

**About this supplement**

This supplement:

- replaces the guidance on Approved Mileage Allowance Payments (AMAPs) on page 96 following the Chancellor’s Budget statement on 23 March 2011, and
- includes corrections to the guidance on pages 15, 23, 44, 48, 52, 57, 62 and 73, and to the index on pages 112 to 117.

To make sure that you follow the correct guidance we suggest that you cut out each amended section or example and paste them into your paper copy – see reverse.

All of the information in this supplement is included in the online version of the CWG2(2011) *Employer Further Guide to PAYE and NICs*, go to [www.businesslink.gov.uk/payeformsandpublications](http://www.businesslink.gov.uk/payeformsandpublications)

**Chapter 1 – Page 15**

The following replaces the fourth paragraph in the left-hand column on page 15 under the heading ‘For PAYE purposes’.

If you have already given an employee a form P45 you should deduct PAYE using code 0T (non-cumulatively) using the normal pay period for the employee (for example, monthly or weekly), at the time you make the payment. Write code ‘0T’ as the amended code on form P11 and enter details of the payment and PAYE deducted.

**Chapter 2 – Page 23**

The following text replaces the first paragraph in the right-hand column on page 23 under the heading ‘For PAYE purposes’.

Strictly speaking if the employee is dismissed or has decided not to exercise their right to return to work you should give them form P45 when they stop working for you. You should deduct PAYE using code 0T on a week 1/month 1 basis from any SMP, SAP, OSPP or ASPP you pay afterwards.

The following text replaces the third paragraph in the right-hand column on page 23 under the heading ‘For PAYE purposes’.

If an employee requests a P45, you should enter as the date of leaving the date on which you last made a payment of SMP, SAP, OSPP or ASPP prior to the request and deduct PAYE using code 0T on a week 1 /month 1 basis from all future payments you make.

**Chapter 3 – Page 44**

The following replaces the first graphic of the P11 on page 44.

National Insurance contributions																
Note: LEL = Lower Earnings Limit; PT = Primary Threshold UAP = Upper Accrual Point; UEL = Upper Earnings Limit																
Earnings details								Contribution details								
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 PT, up to and including the UAP		Earnings above the UAP, up to and including the UEL		Total of employee’s and employer’s contributions - mark minus amounts ‘R’		Employee’s contributions due on all earnings above the PT						
1a	£	1b	£	p	1c	£	p	1d	£	p	1e	£	p	1f	£	p
	442		2	00		0	00		0	00	R	0	10		0	00

  
Cut and paste over the  
fourth paragraph of text  
in the left-hand column on  
page 15

  
Cut and paste over the  
first paragraph of text in  
the right-hand column on  
page 23

  
Cut and paste over the  
third paragraph of text in  
the right-hand column on  
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Cut and paste over the first graphic of the P11 on page 44

## Chapter 3 – Page 48

The following replaces the first graphic of the P11 on page 48.

<b>National Insurance contributions</b>																
<i>Note: LEL = Lower Earnings Limit; PT = Primary Threshold UAP = Upper Accrual Point; UEL = Upper Earnings Limit</i>																
Earnings details								Contribution details								
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 PT, up to and including the UAP		Earnings above the UAP, up to and including the UEL		Total of employee's and employer's contributions - <i>mark minus amounts 'R'</i>		Employee's contributions due on all earnings above the PT						
1a	£	1b	£	p	1c	£	p	1d	£	p	1e	£	p			
	442		160	00		434	00		0	00		95	95		42	58

## Chapter 3 – Page 52

The following replaces the last graphic of the P14 on page 52.

National Insurance contributions in this employment <i>(Note: LEL = Lower Earnings Limit, PT = Primary Threshold, UAP = Upper Accrual Point, UEL = Upper Earnings Limit)</i>																
NIC Table letter	Earnings at the LEL (where earnings are equal to or exceed the LEL) (whole £s) From col.1a on P11		Earnings above the LEL, up to and including the PT (whole £s) From col.1b on P11		Earnings above the PT, up to and including the UAP (whole £s) From col.1c on P11		Earnings above the UAP, up to and including the UEL (whole £s) From col.1d on P11		Total of employee's and employer's contributions From col.1e on P11		Employee's contributions due on all earnings above the PT From col.1f on P11					
	1a	£	1b	£	1c	£	1d	£	1e	£	•	p	1f	£	•	p
	D		5,304		1,920		32,820		2,436		9,987.48				4,018.08	

## Chapter 3 – Page 57

The following replaces the second shaded box of example 9 on page 57.

**Employee's contributions** are due at:

- the appropriate contracted-out percentage rate on the contracted-out earnings above the Primary Threshold (£602) up to and including the Upper Accrual Point (£3,337).

(Less Table letter A)

**Employee's contributions**

$$\begin{aligned} &£999 - £602 \text{ (PT)} = £397 \\ &£397 \times 10.4\% = \mathbf{£41.29} \end{aligned}$$

**Employee's NICs rebate**

$$\begin{aligned} &£589 \text{ (ST)} - £442 \text{ (LEL)} = £147 \\ &£602 \text{ (PT)} - £589 \text{ (ST)} = £13 \\ &£589 \text{ (ST)} - £442 \text{ (LEL)} = £147 \\ &£599 - £589 \text{ (ST)} = £10 \\ &£160 - £157 = £3 \times 1.6\% = \mathbf{£0.05} \end{aligned}$$

## Chapter 3 – Page 62

The following replaces the second graphic of the P11 on page 62.

<b>National Insurance contributions</b>																
<i>Note: LEL = Lower Earnings Limit; PT = Primary Threshold UAP = Upper Accrual Point; UEL = Upper Earnings Limit</i>																
Earnings details								Contribution details								
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 PT, up to and including the UAP		Earnings above the UAP, up to and including the UEL		Total of employee's and employer's contributions - <i>mark minus amounts 'R'</i>		Employee's contributions due on all earnings above the PT						
1a	£	1b	£	p	1c	£	p	1d	£	p	1e	£	p			
	0		0	00		0	00		156	00		40	25		18	72



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**Cut and paste over the last graphic of the P14 on page 52**



**Cut and paste over the second shaded box of example 9 on page 57**



**Cut and paste over the second graphic of the P11 on page 62**

## Chapter 4 – Page 73

The following text replaces the second paragraph in the right-hand column on page 73.

Where statement C is completed, code BR on a Week 1/Month 1 basis should be applied. If the employee has not completed the form P46, or provided you with the information to fully complete Section one, in time for the first payday in which their holiday pay exceeds their personal allowance, you **must** complete **Section one** to the best of your knowledge on their behalf and use code OT on a Week 1/Month 1 basis.

The following text replaces the fifth paragraph in the right-hand column on page 73.

If the employee has not completed the form P46, or provided you with the information to fully complete Section one in time for the first payday of their employment in term-time, you **must** complete **Section one** to the best of your knowledge on their behalf and use code OT on a Week 1/Month 1 basis.

## Chapter 5 – Page 96

The following replaces the table under 'Taxation of mileage expenses payments' on page 96.

Kind of vehicle	Rate
Car or van	45p per mile for the first 10,000 business miles 25p per mile after that
Motor cycle	24p per business mile
Cycle	20p per business mile



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second paragraph of text in  
the right-hand column on  
page 73**



**Cut and paste over the  
fifth paragraph of text in  
the right-hand column on  
page 73**



**Cut and paste over the  
table under 'Taxation of  
mileage payments' on  
page 96**

# Replacement Index

The following text replaces the index in the paper edition of the CWG2(2011) *Employer Further Guide to PAYE and NICs*.

Page numbers are shown in **bold type**, paragraph numbers are shown in (brackets).  
CE means that the reference is to an entry in a chart on the page shown.

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