

Filling in P12 *Simplified Deduction Scheme* card for the tax year 6 April 2011 to 5 April 2012

These notes are to help you complete your paper P12 *Simplified Deduction Scheme* card for the tax year 6 April 2011 to 5 April 2012 but have you thought about using our free Online Returns and Forms - PAYE product?

Helplines

- New employers
(less than 3 years)
0845 60 70 143.
 - Experienced employers
(3 years or more)
08457 143 143.
 - Employers with a hearing
or speech impairment
textphone
0845 602 1380.
- Calls may be recorded for
quality and training purposes.

Do it online

Unlike most other employers, if you operate the Simplified PAYE Scheme you don't need to file your Employer Annual Return online. However, if you still complete your P12 deduction cards and P37 *Employer Annual Return* on paper, we recommend that you consider using our free Online Returns and Forms - PAYE product. Using our online service means that you can:

- complete electronic versions of the P12 deduction card (just enter the gross pay. Any statutory payments and/or Student Loan deductions and the net pay, Income Tax and NICs are calculated and recorded automatically each pay period)
- file your P37 *Employer Annual Return* online, and
- print a P60 *End of Year Certificate* for your employee.

It can also save you time, reduce errors and is available 24/7 so you can use it at a time that suits you.

To start using this service you will first need to register and enrol for the PAYE Online for Employers Internet service.

For further information about your online filing options and how to register go to www.businesslink.gov.uk/domesticemployees or contact the Online Services Helpdesk:

- email helpdesk@ir-efile.gov.uk
- phone **0845 60 55 999.**

You can still file these forms on paper if you choose to do so.

Before the start of the tax year, we will send you a P12 *Simplified Deduction Scheme* card for each employee. You must fill it in every time you pay your employee.

We have divided the deduction card into four sections, one for each quarter of the tax year from 6 April, to:

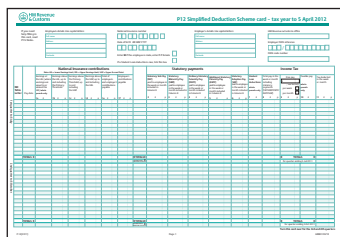
- 5 July 2011
- 5 October 2011
- 5 January 2012
- 5 April 2012.

Filling in the Pay Date

The tax year runs from 6 April to 5 April each year. For employees working for you from the beginning of the new tax year, start filling in the form from the first line of the first quarter ending on 5 July.

For employees who have started working for you during the year, make your first entry on the first line of the appropriate quarter. For example, if you pay your employee for the first time on 12 July, enter the details on the first line of the second quarter (which ends on 5 October).

Pay date is the day you pay your employee.



P12 *Simplified Deduction Scheme* card

National Insurance contributions (NICs)

National Insurance contributions (NICs) are made up of two parts:

- the **employee's contributions**. You must pay this, but you can recover it from your employee's pay
- the **employer's contributions**. You must pay this.

NICs are divided into classes. You will pay us Class 1 NICs for your employee. There are different categories of Class 1 NICs, and these are allocated a letter. The letter is referred to as a NICs table letter and corresponds with those shown in the National Insurance contributions (NICs) Tables. It is important to know which one you should use for each employee.

Page 3 of the booklet CA37 *National Insurance Contributions Tables* tells you which table to use. For a copy of the booklet:

- go to www.hmrc.gov.uk/nitables/ca37.pdf or
- phone the Employer Orderline on **08457 646 646**.

When you have worked out which NICs table letter to use, write that in the first column of the deduction card on the appropriate line for the first pay date. Unless the NICs table letter changes, you may leave the rest of the column blank.

If the NICs table letter does change (for instance, when an employee reaches State Pension age) enter the new letter beside the first pay date the change takes effect.

Using the booklet CA37 *National Insurance Contributions Tables*

Look up your employee's earnings in the booklet.

If the employee's pay is at or above the Lower Earnings Limit (LEL), you must fill in the NICs part of the deduction card. Do this even if their pay does not reach the Secondary Threshold (ST). If their pay does not reach the ST you will not need to pay any NICs.

If the employee's pay exceeds the ST but does not exceed the Primary Threshold (PT) you will need to pay NICs but the employee will not.

If the employee's pay, within any period during the year, is less than the LEL, leave columns 1a to 1f blank.

When the total pay in the week or month (including statutory payments) shown in column 8 of the deduction card is above the ST and PT, you will need to pay the NICs as shown in column 1e of the booklet.

For tax year 2011-12 the ST is £136 each week or £589 each month.

You must report this information at the end of the tax year. By doing this (providing the PT is £139 each week or £602 each month) you will protect your employee's entitlement to benefits that are linked to earnings at the LEL. We use the amounts paid to calculate the average weekly earnings when deciding on statutory payments including Statutory Sick Pay (SSP), Statutory Maternity Pay (SMP), Ordinary Statutory Paternity Pay (OSPP), Additional Statutory Paternity Pay (ASPP) and Statutory Adoption Pay (SAP).

Column 1a

Enter the earnings that are equal to or exceed the LEL. For the tax year starting 6 April 2011 the LEL is £102 a week and £442 a month. If the employee's earnings do not reach the LEL, this column should be left blank.

Column 1b

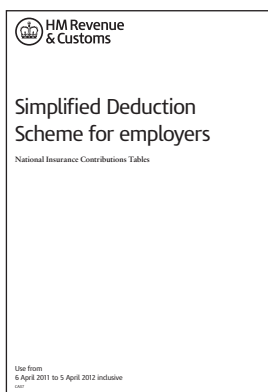
Enter the earnings that are above the LEL, up to and including the PT.

Where the employee's earnings exceed the LEL, the figure to be entered is the difference between the earnings at the LEL, up to and including the PT. For the tax year starting 6 April 2011 the PT is £139 a week and £602 a month.

If the employee's earnings are constantly above the PT the figure entered will be the same each pay period, that is £37 a week or £160 a month.

Column 1c

Enter the earnings that are above the PT, up to and including the Upper Accrual Point (UAP). For the tax year starting 6 April 2011 the UAP is £770 a week and £3,337 a month.



CA37 *National Insurance Contributions Tables*

Filling in the NICs columns

Column 1d

As the employee's earnings should not reach the UAP under the Simplified Deduction Scheme, this column should be zero-filled.

Column 1e

Enter the total of employee's and employer's contributions payable.

Column 1f

Enter the amount of employee's contributions payable.

Example - employee paid weekly

- You pay an employee £140.55 on 24 May 2011, for the week.
- Look at booklet CA37, page 5, Weekly Table A to find the next smaller figure, which in our example is £140.
- Copy the figures from columns 1a to 1f of Weekly Table A to columns 1a to 1f of the P12 *Simplified Deduction Scheme card*.

Employee's earnings up to and including the UEL £	Earnings at the LEL (where earnings are equal to or exceed the LEL)		Earnings above the LEL, up to and including the PT		Earnings above the UAP, up to and including the UEL		Total of employee's and employer's contributions		Employee contributions due on all earnings above the PT	
	£	p	£	p	£	p	£	p	£	p
132	102		30.00		0.00		0.00		0.00	
133	102		31.00		0.00		0.00		0.00	
134	102		32.00		0.00		0.00		0.00	
135	102		33.00		0.00		0.00		0.00	
136	102		34.00		0.00		0.00		0.00	
137	102		35.00		0.00		0.21		0.00	
138	102		36.00		0.00		0.34		0.00	
139	102		37.00		0.00		0.61		0.00	
140	102		37.00		1.00		0.80		0.18	
141	102		37.00		2.00		1.05		0.30	
142	102		37.00		3.00		1.31		0.42	
143	102		37.00		3.00		1.31		0.42	

Extract from CA37, Weekly Table A

National Insurance contributions																	
Note: LEL = Lower Earnings Limit, UEL = Upper Earnings Limit, UAP = Upper Accrual Point																	
Earnings at the LEL (where earnings are equal to or exceed the LEL) whole pounds only		Earnings above the LEL, up to and including the Primary Threshold		Earnings above the Primary Threshold, up to and including the UAP		Earnings above the UAP, up to and including the UEL		Total of employee's and employer's contributions payable		Employee's contributions payable							
1a	£	1b	£	p	1c	£	p	1d	£	p	1e	£	p	1f	£	p	
	102.00		37.00		1.00		0.00		0.00		0.80		0.18		0.80		0.18

Extract from P12 deduction card

Filling in the statutory payments columns

Columns 2, 3, 4, 5 and 6

You must make statutory payments to your employees if they are absent from work due to:

- sickness
- maternity leave
- paternity leave, or
- adoption leave

and they satisfy the qualifying conditions.

If they do satisfy the qualifying conditions for statutory payments, enter their:

- SSP in column 2
- SMP in column 3
- OSPP in column 4
- ASPP in column 5
- SAP in column 6.

For more information on:

- **paying SSP to sick employees**, see the E14 *Employer Helpbook for Statutory Sick Pay*
- **paying SMP to employees who are expecting a baby**, see the E15 *Employer Helpbook for Statutory Maternity Pay*
- **paying SAP to employees who are adopting a child**, see the E16 *Employer Helpbook for Statutory Adoption Pay*
- **paying OSPP and ASPP to employees taking time off work**, see the E19 *Employer Helpbook for Ordinary and Additional Statutory Paternity Pay*.

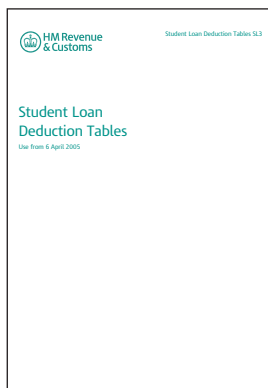
Go online

Go to our Employer website at www.businesslink.gov.uk/payee to download copies of these helpbooks.

There is a copy of Helpbook E14 in this pack and you can view, download or order other helpbooks from the Employer Orderline.

If you need any financial help to make these payments see the helpbooks for details of how much you can get and how to get it.

Student Loan deductions



SL3 Student Loan Deduction Tables

Column 7

Enter the Student Loan deductions in this column. At any time during the year we may send you a *Start Notice*, form SL1. It will tell you to start making Student Loan deductions from an employee.

If you receive a form SL1:

- enter a tick in the box 'Student Loan Deductions case' on the P12
- keep the SL1 with your wage records
- use the SL3 *Student Loan Deduction Tables* to start making Student Loan deductions from the first payday after the start date shown on the SL1
- use the same amount of gross pay as you have used to work out NICs, to work out how much to deduct from your employee's wages for Student Loan deduction purposes.

For a copy of SL3 *Student Loan Deduction Tables*:

- go to www.hmrc.gov.uk/taxtables/sl3.pdf or
- phone the Employer Orderline on **08457 646 646**.

Columns 8, 9, 10 and 11

You are now ready to enter the employee's total pay in column 8, including any statutory payments.

Enter the employee's weekly or monthly amount of 'free pay' at the top of column 9, that is the part of the employee's pay on which no tax will be due.

If the amount of 'free pay' is the same or more than the figure in column 8:

- no tax is due, and
- you do not need to fill in column 9, 10 or 11.

If the amount of 'free pay' is less than the figure in column 8:

- take away the figure in column 9 from the amount in column 8
- enter the difference in column 10, rounded down to the nearest pound.

To work out the amount of tax to deduct, use the appropriate weekly or monthly Tax Tables on pages 6 and 7 of these notes and:

- look in the column headed 'Taxable Pay' for the figure you have just entered in column 10
- now look to the right of the taxable pay figure to the column headed 'Tax Deduction' for the amount of tax due.

Enter the amount of tax due in column 11 of the P12.

This is the tax you take off the employee's pay.

PAYE Code number - BR

'BR' means that tax must be deducted at the basic rate with no tax-free allowances.

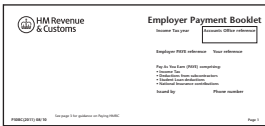
If 'BR' is shown in the 'PAYE Code number' box on the front of the P12, you must still follow the guidance above.

Making payments to your Accounts Office

P30BC *Employer Payment Booklet* or P30B Letter *Paying PAYE electronically*

At the end of each quarter, payment of any Income Tax, Student Loan deductions and NICs due must be made by the 19th of the month in which the tax quarter ends. Or, if you pay by an approved electronic method, cleared funds for your payment must reach our bank account no later than the 22nd of the month.

Your Accounts Office will send you a P30BC *Employer Payment Booklet* or, if you pay by electronic methods, a P30B Letter *Paying PAYE electronically* before your first payment is due.



P30BC Employer Payment Booklet

Working out how much to pay your Accounts Office at the end of each quarter

If you do not receive your booklet or letter in time to make your first payment, contact your Accounts Office immediately, phone **0845 366 7816**.

Use one of the payslips to send off your payment to your Accounts Office or make an approved payment:

- at the end of each quarter, or
- when you cease to be an employer.

If, at the end of the quarter, you have no payment to make, tell your Accounts Office by either:

- completing the online 'No PAYE/NICs payment due' form. Go to **www.hmrc.gov.uk/payinghmrc/pay-e-nil.htm**
- phoning HMRC's Payment Helpline, phone **0845 366 7816** quoting your Accounts Office reference number and details of the quarter where no payment is due
- returning your signed booklet payslip, form P30B, for the correct month marked 'NIL due'.

National Insurance contributions (NICs)

Add up the figures in columns 1e, 2, 3, 4, 5 and 6 and note the totals for the quarter. If you have made any statutory payments enter any amount you are entitled to recover in the boxes provided at the end of each quarter in column 2, 3, 4, 5 or 6.

Take away from the figure in column 1e any total figures for:

- SSP, SMP, OSPP, ASPP and SAP you are entitled to recover
- NICs compensation on SMP, OSPP, ASPP and SAP you are entitled to claim.

The amount left is the amount of NICs to be paid to your Accounts Office. Note this total figure.

If the amount to be recovered exceeds the NICs due you can recover any balance from Income Tax and Student Loan deductions.

PAYE

Add up the figures in columns 7 and 11 and note the total. This is the amount of tax and Student Loan deductions to be paid to your Accounts Office.

Making payment

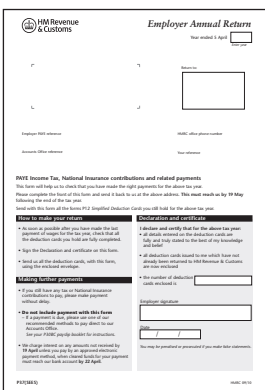
Add the totals of NICs and PAYE together to get the figure to pay. Follow the instructions for paying shown on the cover of the P30BC *Employer Payment Booklet* or in the P30B Letter *Paying PAYE electronically*.

End of the tax year 5 April 2012

Towards the end of the tax year your Accounts Office will send you a form P37 *Employer Annual Return*. The P37 must reach your HMRC office by 19 May 2012.

Please complete the front of the form P37 and send it with the completed P12 deduction cards to your HMRC office.

If you already file your P37 online we won't send you a paper P37 but we will send you an electronic P37N notification through the Data Provisioning Service or the PAYE Desktop Viewer (depending on which service you use) to remind you to file your P37 online for 2011-12.



P37 Employer Annual Return

Tax table - Monthly paid employees

Taxable Pay (£)	Tax Deduction (£)	Taxable Pay (£)	Tax Deduction (£)	Taxable Pay (£)	Tax Deduction (£)	Taxable Pay (£)	Tax Deduction (£)	Taxable Pay (£)	Tax Deduction (£)	Taxable Pay (£)	Tax Deduction (£)		
1	0.20	71	14.20	141	28.20	211	42.20	281	56.20	351	70.20	421	84.20
2	0.40	72	14.40	142	28.40	212	42.40	282	56.40	352	70.40	422	84.40
3	0.60	73	14.60	143	28.60	213	42.60	283	56.60	353	70.60	423	84.60
4	0.80	74	14.80	144	28.80	214	42.80	284	56.80	354	70.80	424	84.80
5	1.00	75	15.00	145	29.00	215	43.00	285	57.00	355	71.00	425	85.00
6	1.20	76	15.20	146	29.20	216	43.20	286	57.20	356	71.20	426	85.20
7	1.40	77	15.40	147	29.40	217	43.40	287	57.40	357	71.40	427	85.40
8	1.60	78	15.60	148	29.60	218	43.60	288	57.60	358	71.60	428	85.60
9	1.80	79	15.80	149	29.80	219	43.80	289	57.80	359	71.80	429	85.80
10	2.00	80	16.00	150	30.00	220	44.00	290	58.00	360	72.00	430	86.00
11	2.20	81	16.20	151	30.20	221	44.20	291	58.20	361	72.20	431	86.20
12	2.40	82	16.40	152	30.40	222	44.40	292	58.40	362	72.40	432	86.40
13	2.60	83	16.60	153	30.60	223	44.60	293	58.60	363	72.60	433	86.60
14	2.80	84	16.80	154	30.80	224	44.80	294	58.80	364	72.80	434	86.80
15	3.00	85	17.00	155	31.00	225	45.00	295	59.00	365	73.00	435	87.00
16	3.20	86	17.20	156	31.20	226	45.20	296	59.20	366	73.20	436	87.20
17	3.40	87	17.40	157	31.40	227	45.40	297	59.40	367	73.40	437	87.40
18	3.60	88	17.60	158	31.60	228	45.60	298	59.60	368	73.60	438	87.60
19	3.80	89	17.80	159	31.80	229	45.80	299	59.80	369	73.80	439	87.80
20	4.00	90	18.00	160	32.00	230	46.00	300	60.00	370	74.00	440	88.00
21	4.20	91	18.20	161	32.20	231	46.20	301	60.20	371	74.20	441	88.20
22	4.40	92	18.40	162	32.40	232	46.40	302	60.40	372	74.40	442	88.40
23	4.60	93	18.60	163	32.60	233	46.60	303	60.60	373	74.60	443	88.60
24	4.80	94	18.80	164	32.80	234	46.80	304	60.80	374	74.80	444	88.80
25	5.00	95	19.00	165	33.00	235	47.00	305	61.00	375	75.00	445	89.00
26	5.20	96	19.20	166	33.20	236	47.20	306	61.20	376	75.20	446	89.20
27	5.40	97	19.40	167	33.40	237	47.40	307	61.40	377	75.40	447	89.40
28	5.60	98	19.60	168	33.60	238	47.60	308	61.60	378	75.60	448	89.60
29	5.80	99	19.80	169	33.80	239	47.80	309	61.80	379	75.80	449	89.80
30	6.00	100	20.00	170	34.00	240	48.00	310	62.00	380	76.00	450	90.00
31	6.20	101	20.20	171	34.20	241	48.20	311	62.20	381	76.20	451	90.20
32	6.40	102	20.40	172	34.40	242	48.40	312	62.40	382	76.40	452	90.40
33	6.60	103	20.60	173	34.60	243	48.60	313	62.60	383	76.60	453	90.60
34	6.80	104	20.80	174	34.80	244	48.80	314	62.80	384	76.80	454	90.80
35	7.00	105	21.00	175	35.00	245	49.00	315	63.00	385	77.00	455	91.00
36	7.20	106	21.20	176	35.20	246	49.20	316	63.20	386	77.20	456	91.20
37	7.40	107	21.40	177	35.40	247	49.40	317	63.40	387	77.40	457	91.40
38	7.60	108	21.60	178	35.60	248	49.60	318	63.60	388	77.60	458	91.60
39	7.80	109	21.80	179	35.80	249	49.80	319	63.80	389	77.80	459	91.80
40	8.00	110	22.00	180	36.00	250	50.00	320	64.00	390	78.00	460	92.00
41	8.20	111	22.20	181	36.20	251	50.20	321	64.20	391	78.20	461	92.20
42	8.40	112	22.40	182	36.40	252	50.40	322	64.40	392	78.40	462	92.40
43	8.60	113	22.60	183	36.60	253	50.60	323	64.60	393	78.60	463	92.60
44	8.80	114	22.80	184	36.80	254	50.80	324	64.80	394	78.80	464	92.80
45	9.00	115	23.00	185	37.00	255	51.00	325	65.00	395	79.00	465	93.00
46	9.20	116	23.20	186	37.20	256	51.20	326	65.20	396	79.20	466	93.20
47	9.40	117	23.40	187	37.40	257	51.40	327	65.40	397	79.40	467	93.40
48	9.60	118	23.60	188	37.60	258	51.60	328	65.60	398	79.60	468	93.60
49	9.80	119	23.80	189	37.80	259	51.80	329	65.80	399	79.80	469	93.80
50	10.00	120	24.00	190	38.00	260	52.00	330	66.00	400	80.00	470	94.00
51	10.20	121	24.20	191	38.20	261	52.20	331	66.20	401	80.20	471	94.20
52	10.40	122	24.40	192	38.40	262	52.40	332	66.40	402	80.40	472	94.40
53	10.60	123	24.60	193	38.60	263	52.60	333	66.60	403	80.60	473	94.60
54	10.80	124	24.80	194	38.80	264	52.80	334	66.80	404	80.80	474	94.80
55	11.00	125	25.00	195	39.00	265	53.00	335	67.00	405	81.00	475	95.00
56	11.20	126	25.20	196	39.20	266	53.20	336	67.20	406	81.20	476	95.20
57	11.40	127	25.40	197	39.40	267	53.40	337	67.40	407	81.40	477	95.40
58	11.60	128	25.60	198	39.60	268	53.60	338	67.60	408	81.60	478	95.60
59	11.80	129	25.80	199	39.80	269	53.80	339	67.80	409	81.80	479	95.80
60	12.00	130	26.00	200	40.00	270	54.00	340	68.00	410	82.00	480	96.00
61	12.20	131	26.20	201	40.20	271	54.20	341	68.20	411	82.20	481	96.20
62	12.40	132	26.40	202	40.40	272	54.40	342	68.40	412	82.40	482	96.40
63	12.60	133	26.60	203	40.60	273	54.60	343	68.60	413	82.60	483	96.60
64	12.80	134	26.80	204	40.80	274	54.80	344	68.80	414	82.80	484	96.80
65	13.00	135	27.00	205	41.00	275	55.00	345	69.00	415	83.00	485	97.00
66	13.20	136	27.20	206	41.20	276	55.20	346	69.20	416	83.20	486	97.20
67	13.40	137	27.40	207	41.40	277	55.40	347	69.40	417	83.40	487	97.40
68	13.60	138	27.60	208	41.60	278	55.60	348	69.60	418	83.60	488	97.60
69	13.80	139	27.80	209	41.80	279	55.80	349	69.80	419	83.80	489	97.80
70	14.00	140	28.00	210	42.00	280	56.00	350	70.00	420	84.00	490	98.00

Monthly paid employees *continued*

Taxable Pay (£)	Tax Deduction (£)	Taxable Pay (£)	Tax Deduction (£)	Taxable Pay (£)	Tax Deduction (£)
491	98.20	561	112.20	631	126.20
492	98.40	562	112.40	632	126.40
493	98.60	563	112.60	633	126.60
494	98.80	564	112.80	634	126.80
495	99.00	565	113.00	635	127.00
496	99.20	566	113.20	636	127.20
497	99.40	567	113.40	637	127.40
498	99.60	568	113.60	638	127.60
499	99.80	569	113.80	639	127.80
500	100.00	570	114.00	640	128.00
501	100.20	571	114.20	641	128.20
502	100.40	572	114.40	642	128.40
503	100.60	573	114.60	643	128.60
504	100.80	574	114.80	644	128.80
505	101.00	575	115.00	645	129.00
506	101.20	576	115.20	646	129.20
507	101.40	577	115.40	647	129.40
508	101.60	578	115.60	648	129.60
509	101.80	579	115.80	649	129.80
510	102.00	580	116.00	650	130.00
511	102.20	581	116.20	651	130.20
512	102.40	582	116.40	652	130.40
513	102.60	583	116.60	653	130.60
514	102.80	584	116.80	654	130.80
515	103.00	585	117.00	655	131.00
516	103.20	586	117.20	656	131.20
517	103.40	587	117.40	657	131.40
518	103.60	588	117.60	658	131.60
519	103.80	589	117.80	659	131.80
520	104.00	590	118.00	660	132.00
521	104.20	591	118.20	661	132.20
522	104.40	592	118.40	662	132.40
523	104.60	593	118.60	663	132.60
524	104.80	594	118.80	664	132.80
525	105.00	595	119.00	665	133.00
526	105.20	596	119.20	666	133.20
527	105.40	597	119.40	667	133.40
528	105.60	598	119.60	668	133.60
529	105.80	599	119.80	669	133.80
530	106.00	600	120.00	670	134.00
531	106.20	601	120.20	671	134.20
532	106.40	602	120.40	672	134.40
533	106.60	603	120.60	673	134.60
534	106.80	604	120.80	674	134.80
535	107.00	605	121.00	675	135.00
536	107.20	606	121.20	676	135.20
537	107.40	607	121.40	677	135.40
538	107.60	608	121.60	678	135.60
539	107.80	609	121.80	679	135.80
540	108.00	610	122.00	680	136.00
541	108.20	611	122.20	681	136.20
542	108.40	612	122.40	682	136.40
543	108.60	613	122.60	683	136.60
544	108.80	614	122.80	684	136.80
545	109.00	615	123.00	685	137.00
546	109.20	616	123.20	686	137.20
547	109.40	617	123.40	687	137.40
548	109.60	618	123.60	688	137.60
549	109.80	619	123.80	689	137.80
550	110.00	620	124.00	690	138.00
551	110.20	621	124.20	691	138.20
552	110.40	622	124.40	692	138.40
553	110.60	623	124.60	693	138.60
554	110.80	624	124.80	694	138.80
555	111.00	625	125.00	695	139.00
556	111.20	626	125.20	696	139.20
557	111.40	627	125.40	697	139.40
558	111.60	628	125.60	698	139.60
559	111.80	629	125.80	699	139.80
560	112.00	630	126.00	700	140.00

Tax table - Weekly paid employees

Taxable Pay (£)	Tax Deduction (£)	Taxable Pay (£)	Tax Deduction (£)	Taxable Pay (£)	Tax Deduction (£)
1	0.20	54	10.80	107	21.40
2	0.40	55	11.00	108	21.60
3	0.60	56	11.20	109	21.80
4	0.80	57	11.40	110	22.00
5	1.00	58	11.60	111	22.20
6	1.20	59	11.80	112	22.40
7	1.40	60	12.00	113	22.60
8	1.60	61	12.20	114	22.80
9	1.80	62	12.40	115	23.00
10	2.00	63	12.60	116	23.20
11	2.20	64	12.80	117	23.40
12	2.40	65	13.00	118	23.60
13	2.60	66	13.20	119	23.80
14	2.80	67	13.40	120	24.00
15	3.00	68	13.60	121	24.20
16	3.20	69	13.80	122	24.40
17	3.40	70	14.00	123	24.60
18	3.60	71	14.20	124	24.80
19	3.80	72	14.40	125	25.00
20	4.00	73	14.60	126	25.20
21	4.20	74	14.80	127	25.40
22	4.40	75	15.00	128	25.60
23	4.60	76	15.20	129	25.80
24	4.80	77	15.40	130	26.00
25	5.00	78	15.60	131	26.20
26	5.20	79	15.80	132	26.40
27	5.40	80	16.00	133	26.60
28	5.60	81	16.20	134	26.80
29	5.80	82	16.40	135	27.00
30	6.00	83	16.60	136	27.20
31	6.20	84	16.80	137	27.40
32	6.40	85	17.00	138	27.60
33	6.60	86	17.20	139	27.80
34	6.80	87	17.40	140	28.00
35	7.00	88	17.60	141	28.20
36	7.20	89	17.80	142	28.40
37	7.40	90	18.00	143	28.60
38	7.60	91	18.20	144	28.80
39	7.80	92	18.40	145	29.00
40	8.00	93	18.60	146	29.20
41	8.20	94	18.80	147	29.40
42	8.40	95	19.00	148	29.60
43	8.60	96	19.20	149	29.80
44	8.80	97	19.40	150	30.00
45	9.00	98	19.60	151	30.20
46	9.20	99	19.80	152	30.40
47	9.40	100	20.00	153	30.60
48	9.60	101	20.20	154	30.80
49	9.80	102	20.40	155	31.00
50	10.00	103	20.60	156	31.20
51	10.20	104	20.80	157	31.40
52	10.40	105	21.00	158	31.60
53	10.60	106	21.20	159	31.80
				160	32.00

Help and further guidance

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information go to www.hmrc.gov.uk/charter

By phone – Employer Helplines

(We may record calls for quality and training purposes.)

For new employers and employers with less than 3 years payroll experience, phone the New Employer Helpline on **0845 60 70 143**.

For employers with more than 3 years payroll experience, phone the Employer Helpline on **08457 143 143**.

If you have a hearing or speech impairment, and use a textphone, phone **0845 602 1380**. Only people with specialised equipment such as Minicom are able to use this service.

Braille, large print and audio

For details of employer guidance in Braille, large print or audio call the Employer Orderline on **08457 646 646** and ask to speak to the Customer Service Team.

Yr Iaith Gymraeg

Ffoniwch **0845 302 1489** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

Employer Helpbooks

You can view, download and order copies of forms and helpbooks from the Employer Orderline:

- go to www.businesslink.gov.uk/payeformsandpublications
- or phone **08457 646 646**.

In person

We can offer you education and support on all aspects of your payroll explaining:

- what you need to do
- the deadlines you need to meet
- the forms you need to fill in
- the records you need to keep.

We also have a range of workshops which are free of charge on many payroll topics.

You can get further information about the workshops from our website at www.hmrc.gov.uk/bst, or you can call the

- New Employer Helpline on **0845 60 70 143**
- Employer Helpline on **08457 143 143**.

Online Services

For information about our online services, go to www.hmrc.gov.uk/online

For help and assistance using our online services contact the Online Service Helpdesk by:

- email helpdesk@ir-efile.gov.uk
- phone **0845 60 55 999**.