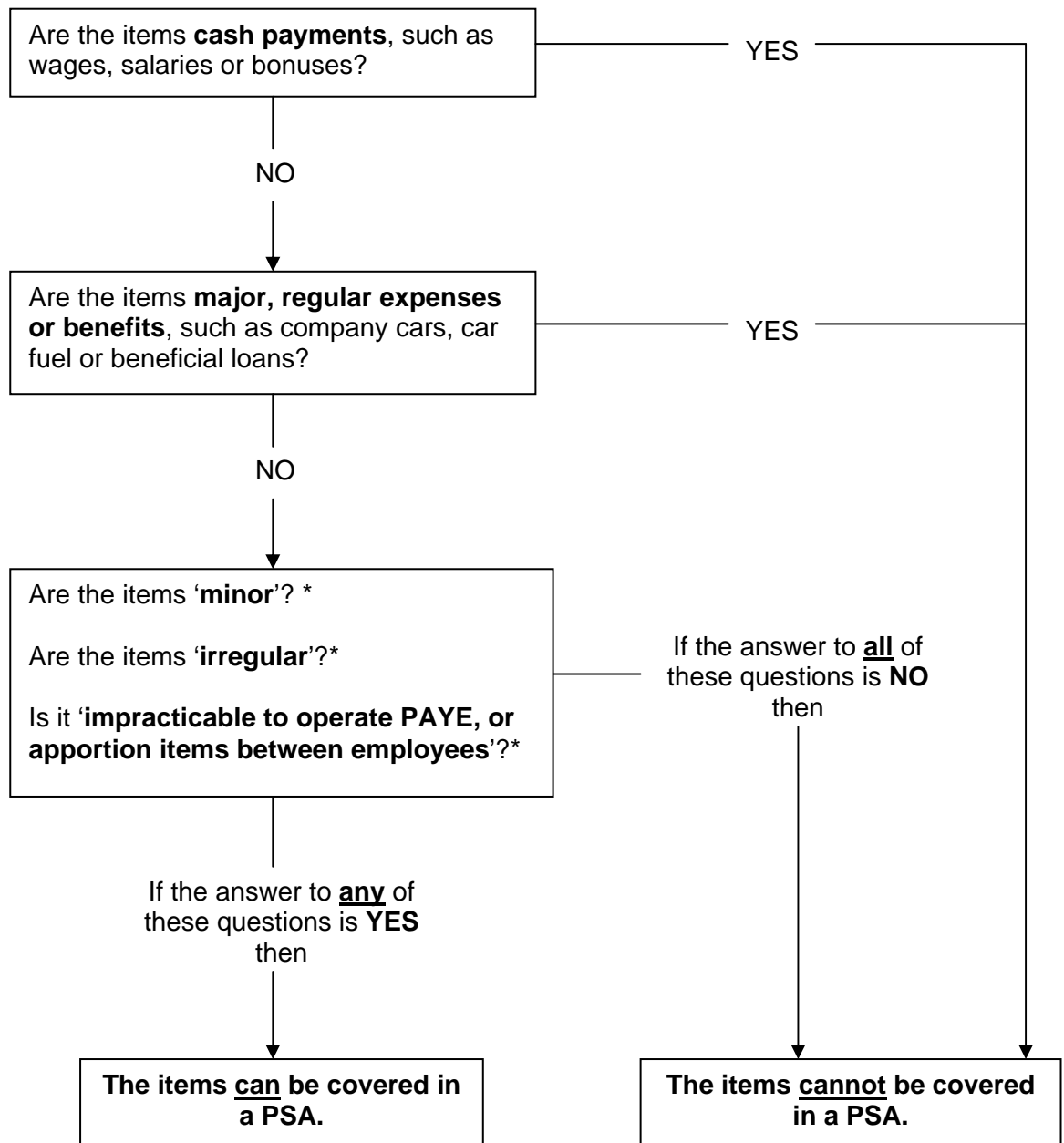


Flowchart for deciding which items can be included in a PSA



* The terms 'minor', 'irregular' and 'impracticable to operate PAYE' are explained in the PSA manual. See www.hmrc.gov.uk/manuals/PSAmanualnew/PSA1000.htm