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Welcome

Another varied range of news items for you in this issue of Employer's Bulletin.

We've news about a change to the threshold for Student Loan deductions – details are on page 6. We also have a warning to be on your guard against bogus callers – people who pretend to be from the Revenue who want personal information about your employees – see page 4.

Much of this Bulletin is about the use of new technology in payroll work. Using it for tasks such as electronic payment and online filing of returns. Many of you have already made the switch and we're hoping more of you will do so soon. We've some useful hints and tips on both subjects for anyone who's thinking about making the change.

Any employer who wants to file online next April or May should think now about any changes they might need to make.

If you provide cars or vans to your employees we have some articles of particular interest to you. For example, our article on common misunderstandings about the new mileage expenses schemes.

Don't forget that the National Minimum Wage rates all change on 1st October. Check page 4 of the last Bulletin to make sure you are paying what you should.

We also have details of next year's EmployerTalk events. We've always had positive feedback about these nationwide events that give employers an opportunity to talk direct to Revenue specialists on payroll matters. Book a place now if you want to go.

If you want to give any feedback on this Bulletin you can do so at:
www.inlandrevenue.gov.uk/employers/questionnaire.htm

Our next issue will be sent out in early February.

A handwritten signature in black ink that reads "Don Macarthur".

Don Macarthur
Employer Programme Director



= Must read
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If we are sending you too many packs, CD-ROMs or *Bulletins*, or you have changed address, please contact the Inland Revenue office that you normally deal with and let them know. Thank you.

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Contact numbers and online services



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Bulletin is not comprehensive and has no legal force. It does not affect any right of appeal. The Inland Revenue has a range of services for people with disabilities, including Braille, audio and large print. Contact your Inland Revenue office for details.



Phoney callers

We have been made aware that some employers have received calls claiming to be from our Employer's Helpline. These callers have tried to obtain personal information about employees. Please be careful about the information you give to these callers as they may not be Revenue employees.

Our Employer's Helpline will generally only make contact with an employer when we have been asked to call back, so the call should not be unexpected. If you have any doubts about the identity of a caller claiming to be from the Revenue, ask for their name and contact number and phone them back after checking with your PAYE office.

Error in E14

There is an error in the *'What to do if your employee is sick'* – Helpbook E14 and E14 (Supplement). It is the calculation of the 'set period' for Statutory Sick Pay purposes.

Page 16 of the E14 and 'Step 2' of the check sheet on page 8 of the E14 (Supplement) wrongly advise the employer to "Find the date of the last normal pay-day on or before the date at step 1"

The text should read "Find the date of the last normal pay-day before the first day your employee was sick. This is the last day of the set period".

We are very sorry about this. It will be corrected in the April 2005 print of these Help Books.

Moving your PAYE scheme

We have now published a document detailing the information we need to make a decision when employers ask us to move, co-locate or amalgamate PAYE schemes.

We know some employers have 2 or 3 PAYE schemes dealt with by different offices, and it can be inconvenient to speak to each office about the same issue.

It has always been possible to ask for a PAYE transfer. But we have published this document to encourage requests where this would

benefit both the employer and Revenue. Publication of this is intended to make it clear to employers what they can expect before the move or amalgamation processes start.

We cannot grant requests to merge PAYE schemes where the employers are different companies - even where these companies are under common ownership.

You can find the document at www.inlandrevenue.gov.uk/employers/paye-protocol.shtml



The Home Computer Initiative

A nation-wide campaign to encourage the use of computers at home was launched in January this year. The Home Computer Initiative (HCI) was launched by the Department of Trade and Industry and the E-Envoy, and is backed by industry and community representatives.

Under the HCI scheme employers are encouraged to take advantage of the loaned computer exemption by combining it with salary sacrifice arrangements.

You can get further information at www.dti.gov.uk/hci about the HCI scheme and about salary sacrifice at www.inlandrevenue.gov.uk/specialist/salary_sacrifice.pdf

European Health Insurance Card

The E111 form, which provides for urgent health care treatment, is being replaced by the European Health Insurance Card (EHIC). The EHIC is being introduced across the EU between 1/6/04 and 31/12/05 and will provide cardholders with health care cover for all necessary treatment in the EU.

"Posted" workers will also be covered by the EHIC so they will no longer need E128 forms. So the Centre for Non-Residents (Newcastle upon Tyne) stopped issuing E128s (with E101 forms) on 19 August 04.

The UK will be introducing EHICs during 2005.

As there is a gap between the end of the issue of E128s/old-style E111s and the issue of EHICs, a new E111 form has been introduced. It provides the same cover as the EHIC, is available from any post office, and is valid till 31/12/05.

Old-style E111s are valid until 31/12/04 and existing E128s are valid until their expiry date or 31/12/05, whichever is earlier.

For further advice see leaflet T6 'Health Advice for Travellers', available from the post office.

Construction Industry Scheme (CIS) vouchers

We have been asked to remind employers and contractors that CIS vouchers cannot be issued by the Employer's Orderline. The only office that can arrange for the issue of further CIS vouchers is the Inland Revenue office dealing with the contractor's or subcontractor's CIS affairs.

It's A and H to a T

Employers can change A and H codes to T codes so that their end of year return will not be rejected.

A and H codes were discontinued some time ago but we know some employees' tax codes still have them. As a temporary measure (for the year 2004-05 only) employers can change them to T codes without further notification from us.

Employers must then contact us for a revised code. If not, the amount of tax paid by the employee will be wrong. You can phone us, or if you have a list of employees

it might be easier to write. To trace the employee and issue the correct code we need the employee's name, National Insurance number, current code, works number (if appropriate), and start date (if easily accessible).

Apart from changing the A or H suffix to T no other change should be made. When you complete your P35 and P14s you should check for any A or H codes, and change them as appropriate. Your return will be rejected if it has A or H codes.

Tax credits news

Tax credits claimants who want to continue claiming tax credits during 2004-05 should have returned their renewal forms to us, if required to, by now (deadline 30 September) to enable us to calculate their initial tax credits award for 2004-05.

Those who haven't will have their payments stopped. But if they send in their renewal forms by 31 January 2005 we will consider resuming payments.

It would be very helpful if you could remind your employees to renew their tax credits claims as soon as possible.

If any of your employees needed to send in their renewal forms, but didn't do so by the 30 September deadline, we will shortly be sending you their stop notices. So you may receive a higher than average number of stop notices in October, followed by a higher than average number of start notices for the same employees when they realise their payments have stopped, and then renew their claim.

We are sorry if this causes you any extra work.

Phasing out of payment via employer (PVE)

The Chancellor announced in Budget 2004 that PVE would be phased out and replaced by direct payment by the Revenue.

He didn't specify a date but said that this will not happen until we have fully consulted employer representatives and other interested parties, on the detail of the phasing out process.

Information

If you need information about paying tax credits, see the 2004 edition of the booklet E6, *Working Tax Credit paid with wages*, which is available online at www.inlandrevenue.gov.uk/helpsheets/e6.pdf

Or you can order it from the Employer's Orderline on 0845 7 646 646.

For further help call the Employer's Helpline on 0845 7 143 143 (textphone 0845 602 1380).

If you have any questions about tax credits funding, call your Accounts Office:
 Cumbernauld 0845 602 3518
 Shipley 0845 602 3516

PAYE Online

New users of PAYE Online can choose to get their PVE notices online to their secure mailbox. Existing users who want this service should contact the Online Services Helpdesk. If you use this service to receive your stop and start notices it should reduce the amount of work involved.

You can now return PVE rejections online too.

Consultation between the Revenue and employer representatives is already under way. Meanwhile, employers should operate PVE as usual. We will make a formal announcement when PVE is to be stopped, and ensure employers are notified of the arrangements for its ending.

Improved Helpline service

A new speed-dial service has been introduced at the Employer's Helpline. When an employer calls the Employer's Helpline with a query that needs to be referred to a Tax Credit Office (TCO) operator, the call can now be transferred directly to the appropriate team.

The previous process for returning calls remains in use when all available lines into TCO are busy or when a call is made outside normal office hours (before 8:30am or after 5:00pm).

STUDENT LOANS

There will be an increase to the annual threshold for Collection of Student Loans from April 2005. This is relevant to all employers who have received either an SL1 form or a P45 with a 'Y' in the 'Continue student loan deductions' box.



Currently if an employee earns below £10,000 per annum, pro-rata for each pay period, no Student Loan deductions are made. This threshold will be increased to £15,000 from 6 April 2005.

We will revise the Student Loan deduction tables (SL3) nearer the time so employers can take account of the revised threshold.

The 2005 Employer's CD ROM will have a Student Loan Calculator, as well as the new tables, which will also be available on the Internet and from the Orderline.

Using PAYE Online throughout the year

I am extremely pleased to have logged onto PAYE Online. Knowing that technology is the only way forward I am pleased to be a part of the future even though I may be a little slow to begin with.

So much easier doing everything online.

IR's Online Services Helpdesk

Dedicated teams of advisors are on hand to offer assistance, guidance, and support throughout your online experience. Helpdesk is open seven days a week:

- weekdays 8:00am - 10:00pm
- weekends and Bank Holidays 10:00am - 6:00pm.

Email our Inland Revenue Online Services Helpdesk at helpdesk@ir-efile.gov.uk or call our Helpdesk on 0845 60 55 999

These are just two quotes from happy users of our PAYE Online for Employers service.

You can use our PAYE Online service for sending in forms all through the year and many of you have seen the benefits of this, such as speed and accuracy. For example, reduced waiting times for getting tax codes for your employees. Give it a try, you might find you like it.

Do it online at www.inlandrevenue.gov.uk and select 'PAYE for employers'.

HERE ARE A FEW TOPICS YOU'VE ASKED US ABOUT

■ The submission fails due to an incorrect User ID or Password.

Check you have entered your User ID correctly. If the number of characters in your password is more than 12, just use the first 12 and the submission should go through.

■ You print out P6 and P9 forms but the details don't print out on one page.

Simply select 'print properties' and change your print layout to landscape.

■ No messages?

If you choose to receive notices over the Internet i.e. P6s, SL1s etc, check your secure mailbox regularly. If you provide us with an email address we can email you

each time we send a message to your secure mailbox. If you didn't provide an email address when you registered you can go back at any time and provide one.

■ Overloaded secure mailbox?

Check and remove your mail on a regular basis. If you have set up any 'users and assistants' they will also need to do this.

■ Option to print?

We offer a download facility for secure mail to be printed from your browser. We recognise that this doesn't suit everyone's needs and are looking at ways of improving the print facility.

We have more frequently asked questions at www.inlandrevenue.gov.uk/ebu/isforpaye.htm

ONLINE FILING OCTOBER 2004



I found the PAYE online service surprisingly simple and pleasant to use. Well done.

T Hood from TJH Bookkeeping.

Do it online - filing your P35s and P14s

So far, 84,439 employers have successfully filed their P35s using the Internet or Electronic Data Interchange (EDI). That's a huge increase on last year. Well done to all who filed online.

Online filing means sending information direct from your computer to ours. It's quick, efficient and cuts down on paper.

You can choose a payroll bureau or agent to file for you, or you can use a software package to file over the Internet or file large amounts of information using EDI.

Alex McClure, who is in charge of helping employers move to online filing, says; "We're really encouraged by the massive increase in online filing. Many more employers have yet to make the change from paper and magnetic media to computer. If you're one of them, why not let us help you 'ditch and switch' to the benefits of doing it online".

Latest News

We will be writing to every employer again in November. This time it's to tell you whether your PAYE scheme is 'small', 'medium' or 'large' for 2005-06 (the P35 and P14s that are due by 19 May 2006). This letter doesn't change your size category for the return due on 19 May 2005.

It will tell medium sized employers (50 - 249 employees)

to file online for 2005-06, or face a penalty. You can appeal against this size determination.

If you don't get your letter by the beginning of December, get in touch with your PAYE office.

Get ready for 19 May 2005

If you are a large employer (250 or more employees) you must file online this year's P35 and P14s by 19 May 2005. You can file them online as early as 6 April 2005.

And if you are a medium-sized employer (50 - 249 employees) you must do it by 19 May 2006. We recommend you try it out for this tax year.

Small employers (fewer than 50 employees) don't have to file online until 2010. But you can get tax-free payments of up to £825 if you file online from 2004-05 onwards. See www.inlandrevenue.gov.uk/employers/onlineguide.htm for details.

To get your tax-free payments, you must successfully file online. And you must send a P14, for at least one employee, for whom you have filled in a P11 Deductions Working Sheet.



Hints and tips for online filing in 2005

- **Registration.** Don't leave registration until the last minute! You need to make sure that you have registered and activated (Internet) or registered and tested (EDI) with us before filing your end of year return online.
- **No Internet access?** If you can't file online yourself you can always ask an agent or payroll bureau to do it for you.
- **Has the return been accepted?** Internet - always check for the online acknowledgement or rejection. EDI - you will be able to send your P14s and P35 separately and we will store them until all parts have been successfully received. When all parts are received, checks are done to ensure the totals shown on the P35 match the combined totals from the P14s. We'll then email the sender an acknowledgement or rejection notice.
- **Can I file my P35 separate from my P14s, and in different online filing options?** From 6 April 2005 you will be able to send your return in parts using the Internet, EDI or a mix of both. A return is not filed until all parts are successfully received online.

How we can help

Do it online: Your guide to filing PAYE returns and paying electronically tells you all you need to get started. There is a more detailed *Online filing and electronic payment handbook* if you want to know more.

You can get copies of both from www.inlandrevenue.gov.uk/employers/onlineindex.htm or from Employer's Orderline on 08457 646 646.

You can also get help from the Business Support Team in your area. Visit: www.inlandrevenue.gov.uk/bst/map.htm

Insolvency

The service to make in-year cessation returns online will become available in April 2005. We recommend Insolvency Practitioners use our electronic services.

We will not seek a penalty if a paper return is filed, even if the scheme would normally have been required to file online.

Returns filed online by the Insolvency Practitioner for a small employer will qualify for the tax-free incentive payment. The payment will be credited to the employer's payment record.

Insolvency Practitioners who wish to file online need to have an agent's password.

You can find more about this in the *Online filing and electronic payment handbook*. (see below left)

New P60 stationery

We are introducing new P60 stationery, as employers who file online do not need to print off P14s.

The new stationery is a continuous version of the P60 that is each P60 is attached to the next P60. It is for use for 2004-05 onwards.

You can see a sample of the new form at www.inlandrevenue.gov.uk/ebu/pnforms.htm

No Magnetic Media Tests

We will no longer invite developers or employers/bureaux to submit their Magnetic Media products or data for testing as they have done in the past.

If it fails to convert we will send it back to the Submitter.

Large employers must file online for 2004-05 onwards

You can find further guidance in the *Online filing and electronic payment handbook*.



Mileage Expenses

New arrangements for mileage expenses for both tax and National Insurance contributions (NICs) came into effect in April 2002.

Statutory schemes replaced the variety of voluntary schemes available before that date. Some points are being misunderstood about each scheme.

For tax purposes

Only Mileage Allowance Payments (MAPs) up to the approved amount for the tax year are exempt from tax.

A MAP must be:

- paid to the employee (not to someone else for the employee's advantage such as to the scheme finance provider)
- specifically for business mileage.

Whether the payment is a MAP or not is determined when it is paid. It cannot be decided later to treat some of it as though it were a MAP.

The Approved Mileage Allowance Payments scheme:

- distinguishes MAPs from other cash payments to the employee and from payments for the employee's benefit
- allows MAPs to be paid gross
- requires any excess over the approved amount to be entered on P11D
- ensures that MAPs and mileage allowance relief operate on a consistent basis.

For NICs purposes

NICs have always been calculated on MAPs and other motoring expenses on a pay period basis.

The new motoring expenses scheme for NICs does not change that. But it allows for a statutory amount to be paid free of NICs. The technical term for that NICs-free amount is the "Qualifying Amount" (QA) and you can find out how to calculate it at www.inlandrevenue.gov.uk/employers/ebik/ebik3/mileage-payments-05.htm Anything above the QA is profit and added to other earnings so that the total is subject to NICs in that pay period.

To take full advantage of the scheme, at the time employers pay the motoring expenses they should also calculate the QA (the NICs-free amount) available at the same time. If the QA is not calculated at the same time NICs may be due on the full amount of motoring expenses paid.

For further guidance about the tax and NIC schemes in general see www.inlandrevenue.gov.uk/employers/ebik/ebik3/mileage-payments.htm

Underpaid National Insurance Contributions (NICs)

We have extended the length of time employers have to recover NICs underpaid by their employees, where the underpayment has arisen in good faith.

Before the change employers could only recover the under-deduction from later payments within the same tax year. With effect from April 2004 if employers have not been able to recover the full amount, they can make further deductions during the following tax year.

So the first additional year into which you can extend recovery of under-deductions is 2005-06.

This change is not shown in either

the *CWG2(2004) – the Employer's Further Guide to PAYE and NICs* or *HelpBook E13 – Day-to-day-payroll*, and we are sorry about this. The 2005 booklets will show this change.

The other rules governing the recovery of under-deductions, as shown in the E13 and CWG2, remain the same:

- correct any wrong entries on the employee's Deductions Working Sheet (form P11 or equivalent)
- the extra deduction per payment cannot be more than the amount of NIC due on that payment. So if you make an additional payment and the amount of employee NICs due

is £15, the maximum additional deduction is £15. Total NIC deduction from the employee is $£15 + £15 = £30$

- if you are unable to make recovery of the full amount within the time period, you must bear the cost of any balance
- you must pay and record on the P14 (End of Year Summary) for the year(s) in question the contributions that were actually due -not just those wrongly deducted.

For an example of a situation where this may be relevant see www.inlandrevenue.gov.uk/employers/stoppress.htm

CHANGING cars

We will be writing to all employers who haven't sent in P46(Car)(New) forms, enclosing a guidance sheet about changes of car.

Many of you who provide your employees with a car report the details at the end of the year on your P11Ds. But many employers don't complete a P46(Car)(New) form when there are changes during the year. This means the wrong tax can be deducted from employees and that can cause difficulties for them and you.

We are increasing the number of Employer Compliance Reviews on this, focussing on where information about cars is missing or incomplete.

You must tell us quarterly (more often if you wish) on the P46(Car)(New) if your employees are:

- provided with:
 - a car for the first time;
 - a change of car;
 - an additional car or
- already provided with a car and start to earn at a rate of £8,500 or more or become a director or
- no longer provided with a car.

What should employers do?

- Check your processes on the provision of cars for your employees and directors
- then check whether you meet our requirements as above, and change them where necessary
- ensure that the P46 (Car)(New) forms are sent in by the quarterly deadlines:
2 August, 2 November, 2 February, and 3 May.

For further information see CWG2 "Employer's further guide to contributions". The tax aspects are also covered in leaflet IR172 "Income Tax and Company Cars". You can find both of them on the Employer's CD ROM and the IR website. You can get a copy of the P46(Car)(New) form from the CD ROM and at: www.inlandrevenue.gov.uk/pdfs/emp2002/p46car_02.pdf or you can send your P46(Car)(New) forms in online.

Co-ownership of company cars

The Revenue has won its appeal to the High Court about whether the car benefits legislation applied to a director who co-owned his company car.

A director owned a 5% share of two successive cars and the company owned the balance.

The case was heard before the Special Commissioner in July 2003 to decide if the car benefits legislation applied; he decided it did not. The Revenue appealed to the High Court and the appeal was heard in December 2003. The High Court judgement in March supported the Revenue's position.

The case is now final. Car benefit applies, and has always applied, in circumstances where a director or employee owns a part share in the company car.



EMPLOYERS DIARY OCTOBER 2004

October 2004

■ October 19

- Cheque payment for month/quarter ended 5 October should reach Revenue Accounts Office
- Payments of your PAYE Settlement Agreement for 2003-04 (if any) should reach Revenue Accounts Office Network Unit
- Class 1B NICs payment must reach Revenue Accounts Office

■ October 22

- Electronic payments for month ended 5 October should reach Revenue bank account

January 2005

■ January 19

- Cheque payments for month/quarter ended 5 January should reach Revenue Accounts Office

■ January 21

- Electronic payments for month ended 5 January should reach Revenue bank account

Reminder: You could register now with PAYE Online for employers to get ready to file your PAYE returns (P35, P14 and P38A).

If you use payroll software you will need an update for the new tax year. Check your agreement with your supplier and purchase new software or updates as necessary.

November 2004

■ November 2

- Deadline for forms P46(CAR)(New) for employees whose car or fuel benefits have changed in the quarter ended 5 October

■ November 19

- Cheque payments for month ended 5 November should reach Revenue Accounts Office

■ November 22

- Electronic payments for month ended 5 November should reach Revenue bank account

February 2005

■ February 2

- Deadline for forms P46(CAR)(New) for employees whose car or fuel benefits have changed in the quarter ended 5 January

■ February 19

- Cheque payments for month ended 5 February should reach Revenue Accounts Office

■ February 22

- Electronic payments for month ended 5 February should reach Revenue bank account

■ By the end of February

Expect your:

- CD ROM/Employer's Pack including Orderline information to order forms and guidance to finish this year and start the next
- Employer's Bulletin giving you all the latest payroll news

We advise you to:

- order the forms and guidance you will need to finish this tax year (ending 5 April 2005) and start the next.

Reminder: You could register now with PAYE Online for employers to get ready to file your PAYE returns (P35, P14 and P38A).

December 2004

■ December 19

- Cheque payments for month ended 5 December should reach Revenue Accounts Office

■ December 22

- Electronic payments for month ended 5 December should reach Revenue bank account

■ By the end of December

- If you are subject to IR35 Service Companies legislation, you should start preparing your 2003-04 P14s, if you need to account for a balancing deemed payment by 31 January



HINTS AND TIPS ON

paying electronically

® Make payment so that we receive the cleared funds by the 22nd

Most electronic payment methods take at least three days to reach the Revenue. You need to contact your own bank to find out when you need to make payment, and whether there is a daily cut off time for those arrangements.

® Make payment to the right Accounts Office

Shipleys has a different bank account number from Cumbernauld. So you must use the right Accounts Office bank sort code when making payment. If not payment may be delayed in reaching the right record and a default notice may be issued.

® Use the right reference number

Your Accounts Office reference is shown on the cover of the payslip booklet or the letter issued in place of the booklet. It is 13 characters long, for example:

123PA00012345

Don't use spaces, dashes or any punctuation when formatting the reference number. If you're not sure whether you have the correct reference number use the IR reference converter at

www.inlandrevenue.gov.uk/howtopay/converter.htm

Or you can call the contact numbers shown.

® One payment or two?

For internet, telephone banking and BACS Direct Credits payments, you should make separate payments for PAYE and NIC for each scheme.

For PAYE put P in front of your Accounts Office reference, for example: P123PA00012345

For NIC put N in front of your Accounts Office reference, for example: N123PA00012345

For CHAPS payments use your 13 character reference and make one payment covering PAYE and NIC for each scheme.

You can get more help on paying electronically at www.inlandrevenue.gov.uk/howtopay/pay.htm

Nil payment

We've received feedback that you are unsure what to do if you have no tax or NIC to pay over to the Revenue.

If you have no PAYE or NICs payment to make for any month or quarter you need to tell your Accounts Office by the 19th of the month by:

- emailing your Accounts Office or
- phoning your Accounts Office or
- returning a signed payslip (form P30B) marked 'nil due'.

In all cases you need to give your Accounts Office reference.

Compulsory electronic payment

Large employers (250 or more employees) must pay over their tax, NICs, Construction Industry Scheme and Student Loan deductions electronically to the Revenue. Many employers made the changes shortly after April. Unfortunately we sent out a number of inappropriate default notices. We've made changes to our internal procedures and if employers follow the hints and tips above we're confident there'll be fewer mistakes in future.

Paying last year's Class 1B NICs or the tax from any PAYE Settlement Agreement

You can pay this electronically but it is not compulsory. Payment is due by 19th October. There is no extension of the payment date, as it relates to last tax year. You must be careful to use the reference number on the Class 1B payslip, not from your ordinary payslip booklet.

Contact details

Cumbernauld: Telephone: 01236 783631
EMail: aoc.directpayments@ir.gsi.gov.uk

Shipleys: Telephone: 01274 539328
EMail: bacs.chaps@gt.net

Cleaner NINOs

We will continue to work with employers over the next few years to ensure more employees' NINOs are correct.

There are many reasons why something other than the correct NINO could find its way into employer systems and, perhaps, onto Revenue systems. And while it is often possible for our tracing facilities to match an incorrect NINO with the genuine article, this cannot always be done automatically and can then be an expensive and a time consuming clerical process to correct.

If we don't have the right NINO on our systems your employee may not be credited with the right amount of tax or National Insurance contributions or other items. That may deprive him or her of a tax repayment, but also has long term consequences in that benefits or pension entitlement may be denied because of lack of contributions.

A wrong NINO also affects the quality of service we are able to provide, so it's an issue we take very seriously.

We have been working behind the scenes to establish the root cause of these problems. We know that this problem has developed over many years and unfortunately there is no quick or easy fix. We are working to modernise our internal PAYE processes and build more quality checks into them, and will continue working with employers to resolve issues.

In the meantime if you can obtain the correct NINO it would help us. If you are having particular difficulties getting it right our Business Support Teams may be able to help.

You can contact them at

www.inlandrevenue.gov.uk/bst/map.htm

Alternatively, we do offer a National Insurance Number Tracing service for employers which can be used by obtaining form CA 6855 via:

- the Internet at www.inlandrevenue.gov.uk/employers
- printing from the Employer's CD-ROM
- the Employer's Orderline on 0845 7 646 646
- an Inland Revenue office, or
- employers preparing a schedule clearly setting out the information in the following order:
 - employee's title
 - surname
 - first name
 - address
 - date of birth
 - gender
 - works/payroll number
 - date employment started
 - date employment ended (if applicable)
 - the Employer's PAYE reference

and sending it to Inland Revenue, National Insurance Contributions Office, Additional Business Section, Room H3002, Benton Park View, Newcastle Upon Tyne, NE98 1ZZ.

Adopting a child from abroad

Employees adopting a child from abroad may be affected by the legislation introduced in April 2004.

The legislation changes the relevant period for calculating average earnings and the way the employer calculates 26 weeks continuous employment for Statutory Adoption Pay and Statutory Paternity Pay purposes.

You can find more about these changes at www.dti.gov.uk/workingparents or from our Employer's Helpline on 08457 143 143.

All the changes introduced in April 2004 will be included in the April 2005 prints of Help Books E16 and E16 (Supplement), *Pay and time off work for adoptive parents* and *Special Cases*.



Right to reply...



EmployerTalk 2005

Face to face with our experts

EmployerTalk gives you a chance to meet Revenue experts face-to-face and listen to key speakers talk about important, current issues.

By invitation only as capacity at each venue is limited. You can find out contact details or book a place at www.inlandrevenue.gov.uk/employers and click on EmployerTalk 2005

Confirmed dates and venues:

3 March

LONDON, Barbican Centre

15 March (am only)

CHESTER, Moat House Hotel

16 March (am only)

BLACKPOOL, Hilton Hotel

17 March

BOLTON, Reebok Stadium

5 April

DURHAM, Ramside Hall Hotel

7 April

HARROGATE,
Cairn Hotel

19 April

BIRMINGHAM,
National Motorcycle Museum

4 May

CARDIFF, City Hall

25 May

EDINBURGH, Assembly Rooms

8 June

BELFAST, Ramada Hotel

5 October

NOTTINGHAM,
East Midlands Conference
Centre

To be arranged:

June /July/September

SOUTHERN ENGLAND,
venues to be confirmed





Helpline

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

Orderline numbers

Calls may be monitored for quality control and training purposes

General payroll matters

for example PAYE, NICs and tax credits

Been an employer <u>less</u> than 3 years?		Been an employer <u>more</u> than 3 years?	
• Helpline	0845 60 70 143 Mon-Fri 8am-8pm Sat-Sun 8am-5pm	• 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 <i>(only people with specialised equipment such as Minicom are able to use this number)</i>		
• 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		
• most of the forms you'll need can be downloaded from the Employer's CD-ROM			

Other helplines:

IR Online Services Helpdesk*

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 Accreditation process

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

Construction Industry Scheme (CIS)

Contractors

Helpline **0845 7 33 55 88**
Mon-Fri 8am-8pm
Sat-Sun 8am-5pm

Orderline **0845 3000 551**
7 days a week 8am-10pm

Sub contractors

Helpline **0845 3000 581**
7 days a week 8am-8pm

Orderline **0845 3000 551**
7 days a week 8am-10pm

National minimum wage (NMW)

Helpline **0845 6000 678**
Mon-Fri 8am-6pm

Orderline **0845 845 0360**
7 days a week 24 hours



NICs: special topics

Contracted-out Pensions

Helpline & Orderline
0845 9 150 150
Mon-Fri 8am-5pm

Non-residents

Helpline & Orderline
0845 9 154 811
Mon-Fri 8am-5pm

Employer services

■ To visit the Employer's Website, go to

www.inlandrevenue.gov.uk/employers

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