

Employer's Bulletin

keeping you up to date with payroll news

Employer's Annual Pack

If you know the Annual Pack, you'll hardly recognise it after its make-over. If you've not seen it before, find out what to expect.

full story - Page 4



On form: The Employer's Orderline in Liverpool

January 2001

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Help and advice

If you need an answer to a particular problem, get in touch through the contact points shown in the item or call one of the Helplines on the back page.

Comments

Comments on the Employer's Bulletin are welcome.

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Next issue

April 2001 – issue 8

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Welcome to issue 7 of the Employer's Bulletin. We've done a bit more in the way of smartening up our look. Not exactly keeping up with the Jones's but we have borrowed from the new-style Employer's Annual Pack. Don Macarthur from our Employer's Programme tells you more about the revamp on page 4. The new layout of the Pack should make it easier for you to finish one tax year and then start the next. But if you need some reassurance on the detail, try page 19 where our Business Support Teams have two new workshops on offer that should help clear any end of year fog. If you can't get to meet one of our BSTs then check out page 11 – think about visiting our expanding website.

Robert Tomlinson – Managing Editor

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! First read – urgent news for all payrolls

The Bulletin is not comprehensive and has no legal force. It does not affect any right of appeal.

Throughout the Bulletin we use the terms 'new' and 'small' employer. They mean:

new: if you have been operating a payroll for less than three years

small: if you have less than 10 employees



The Inland Revenue has a range of services for people with disabilities, including leaflets in Braille, audio and large print. Contact your local Inland Revenue office for details.

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Common questions

Personal and age-related tax allowances are going up next year and this will mean changes to your employees' tax codes. When your Employer's Annual Pack arrives look for *Tax codes from 6 April 2001* (the *P9X*), it tells you what to do.

Employer's Annual Pack 2001

Time for a change

You told us it was time for a change. In trying to be all things to all employers, the Employer's Annual Pack had become hard to handle. So, what will arrive within the next few weeks is going to be different, and less of a challenge.

Employer's Planner

It's new and it's with this issue of the Bulletin.

To help you keep track of some of those things you must do on dates you can easily forget.

Don Macarthur, who directs our Employers Programme, gives the background.

“We sat some employers down, gave them the old-style pack and said: ‘Tell us what's wrong with it.’ As a result we've pruned the pack, taking out what most employers don't use. But they can still get it, if they need it, from the Orderline. Then we redesigned what was left to make it easy to handle, clear where to start and obvious what to do next.

Testing time

“We couldn't do everything for this Annual Pack – we ran out of time for testing all the changes we wanted to make. But the team will be talking to more employers over the coming months.”

If you have any comments or suggestions about the Pack when you get it, please write to Don and his team, either care of the Bulletin or e-mail him at emporderline.ir@gtnet.gov.uk

What's new

Everything's in a folder, with dividers, to help you keep and find what you want. And this year, to avoid damage in the post, we're sending the pack in protective cardboard packaging.

- *Start here...*, tells you what's in the pack and what to do.
- *Main Forms – Snapshots*, what the main forms look like, how to get them and what to throw away.
- *Order Form*, new-style listing of the forms and guidance available from the Orderline.
- A separate *Fax Order Form*.

- Statutory Sick Pay now has its own booklet.
- NICs Table A now has its own booklet.

- A sample of the Individual End of Year Return, form P14, for the year 2000-2001 highlighting what has changed.
- A sample of the *Deductions Working Sheet*, form P11, for the year 2001-2002 highlighting what has changed.

What's taken out

- Statutory Maternity Pay Tables.
- National Insurance contribution Tables B and C.
- Student Loan Deduction Tables.

If you need any of these, or other forms or guidance, order them from the Orderline – see the *Order Form* in your Employer's Annual Pack, 2001.

Exchange of information

The 1999 Employment Relations Act allows Inland Revenue officers to disclose information obtained in the normal course of their work to National Minimum Wage (NMW) officers. The Government has now included a reciprocal provision in the Finance Act 2000, so NMW officers can now disclose information under the same circumstances.

We will monitor this exchange of information to make sure that it is legitimate and well managed. These changes do not affect our existing safeguards on confidentiality.

TIGER: *Tailored Interactive Guidance on Employment Rights*

The Department of Trade and Industry has launched an employment rights website and National Minimum Wage (NMW) is the first area to be covered. Employers and workers can find out not only the basics on how they are affected by NMW, but also answers to their particular problems. This could be, say, how to work out the hourly rate for someone who only works in term time, or someone who gets a basic rate of pay plus commission.

And we are working to create a link back to the Inland Revenue website so that people can either ask for more information or even log a complaint, electronically.

For information and help

- visit the DTI website at www.tiger.gov.uk
- call the National Minimum Wage Helpline on 0845 6000 678 – Monday to Friday, 8am to 6pm.

A couple of points

Employees needing help

If you can't answer your employees' questions about their personal PAYE and NICs, please ask them to contact their Inland Revenue office. In these cases, the Employer's Helpline is unable to offer help because it can't get in to your employees' personal tax records.

Pass it on

If you need more copies of the Bulletin, including back issues, to send round the firm, you can get them from the Employer's Orderline on 0845 7 646 646.

Attaching odd pence

Collection of Student Loans Employer's Guide, and Student Loan Deduction Tables – both available from the Employer's Orderline on 0845 7 646 646

The forms P14 and P35 (Individual End of Year Return and Employer's Annual Return) both ask for Student Loan Deductions in whole pounds. And by using the *Student Loan Deduction Tables* this is what you get. But if you have to work out a Student Loan Deduction (SLD) for an employee for whom you also have a priority Attachment of Earnings Order (AEO), the money for the AEO must come off before you deduct the SLD. And this could leave you with odd pence.

Example

| | |
|------------------|----------|
| Monthly earnings | £1600.00 |
| SLD from tables | £ 69.00 |

Calculation

| | |
|---------------------------------------|----------|
| Remaining earnings after priority AEO | £ 854.96 |
| Less protected earnings on the AEO | £ 800.00 |
| | <hr/> |
| | £ 54.96 |
| | <hr/> |

Therefore, SLD is restricted to £ 54.96

In these cases keep your weekly or monthly records, including the pence, but at the end of the year round the total down to the nearest pound.

Employer Talk

Forthcoming events

1 February - Wembley Conference Centre, London

13 February - Ewood Park, Blackburn

14 February - Park Royal Hotel, Warrington

6 March - National Motor Cycle Museum, Birmingham

8 March - BAWA Centre, Bristol

Starting in London in February, our customer service teams will be running a series of events for the business community.

Called 'Employer Talk 2001', each one is a free information and advice day with seminars on topical issues. In London, you can find out about current Inland Revenue policy from Board member, Tim Flesher. And at each event there will be exhibition stands representing a broad range of IR business. You might even see the Bulletin there.

For more information look on our website or contact the customer service manager in your local Inland Revenue office.

Climate change benefits all

In last year's Budget Statement the Chancellor of the Exchequer promised that the money raised by the climate change levy would be recycled to businesses by bringing down employer's National Insurance contributions (NICs) by 0.3%. This reduction, for all employers, is reflected in the rates from April 2001.

Change in rates from April 2001

All the new rates, limits, and thresholds (starting points) for employers and employees NICs from 6 April will be reflected in the National Insurance tables for 2001-2002. We have made changes to these tables as part of the revamp of the Employer's Annual Pack. There is an article about this with more detail on page 4.

For details of rates, limits and thresholds look at

- the *Employer's Help Cards*, Card 2 in your Employer's Annual Pack
- visit www.inlandrevenue.gov.uk

Class 1 NICs on fees/subs

From 6 April 2000 you do not have to pay Class 1 National Insurance contributions (NICs) on any fees or subscriptions you pay, on behalf of your employees, to professional bodies and societies. This brings them into line with the tax position. The fees and subscriptions must be directly related to your employee's job and the professional body must be 'approved' by the Inland Revenue.

For the detail on this type of payment, try

- The *Employer's Further Guide to PAYE and NICs* booklet (CWG2)
- *Class 1A National Insurance contributions on benefits in kind – a guide for employers* booklet (CWG5)

Both of these booklets are available from the Employer's Orderline on 0845 7 646 646.

- The booklet *List 3*. This has a full list of the bodies approved by the Inland Revenue. Phone the Inland Revenue Library on 020 7438 6325

New-look form P11D

This year's major changes to the rules on the National Insurance contributions (NICs) you pay on expenses payments and benefits in kind are reflected in the form *P11D* for 2000-2001.

Briefly, as an employer you used to have to pay Class 1A NICs only on car and fuel benefits. But from April 2000 their scope has been extended to cover most of the items that you would put on the *Return of expenses and benefits*, form *P11D*. Plus, there are special arrangements for 'third parties' – businesses that run Taxed Award Schemes, organising incentive awards for the employees of another employer.

CWG5(2000) Issue 2, order from the Employer's Orderline on 0845 7 646 646

We sent a booklet in November 2000 to all the employers we think will be affected by the changes. It is called *Class 1A National Insurance contributions on benefits in kind – a guide for employers*, *CWG5 (2000) Issue 2*, and is available from the Employer's Orderline. If you missed out, or you are not clear whether the changes affect you, please get hold of a copy.

The redesigned form *P11D* will help you identify which expenses and benefits come within the new rules. And the *CWG5* booklet has a copy of the form plus a table of the most common types of expenses payments and benefits, including where they go on form *P11D*.

Expenses and benefits form P11D(b)

Declaring changes

If you have sent in P11Ds before we will send you a declaration form *P11D(b)* in April. This is a change from earlier years when you had to order it from the Orderline.

If you don't get one automatically, or you need extra copies, please contact your Inland Revenue office. The form will not be an Orderline item from now on.

For 2000-2001 onwards, the *P11D(b)* is no longer optional if you are due to pay Class 1A NICs. If that is the case, you must send one in: it is now an official return and declaration.

Payroll Standard

Suitable software



Now available, payroll software packages that have passed the IR Payroll Standard.

Look for the logo of the Inland Revenue Payroll Standard. It means that the package incorporates all the essential features for calculating PAYE (tax and National Insurance). It is also a guarantee that the software in the package is kept up to date. And to make sure, our Payroll Support Unit will test it every year.

Choosing an IR-tested product also means that you will be able to send us your end of the tax year details electronically. But the detail in packages does vary, and we only test the elements covered by the Standard, so do make sure you choose a package that suits your business.

- Visit www.inlandrevenue.gov.uk/ebu/payroll_accred.htm for
 - a list of accredited products
 - the detail of what is covered by the Standard.
- For any unanswered questions, phone the Payroll Support Unit Helpline on 0845 915 9146

Electronic business

PAYE Internet service

We are opening for Internet business.

Visit www.inlandrevenue.gov.uk to find out

- how to register to use the PAYE Internet service
- the forms and returns the service covers
- the discounts on offer.

We asked the public to comment on our proposals for the PAYE Internet service and about the arrangements for discounts.

You can find more about this at

www.inlandrevenue.gov.uk/menus/consult.htm

If you would like to contact someone about e-business you can either

- phone us on 0845 60 55 999. We are open
 - Monday to Friday, 8am – 10pm
 - Saturday and Sunday, 10am – 6pm, or
- e-mail us at helpdesk@ir-efile.gov.uk

A new shop window

The Inland Revenue website is rapidly developing into a one-stop payroll shop for employers.

And in response to some of the early feedback, it no longer merely displays information. There is now practical advice based on the sort of questions an employer might ask, such as – ‘What do I do about maternity pay?’ And the answers have tabs to more on-screen 'help'.

Easy viewing

The revamped pages also offer an employer's diary of events with important dates such as when to expect your Employer's Annual Pack and the last dates for the end of year forms. From there it is easy to get into the detail about what to do and when. There are already forms to view, print or order. And as well as weekly news updates, there are new items appearing all the time. A recent addition is the on-line Pay Adjustment table – the 'free pay' figures for tax codes. And this couldn't be more simple – just put in the tax code, weekly or monthly, and the date and then click on 'calculate'.

Download or order the Bulletin on the website

The site is interactive so if you can't find whatever you are looking for, let us know. Our web address is

www.inlandrevenue.gov.uk/employers/

Employee Share Schemes

Approved Profit Sharing Schemes (APS)

The deadline for employees to get APS shares has been extended from April to 31 December 2002.

Share Option Gains/NICs

Employers should pay Class 1 National Insurance contributions (NICs) on the amount of any gain that an employee makes on a share option. But under new Government legislation, it is now possible for employers and employees to come to an agreement that the employee will pay part, or all, of the NICs.

- For dates and details about both items visit
 - for APS www.inlandrevenue.gov.uk/shareschemes/pss.htm
or
 - for NICs elections
www.inlandrevenue.gov.uk/shareschemes/elections.htm
- Or call the Share Schemes Helpline on 020 7438 6718 or 7231 Monday to Friday, 9am – 5pm.

Possible emissions

The tax on company cars is due to turn green in April 2002 and this will mean employers providing new data about carbon dioxide (CO₂) exhaust emissions.

To avoid a last minute rush, we are going to start collecting the information we need from April 2001. And this should mean as many correct car-benefit entries as possible will be in employees' tax codes when the scheme gets under way.

Order the new form

The *Order Form* in your Employer's Annual Pack will include an updated version of the form *P46(Car)* for 2001-2002.

From 6 April, this must be used each time a car is changed or first made available to an employee so that you can give us the CO₂ emission details. Check the information box at the bottom of this page for where to find the figures you will need.

Producing lower tax

The new scheme links the level of polluting emissions to the amount of tax employees will pay on their car benefit. The starting point remains the car's price, but the higher the level of emissions, the larger the percentage of that price will be paid in tax. The car industry is committed to producing cleaner cars and this means that what is considered normal for the level of emissions will fall year by year. Thus, in the long term, the greener the car the lower the tax.

Expenses and benefits – A Tax Guide, booklet 480 is available from the Employer's Orderline on 0845 7 646 646. Or download at www.inlandrevenue.gov.uk/employers/download.htm

- For full details of the new scheme visit www.inlandrevenue.gov.uk/cars/
- You can see what the *P46(Car)* looks like at www.inlandrevenue.gov.uk/menus/otherforms.htm
- The 2001 edition of booklet 480 has at Appendix 1A
 - the Introductory Guide to the new system for taxing car benefits and
 - finding the approved CO₂ emissions figure for cars. This is for cars registered on or after 1 January 1998, but before March 2001.
- For emission details on cars registered on or after 1 March 2001 – look on the vehicle registration document.

Employees' mileage allowances

Find out about AMRs in

- *Employee Travel – A tax and NICs guide for employers* (booklet 490)
- *Expenses and Benefits – A tax guide* (booklet 480)

Available from the Orderline on 0845 7 646 646

If you pay mileage allowances to employees who use their own cars for business travel you will need to know about changes in the Authorised Mileage Rates (AMRs). These rates help you to work out what you must do about tax and National Insurance contributions.

If you pay more than the AMRs you must deduct Class 1 NICs on the excess. This is because the profit element counts as earnings for your employees. There is more about the reporting arrangements for tax purposes in booklet 480.

The AMRs figures for private cars used for business travel from 6 April 2001 will be on Card 2 of *Employer's Help Cards*, in your Employer's Annual Pack.

Green signal for business journeys in April 2002

The Government proposes a further change to the tax relief your employees can claim on business mileage following the announcement of the Authorised Mileage Rates (AMRs) for 2002–2003. At the moment, they can claim tax relief up to the AMRs, or on what it costs them, whatever mileage rate you pay. But from April 2002 tax relief for motoring or cycling will only reach up to the AMRs. There will be no additional tax relief for

- amounts that exceed the AMRs
- interest on a loan taken out for buying a car (or cycle) used for business
- amounts that relate to the reducing value of the vehicle (capital allowances on depreciation).

We are still looking at the best way for NICs to be liable on exactly the same amounts as are taxable.

Sharing environment

And to encourage eco-friendly car sharing by employees, from April 2002 employers will be able to pay, tax and NICs free, 2p a mile for each passenger sharing a qualifying business journey.

More later

We will let you have more details about AMRs in a future issue of the Bulletin.

Proposed Authorised Mileage Rates 2002-2003

Cars

| | |
|---|--------------|
| On the first 10,000 miles in the tax year | 40p per mile |
| On each additional mile over 10,000 miles | 25p per mile |

Motor cycles 24p per mile

Bicycles 20p per mile

It's nice to be asked!

These days when the Inland Revenue looks at changes in legislation affecting employers we don't wonder how it's going to work out there, we ask.

Later in the year, our website will tell you how our 'employer consultation' operates. But in the meantime, the Bulletin asked Yvette Lamidey, from W H Smith, to tell you what it's like to be 'asked to comment'.

Yvette Lamidey is the
*Policy and Research Director
for the Institute of Payroll
and Pensions Management*
and
*Group Payroll Manager
for W H Smith*

“ The Revenue has come a long way since the early 1990s when it paid lip-service to the idea of consulting with the public about anything.

But since I joined my first working group representing employers in 1995 things have gradually got better. And in the last three years they have improved dramatically. Although there can still be frustrations in dealing with a large Government Department; we don't always seem to be talking to all the interested parties at the same time and it can take too long for some, much-needed, improvements to hit the streets.

The scale of the changes for employers and people running payrolls continues to be a challenge. And for all of us there is a cost in operating tax and NICs and all the other payments and deductions that have become part of our every day working life. However, that original group of employers' reps is now used regularly as a sounding board when the Government and the Revenue are considering new legislation and procedures. The last big consultation was on tax credits with more than 40 meetings in two years. We can't alter Government policy; we can and do make a difference when that policy is turned into work for employers. And we certainly earned our stripes back in 1997 working on the rules for travel and subsistence.

The early discussions on any subject are confidential so there's always the nagging doubt that the group will miss the glaringly obvious. But with experience we're getting better at spotting potential pitfalls. Once the dust has settled, we also play a part in looking at what has worked well and what hasn't for both employers and employees.

Over the last five years I have found there's an increasing willingness to talk to employers. Especially to those working at

the sharp end, dealing with the day to day job of paying people. I hope this will continue for a very long time.

In fact, I visit the hallowed portals of the IR Head Office in London's Somerset House so often that I'm mistaken for one of the staff.

But I never did get a parking space! ””

IR35 - Personal service companies

'Deemed' to be liable for tax and NICs

With the end of the tax year in sight, employers that operate as a 'personal service company' for consultants and contractors must consider the amount on which their individual workers must pay tax and National Insurance contributions (NICs). This is the 'deemed payment' under the new rules, known as IR35, which came into effect in April 2000.

Calculating help

From the end of January, there will be two items available on the Employer's Orderline to help you work this out

- Leaflet *IR2003 – How to calculate the deemed payment* and
- The 2001-2002 version of the *Employer's Further Guide to PAYE and NICs*, booklet CWG2.

When you fill in your year-end form, the *P35 Employer's Annual Return*, you must not only answer question 6 but also include the tax and NICs on the deemed payments.

Special provisions

However, there are special provisions if you cannot work out the actual amount by the time the P35 has to be sent in. There will be more about this on the *P35 Helpsheet* that our Employer's Orderline will send with your supply of Individual End of Year return forms, the P14s.

For more information about all aspects of IR35 – Personal service companies, including deemed payments

- look at www.inlandrevenue.gov.uk/ir35 or
- phone the IR35 Helpline on 0845 303 3535 Monday to Friday, 9am – 5pm.

1 Don't add tax credits to wages for PAYE

With the first batch of applications to renew tax credits we have started to see payslips where tax credit payments seem to have been lumped together with wages. This could mean not only that employees are paying too much tax and National Insurance contributions (NICs), but also that the higher figure of 'pay' will result in a lower renewal award. If you have already produced payslips like this the Tax Credit Office (TCO) may get in touch to ask you to put things right.

When you include tax credits on your payslips, please, make sure that you

- show them as a separate item
- call them tax credits – not, for example, 'new pay' or 'additional pay'
- do not add them into the figure for wages/salary – there's no tax or NICs to be paid on tax credits.

If you don't hear from the TCO, but you have added tax credits to wages, please call the Employer's Helpline on 0845 7 143 143 for advice.

2 Pay the full amount

You must pay your employees the full amount of tax credit you have been told to pay. You must not make any deductions from the tax credit amount.

3 You can't charge

You must not charge your employees for paying tax credits through the payroll.

4 Check your funding either side of 5 April

The end of the tax year is not far away and any tax credits you have paid must be included in your annual PAYE end-of-year form, the P35. The tax credits must also be included on the employee's individual year-end form, the P14/P60. And this includes P14s/P60s for any employees who do not earn enough to pay tax and NICs.

Do you need to call the Accounts Office?

If we advance money to help you pay tax credits (because you don't collect enough PAYE tax and NICs to cover the outlay), you should check that the funding payments will meet your needs. Also that you intend to use the funding in the same tax year as the pay dates fall. If you get the funds for a pay date on or before the 5 April, but you want to use the money to pay tax credits in the new tax year (after the 5 April), you must call your Accounts Office. If you do not do this the funds you have received, but not used, by 5 April will show up on your form P35 as an underpayment due from you. Your Accounts Office will tell you what to put on the form P35 and alter their records to show the split between the tax years.

If you need advice about anything in this article or tax credits in general call one of our Employer's Helplines

- new employers 0845 60 70 143
- more experienced employers 0845 7 143 143
- If you have hearing or speech difficulties, and you have a textphone, call 0845 602 1380

Tax credits – Additional help for mothers who stay at home

New start for new baby

Originally due to start in May 2001, the additional help for families with a new baby will now start in April.

The way this works is that people receiving the Working Families' Tax Credit (WFTC) or the Disabled Person's Tax Credit (DPTC) will be able to stop a current award and re-apply. As a result you may see a slight increase in the number of Stop Notices, but there will be no big changes to what you have to do. People may also be able to apply for WFTC or DPTC for the first time once their new baby is born, while the mother is getting Statutory Maternity Pay or Maternity Allowance.

If employees ask about this additional help please tell them to call

- WFTC Helpline on 0845 609 5000
Textphone 0845 606 6668
- DPTC Helpline 0845 605 5858
Textphone 0845 608 8844
- Northern Ireland TC Helpline 0845 609 7000
Textphone 0845 607 6078

Helpline report on questions

As the first Stakeholder pension payments could be made from April, the Bulletin has asked Customer Service manager at the Employer's Helpline, Norma Bryson-Smith, which questions get asked most often.

"There have been lots of calls asking if all employees must join the firm's scheme once it's up and running," says Norma. "The answer is they don't, but they can opt in later if they want to."

For a copy of *Stakeholder pensions – a guide for employers*, call the Employer's Orderline on 0845 7 646 646

But the questions that crop up most often are connected with advice about pensions. "Employers can reassure people that they will not lose out on a State Retirement Pension if they join a Stakeholder scheme. But we are emphasising that it's not the employer's job to make recommendations about pension options."

Leaflets direct

Sent to all employers with five or more employees last September, the Stakeholder pensions guide carries a list of leaflets.

Norma recommends them as a good place to start. She says: "If people then want to know more about Stakeholder pensions the leaflets point them in the right direction."

What do I pay?

Following on from the 'Do I or don't I' queries it seems the next questions are invariably – 'Do I have to pay and do I have to stump up if the Stakeholder scheme doesn't produce the sort of pensions employees are expecting?' "And it's no to both of these," says Norma. "Employers are not obliged to make contributions and they are not responsible for the investment performance of their chosen scheme."

Employers who must organise a scheme only have until October to get one sorted out. So check out the guide, but if in doubt call the team at the Helpline.

Employer's Helpline – 0845 7 143 143

Business Support Teams

helping new and small employers all over the UK

Pleased to meet you... in London



Last month we met over 12,000 employers.

Designer, photographer, furniture maker – all new to payroll or thinking of taking someone on.

The 5th of April is on its way!

So, because you've asked us to, we're running two end-of-year workshops. Based around the sort of payroll questions that employers ask, the workshops have been put together with busy employers in mind.

Completing your End of Year Returns

- includes all you need to know to fill in your P35 form for 2000-2001.

Completing your End of Year Return for expenses and benefits

- guides you through how to fill in the end-of-year forms P9D and P11D, and the major changes on Class 1A NICs.

We can also offer you one-to-one help tailored to your needs.

Booking info

- Visit our website and book on-line for a one-to-one visit, or sign up for a workshop at www.inlandrevenue.gov.uk/bst/index.htm
- Call the New Employer's Helpline on 0845 60 70 143

For more details and to find out about other topics we cover

- Call the New Employer's Helpline on 0845 60 70 143
- Check our leaflet *New and Small Employers (NE3)* available from the Employer's Orderline on 0845 7 646 646
- Visit our website at www.inlandrevenue.gov.uk/bst/index.htm

Helpline and Orderline numbers

Helpline (telephone advice)

Orderline (order your forms and guidance)

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 (for employers who are deaf or hard of hearing) 0845 602 1380 | | | | |
| | Orderline | 0845 7 646 646 | Mon – Fri | 8am - 8pm | |
| | | | Saturday | 10am - 1pm | |
| | Orderline website | www.inlandrevenue.gov.uk/employers/emp-form.htm | | | |
| More experienced employers | Helpline | 0845 7 143 143 | Mon – Fri | 8am - 8pm | Tax |
| | | | Sat – Sun | 8am - 5pm | Tax |
| | | | Mon – Fri | 8.30am - 5pm | NICs and basic VAT |
| | Textphone (for employers who are deaf or hard of hearing) 0845 602 1380 | | | | |
| | Orderline | 0845 7 646 646 | Mon – Fri | 8am - 8pm | |
| | | | Saturday | 10am - 1pm | |
| | Orderline website | www.inlandrevenue.gov.uk/employers/emp-form.htm | | | |

Construction Industry Scheme

| | | | | | |
|----------------|-----------|-----------------|---------------|--------------|--|
| Contractors | Helpline | 0845 7 33 55 88 | Mon – Fri | 8.30am - 5pm | |
| | Orderline | 0845 300 0551 | 7 days a week | 8am - 10pm | |
| Subcontractors | Helpline | 0845 300 0581 | 7 days a week | 8am - 10pm | |
| | Orderline | 0845 300 0551 | 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 | |
| NMW | Orderline | 0845 845 0360 | 7 days a week | 8am - 10pm | |

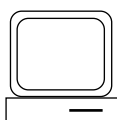
Other helplines

| | | | | | |
|--------------------------|----------|--|-----------|------------|--|
| Electronic Business Unit | Helpline | 0845 60 55 999 | Mon – Fri | 8am - 10pm | |
| | | | Sat – Sun | 10am - 6pm | |
| | e-mail | helpdesk@ir-efile.gov.uk | | | |
| 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 find the number of your local Inland Revenue office, look in The Phone Book under 'Inland Revenue'.



To visit the Employer's website, go to www.inlandrevenue.gov.uk and click on Employers. You will find here:

- access to a wide variety of information for employers, and
- access to the internet version of the Employer's Orderline.