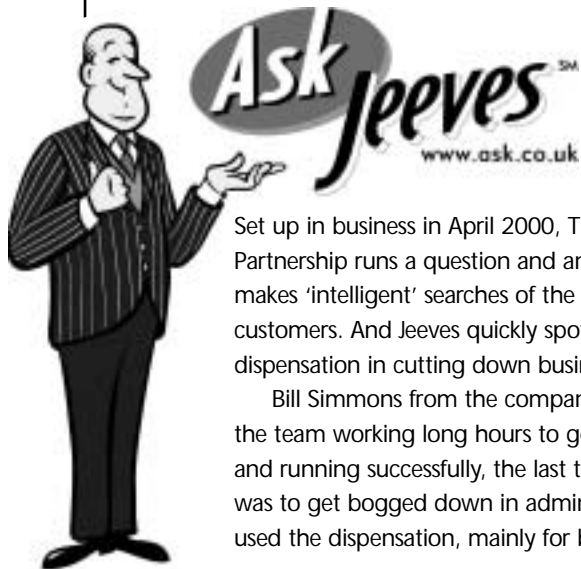
■ Check your dispensation

A dispensation should be regularly checked against your system for benefits and expenses payments.

Make sure that nothing new has inadvertently slipped in under the covers. Your dispensation is limited to whatever items are mentioned in the original document. You could find yourself stuck with a tax bill if you don't keep an eye on things.

If you need advice, have any doubts or want to expand the original dispensation, please contact your Inland Revenue office.

And if you can't lay your hands on the original dispensation document, your Inland Revenue office will have a copy.



if dispensations are a 'good idea'

Set up in business in April 2000, The Ask Jeeves UK Partnership runs a question and answer database that makes 'intelligent' searches of the internet for its customers. And Jeeves quickly spotted the value of a dispensation in cutting down business costs.

Bill Simmons from the company explains: "With the team working long hours to get the business up and running successfully, the last thing we needed was to get bogged down in admin and red tape. We used the dispensation, mainly for business entertaining

and travel. This allowed us to create the new business that a start-up company needs.

"Funny though, you don't expect dealing with the Inland Revenue to be easy. But the office I contacted about our dispensation were great. After an initial chat, the actual application was quick and painless. All I have to do is let them know if anything changes. Otherwise, that's it!"

About dispensations and the application form - Leaflet IR 69
Available from

- any local Inland Revenue office or
- on the web at www.inlandrevenue.gov.uk and click on Employers.

Are your P11s on form?

If you use our Deductions Working Sheet P11, please make sure you have the current version (that's the P11 2002-2003). You can check what it looks like by looking at page 2 of Help Book E11, *Starting the tax year from 6 April 2002*, included in your Employer's Pack 2002. Or look at it on the CD-ROM.

If you're not sure you've got the right version, or you need help, call the Employer's Helpline on 0845 7 143 143.

If you need to order fresh supplies of the form, contact:

- www.inlandrevenue.gov.uk/employers/emp-form.htm
- fax on 0870 2 406 406
- tel on 0845 7 646 646



Budget update

The future's bright, the future's e-payroll

The Government is set to help small employers enjoy the benefits of e-business sooner rather than later.

All employers will have to send their year-end returns and forms electronically from May 2010. But there will be cash incentives to help employers with fewer than 50 employees get started as early as May 2005.

The Inland Revenue is already working on the details of the help and advice employers might need in the transfer from paper to

electronic payroll. It looks like our Business Support Teams and Helplines will be busier than ever.

The plan is to have employers with more than 250 employees filing electronically for tax year 2004-2005, and businesses with between 50 and 250 employees will be required to go on-line for 2005-2006.

Bulletin will be monitoring developments and bringing you more news on e-filing in the September issue.

Changes to National Insurance Contributions

From April 2003 there will be a 1% increase in the National Insurance contributions (NICs) paid by employers and employees. For employees, this additional 1% will also be due on earnings above the Upper Earnings Limit (currently £585). Because the Income Tax personal allowance for 2003-2004 is to be frozen, the NICs thresholds will also be frozen, in 2003-2004. You can see the effect of these changes in the table below.

The 1% increase will also apply in 2003-2004 to

- Rates of National Insurance paid by employers and employees in contracted out pension schemes
- National Insurance payable on benefits in kind – Class 1A NICs and,
- National Insurance payable on PAYE Settlement Agreements – Class 1B NICs.

Pensions Schemes Earnings Cap

The limit on the level of earnings that may be pensionable under Tax Approved Pension Schemes (often known as the Pensions Schemes Earnings Cap) is increased annually in line with retail prices.

For the tax year 2002-2003, the limit has been increased to £97,200.

The Earnings Cap applies to everyone who:

- contributes to a personal pension scheme
- joined an occupational pension scheme set up since 14 March 1989
- joined any occupational pension scheme from 1 June 1989.

Thresholds and Rates	2002-2003	2003-2004
Threshold for employee contributions	£89 a week	£89 a week
Threshold for employer contributions	£89 a week	£89 a week
Employees' contribution rate on earnings between the threshold and the Upper Earnings Limit	10%	11%
Employees' contribution rate on earnings above the Upper Earnings Limit	-	1%
Employers' contribution rate on earnings above the threshold	11.8%	12.8%



Chancellor Gordon Brown with Treasury colleagues on Budget Day.



Transport changes in brief

The main announcement on the transport front is the new system from next April for taxing the provision of free fuel in a company car used for private motoring.

There is a lot more detail that you may need – have a look at the information box on page 9 which tells you where to find it.

Cars

Car Fuel Scale Charges 2002-2003

The new scale charges of the taxable benefit of free fuel for private motoring are in the table below.

Cars having a cylinder capacity	Petrol £	Diesel £
1400cc or less	2,240	2,850
1401cc to 2000cc	2,850	2,850
More than 2000cc	4,200	4,200
Cars not having a recognised cylinder capacity: £4,200		

New fuel scale charge from 6 April 2003

This is a new basis for taxing the benefit of providing free fuel for private motoring in a company car.

Like the new company car benefit charge, which came into effect on 6 April 2002, this will be linked to the car's approved carbon dioxide (CO₂) emissions. The aim is to reward cleaner, more fuel-efficient cars with a lower tax charge.

The charge will be based on the **same** percentage figure used to calculate your company car benefit charge. So the new charge will involve supplements for diesel cars and discounts for alternatively fuelled cars.

To work out your fuel scale charge the percentage figure will be multiplied by a set figure – for the tax year 2003-2004 it will be £14,400.

Here's an example of how it will work:

Company car registered on 1 March 2002.

It has a petrol engine with an approved CO₂ emission figure of 197 g/km.

This car attracts a car benefit percentage of 23% for 2003-2004.

Car fuel benefit for 2003-2004 is:

£14,400 x 23% = £3,312.

Vans

The Chancellor announced a review of the tax and NICs charges that apply to a company van of which an employee can make private use. The aim is to introduce a new system that is more environmentally friendly. We'll give you details about this as it develops.

Employers subsidising local bus services

From 6 April 2002, if you subsidise a local bus service(s) so that your employees can travel at reduced cost or for free then there is no tax or Class 1A NICs charge on the benefit. (Previously the exemption only applied if employees paid the same price for tickets as other passengers.)

Works buses

Again, from 6 April 2002, providing that the vehicle has a minimum of nine seats, there are no tax and NICs on the benefit derived from any lunchtime journeys you organise, for example to a local shopping centre.

Approved Mileage Allowance Payments – AMAPs

These proposals were set out in the January issue of *Bulletin*. They are now in force and began on 6 April 2002. Full details in the booklets 490 (2002) and CWG2 – see the information box.

Employees of service companies covered by the IR35 legislation will be entitled to the same treatment of motor mileage allowances as other employees. For more information see paragraph 9.13 of booklet 490, *Employee travel – A tax and NICs guide for employers*.

- *A reminder about NICs on restricted business mileage – since 6 April, payments made up to the AMAPs rates have been free of tax and Class 1 NICs. If you pay restricted business mileage you must use **all** the business mileage travelled to work out the tax and NICs due.*



WHERE TO FIND INFORMATION

Full details of the reform and the calculation of company car benefits can be found in Appendix 1A of booklet 480, *Expenses and benefits – A tax guide*. Also see booklets 490, *Employee travel – A tax and NICs guide for employers* and CWG2, *Employer's Further guide to PAYE and NICs*. All available from:

www.inlandrevenue.gov.uk/employers/emp-form.htm

- fax on 0870 2 406 406
- or telephone the Employer's Orderline on 0845 7 646 646
- or download the booklets from our website at
www.inlandrevenue.gov.uk/pdfs/emp2002/480.pdf
www.inlandrevenue.gov.uk/pdfs/emp2002/490.pdf
www.inlandrevenue.gov.uk/pdfs/emp2002/cwg2.pdf

Income tax rates

The rates of tax and bandwidths for 2002-2003 are:

Starting rate

10% – up to £1,920

Basic rate

22% – £1,921 to £29,900

Higher rate

40% – over £29,900

New Taxable Pay Tables to be used on the first pay day on or after 18 June. The new bandwidths are shown in the revised *Taxable Pay Tables SR + B to D (June 2002)*.

There is an alternative method of calculating tax due in the form of the *Calculator Tables (June 2002)* which also incorporate new bandwidths. You may find these easier to use, but you will need a calculator.

Both these tables are in your Budget Pack and you should use them from 18 June 2002.

New codes

The increases in certain tax allowances will be reflected in the new codes. Use these on the first pay day on or after 18 June 2002. *The P7X (2002), Tax codes to use from 18 June 2002*, is also enclosed in your Budget pack and gives details of the codes to be increased.



Budget update

How to deal with June code changes

As the code and tax table changes in this year's Budget take effect part-way through week 11/month 2 (18 June) some employers may be unsure about what to do with employees leaving in that week or new employees with a P45 showing a date of leaving in week 11.

You'll find guidance on this in the form P7X which is part of the Budget Pack. You may also find the following helpful.

Q My employee leaves on 15 June and I will be making up the final wages on Friday 21 June 2002. What code number should I use and which tax tables apply?

A If form P45 has not been issued at the date of leaving you should use the existing code and Tax Tables SR + B to D (May 2001) if an employee is paid in tax week 11 between 18-21 June, inclusive. The actual date of leaving should be entered on form P45.

Q I have a new employee who started on 18 June 2002 and I make up the first wages on 21 June. Do I have to apply the increases, as shown on the P7X, to the code number shown on the P45 handed in by the employee?

A If the P45 shows a date of leaving from 6 April to 17 June 2002, you need to be reasonably sure the code has not been increased (the tax on the P45 needs to match the tax due by reference to the code and previous pay and the old Tax Tables SR + B to D (May 2001) in week 11). If you are sure it has not been increased, you should increase any code with suffix "A" or "H" by following the instructions on form P7X(2002) and enter the amended code to the left of item 6 on Part 3 of the P45.

If the amount of tax deducted as shown on the P45 does not match the amount due using Tax Tables SR + B to D (May 2001), use the code on the P45 and enter the figure of tax due at item 13 on Part 3 of the P45.

Be prepared for employees starting and leaving in June.



Tax credits

New system will streamline tax credits

Employers can expect a thinning out of tax credit payments later this year as the Tax Credit Office takes over paying renewal claims in the run up to April 2003 when the new tax credits come in. All WFTC/DPTC awards under the present system will end on 7 April 2003.

The new tax credits are a streamlining of the existing system with all the income-based bits for children pulled into one payment – the Child Tax Credit. The Inland Revenue will pay this directly to the person mainly responsible for caring for the children. There will also be a new Working Tax Credit, paid through the payroll, for low income working households, with or without children.

Payroll

The first Working Tax Credit payments by employers, under the new system, will start in May 2003. And although the payroll admin remains essentially the same, routine employee-earnings enquiries will become a thing of the past. The new tax credits will be awarded for up to a year, ending, like the tax year, on 5 April. Awards will be based on the applicant's income in the previous year. So the system will rely to a large extent on people having a P60 or their in-year payslips.


Software

The new system will require changes to payroll software. So you should check with your supplier to ensure that you can move into the new system without any glitches.

Payslips or P60 – a must

People claiming the new-style tax credits will have to put details of their yearly income on the application form. So they must have a P60 or payslips as a record.

Your forms probably already say 'keep it safe'. But if you get the opportunity, please underline this message to your workforce.



Gwendoline took keeping her payslips and P60s very seriously.

Employee's enquiries about Tax Credit - please ask them to call

Helpline - 0845 609 5000
Textphone - 0845 606 6668
Disabled Persons Tax Credit
Helpline - 0845 605 5858
Textphone - 0845 608 8844
Northern Ireland - all tax credits
Helpline - 0845 609 7000
Textphone - 0845 607 6078

Electronic business

Cut the paper chase

There is a comfort factor in paper; it's tangible and familiar. But, as the case studies on page 13 show, once the move has been made into e-business any nostalgia for paper disappears.

PAYE and the Internet

Smaller employers, agents and payroll bureaux can become e-efficient by using the IR's Internet Service for PAYE. If you are using a payroll or accounting software package, ask your supplier about its compatibility with e-filing – any problems just call our E-business Helpdesk.

Checks

With or without software you will need to check a few technical points but they are all on the IR website. The site also has details about security and the forms included in the service. Plus there are links to details of payroll software suppliers that have tested their products with us.

But a good place to start might be the list of

employer's questions about the service. And the most asked? "What's in it for me?"

Thousands of forms

Typically, a business with thousands of employees or subcontractors, payroll bureaux or any organisation with a high turnover of staff, can streamline their payroll operations with Electronic Data Interchange (EDI).

Without EDI, information transferring from an employer's computer to an Inland Revenue computer will pass through a dozen, or more, pairs of hands – it's labour intensive. And if you multiply that by the number of payroll forms and returns, the opportunities for mistakes and delays are almost endless. That's before you even get to what it costs. And then there's the return journey, IR to employer.

No middlemen

EDI cuts out all the middlemen. Computer applications must be compatible so it may involve set up and maintenance costs. But these should be more than covered by resource savings as well as paper storage, printing and postage. Plus there is the intangible benefit of your employees' confidence in their payroll office. There shouldn't be any of those traditional enquiries such as: "Why have I been waiting three weeks for my code number?"

Our Electronic Business people can talk you through your options including how to plan a phased implementation, perhaps starting with forms P6 and P9. Call them on 0845 60 55 999

The e-business team can also organise a presentation about EDI for your key staff. Call Ray Winckles on 01274 534717 or e-mail at ray.winckles@inlandrevenue.gsi.gov.uk

For more about Internet Services and e-business visit

www.inlandrevenue.gov.uk

Problems?
Numbers to call:

Helpdesk	0845 60 55 999
Minicom	01274 841278
Weekdays	8am – 10 pm
Weekends	10am – 6 pm

To find out where we'll have an exhibition stand visit our *Forthcoming Events* page

www.inlandrevenue.gov.uk/ebu/ebu2.htm



Case studies

E-BUSINESS IS STANDARD LIFE

Scotland's largest private employer was in the forefront of the move to Electronic Data Interchange (EDI).

Standard Life, one of the leading mutual financial service companies in the world, runs a payment system with more than 100,000 PAYE annuity records. Since converting to EDI, Standard Life's savings are quoted as tens of thousands of pounds a year and hundreds of production hours.

Anne Murray at Standard Life explains: "It could be a nightmare coping with log jams of forms. Handwriting forms P46 for new pensioners, posting them off, waiting for the post with the tax code notification and then updating computer records manually ... It all used

to take up to 23 days. Now it's six, tops!"

Daily printouts of rejected records mean that problems can be solved quickly, fewer year-end queries for Anne and her team. "We couldn't be more pleased. It's safe, it's secure, and our pensioners get the right tax code first time."

Anne Murray and Roberta Cook of Standard Life, which has slashed the time it takes to run its payment system.

The e-ssential net

John Line is a small employer who saw the potential for computers in managing payroll back in 1980.

After 15 years in accountancy software development, John started his own company, the Internet Tax Co Ltd, a couple of years ago. And he has recently been helping the Inland Revenue by giving our PAYE Filing-by-Internet specifications the once over.

"There were initial glitches in the IR system for employers PAYE filing. But I can't fault the commitment of the IR people I've come across to realise the vision of having total e-business available by 2005.

"I think that employers will find it increasingly difficult to survive without the ability to communicate over the internet. Frankly, an internet connection is essential for an increasing number of businesses. More and more people are using the internet to look for goods and services. No presence on the net means losing out on all that business potential.

"Once you are into the net, sending forms and payments electronically is a logical step. It's not complicated. Personally I find it of great comfort that having submitted forms electronically, they are rapidly acknowledged and there's no fear of anything getting lost in the post. And if your end-of-year forms are running a bit late at least you can rely on last minute, on-the-day delivery.

"It's easy. But don't take my word for it ... go and try it! "



**John Line:
Sending forms is
logical.**

Pensions and general news

Stakeholder contributions

Your employee's tax relief on a Stakeholder Pension contribution is given automatically by the Inland Revenue through the pension scheme provider. The scheme provider will tell you the amount of each employee's contribution and this will be the amount after allowing the tax relief at the basic rate of 22%. So, for example, if the contribution is £100 you will be told to collect £78 from the employee's pay, $£100 \times 22\% = £22$, $£100 - £22 = £78$.

The value of the contribution to the pension fund is £100 but the employee pays only £78, and that's the tax relief.

The important thing is to make sure that the pension contribution is taken off **after** the PAYE tax and National Insurance contributions.

If you have payroll software, it should have been updated to include a specific field or parameter settings designated for Stakeholder Pension contributions. Using any other field such as 'other pension contributions' or using the wrong type of pension parameters will cause problems for your employees and you will have to spend time sorting out the inevitable IR queries on your year-end return, form P35.

Help and advice about Stakeholder Pensions

■ Employers

For a copy of the leaflet **Stakeholder Pensions – a guide for employers**

■ log on to www.inlandrevenue.gov.uk/employers/emp-form.htm

■ or call 0845 7 646 646

For guidance, call the Stakeholder Pensions Helpline on 0845 7 143 143.

For a list of approved schemes (secure and value for money) contact the Occupational Pensions Regulatory Authority (OPRA)

■ 01273 627600

■ www.stakeholder.opra.gov.uk

For a yes/no question and answer guide on whether you should have a Stakeholder Pension, links into other sites, including the OPRA, and SHP registration forms go to the IR Stakeholder website – www.inlandrevenue.gov.uk/stakepensions/index.htm

■ Employees

Individual employees can decide whether or not to join a scheme.

For advice they should call OPAS, which is a pensions advisory service – 0845 601 2923

HELPLINE FOR INHERITED SERPS QUERIES

You may get queries from some of your employees following a mailshot from the Department for Work and Pensions (DWP).

Approximately 5.5 million people will be contacted regarding a reduction, from October 2002, in the amount of State Earnings Related Pension Scheme (SERPS) they could inherit from their spouse.

If your employees bring queries to you that cannot be answered by reading the mailshot, please ask them to call 0845 600 6116 and have their National Insurance number ready. This is a dedicated Helpline, open Monday to Friday 8.00 am to 7.00 pm and Saturday 9.00 am to 1.00 pm.

CD-ROM response

Feedback about the CD-ROM told us that it was well received. But AppleMac users asked us to make it more user-friendly.

So we've taken on board these comments and the Budget 2002 version is much easier to use if you have an AppleMac. The revised CD-ROM is in your Budget Pack and replaces the version we sent out earlier this year.

Look at the CD-ROM cover for installation instructions. It also tells you who to contact for technical support.

Business Support Teams

There is a nation-wide network of Inland Revenue Business Advisors who can help you understand the payroll records you must keep along with the how and why of form filling and year-end returns.

Call 0845 60 70 143 or visit

www.inlandrevenue.gov.uk/bst/index/htm for details of

- a variety of payroll workshops, designed with busy employers in mind
- how to arrange a one-to-one visit at a place and time to suit you.

All packed up?

If you are an accountant or agent you might find your office swamped by Employer's Packs because your employer-clients use your address for mailings. If you want to get out from under, just call your Inland Revenue office with the names and employer references of any mailings you either don't need, or you want sent elsewhere.



"We give 96% of employers more confidence in tackling their payroll."

Randolph Lobban

Business Advisor London

More Employer Talks to come this year

A few more Employer Talk events are still to come this year. The events offer a day of information and advice with presentations on topical issues. They are by invitation only so if you want to attend you'll need to get in touch with your area contact. Or log on to our website and book a place.

Dates to come:

- **Belfast:** 6 June
call Ian Patterson on 02890 505064
- **Bournemouth:** 5 September
call Elaine Brewster on 07860 642554
- **Brighton:** 3 September
call Alan Brundle on 07799 340738
- **Nottingham:** 1 October
call Lisa Hall 0115 974 1365
- Or book online at: www.inlandrevenue.gov.uk
...and click on *Employers*

Helpline and Orderline numbers

Helpline (telephone advice) **Orderline** (order your forms and guidance)

Calls may be monitored for quality control and training purposes

General payroll matters – for example PAYE, NICs and tax credits

New employers	Helpline	0845 60 70 143	Mon-Fri	8am-8pm
			Sat-Sun	8am-5pm
	Textphone	0845 602 1380	(for employers who are deaf or hard of hearing)	
	Orderline	0845 7 646 646	Mon-Fri	8am-8pm
			Saturday	10am-1pm
	Fax	0870 2 406 406	(Please use your Fax Order Form)	
	Website	www.inlandrevenue.gov.uk/employers/emp-form.htm		
More experienced employers	Helpline	0845 7 143 143	Mon-Fri	8am-8pm
			Sat-Sun	8am-5pm
	Textphone	0845 602 1380	(for employers who are deaf or hard of hearing)	
	Orderline	0845 7 646 646	Mon-Fri	8am-8pm
			Saturday	10am-1pm
	Fax	0870 2 406 406	(Please use your Fax Order Form)	
	Website	www.inlandrevenue.gov.uk/employers/emp-form.htm		

Construction Industry Scheme (CIS)

Contractors	Helpline	0845 7 33 55 88	Mon-Fri	8.30am-8pm
			Sat-Sun	9am-5pm
	Orderline	0845 3000 551	7 days a week	8am-10pm
Subcontractors	Helpline	0845 3000 581	7 days a week	8am-8pm
	Orderline	0845 3000 551	7 days a week	8am-10pm

NICs – special topics

Contracted-out Employments Group (COEG)	Helpline & Orderline	0845 9 150 150	Mon-Fri	8am-5pm
International Services	Helpline & Orderline	0845 9 154 811	Mon-Fri	8am-5pm

National Minimum Wage (NMW)

NMW	Helpline	0845 6000 678	Mon-Fri	8am-6pm
	Orderline	0845 845 0360	7 days a week	24 hours

Other helplines

Electronic Business Unit*	Helpline	0845 60 55 999	Mon-Fri	8am-10pm
			Sat-Sun	10am-6pm
	e-mail	helpdesk@ir-efile.gov.uk		
*including technical support for Employer's CD-ROM				
Payroll Standard	Helpline	0845 915 9146	Mon-Fri	9am-4pm
Stakeholder Pensions	Helpline	0845 7 143 143	Mon-Fri	8am-8pm
			Sat-Sun	8am-5pm

Accounts Office Shipley 01274 530750
Accounts Office Cumbernauld 01236 736121

To visit the Employer's Website, go to
www.inlandrevenue.gov.uk

and click on 'Employers'.

Here you will find access to a wide variety of information for employers, and access to the Internet version of the Employer's Orderline.

To find the number of your local Inland Revenue office, look in the phone book under 'Inland Revenue'.