

Welcome

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Helpline numbers


Employer Bulletin

Your route to the latest in payroll news and views

February 2012 Issue 40



HM Revenue
& Customs



Online Filing -
Employer Annual Returns

Welcome

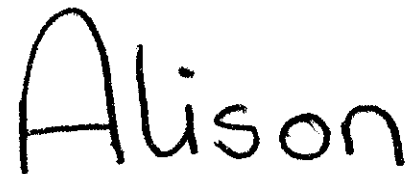
Hello and welcome to issue 40 of the Employer Bulletin which contains lots of useful information to help meet your payroll obligations to HMRC.

As you may have already heard, April 2013 will see the introduction of Real Time Information (RTI), when employers and pension providers will send us information about PAYE deductions as they are made instead of doing so yearly. There is an article on page 6 that you may find interesting which tells you all about RTI. It gives you the latest information about a pilot we are running to test the new processes and it also lets you know what you should be doing now to start preparing for the introduction of RTI.

You might want to have a look at the article on page 4 which summarises the changes announced by the Chancellor in his Autumn statement which may have an effect on your payroll processes. You can also find information about the new statutory payment rates and the new threshold for repayment of student loans on page 5, both of which should be used from April 2012.

If you want us to let you know when the latest edition of the Bulletin is available, or when any of our online PAYE products are updated why not sign up for our email alert facility, the article on page 22 tells you what you need to do.

And finally if you would like to see anything specific covered in the Bulletin or you have any comments about the content or format of the Bulletin please drop me a line at Alison.bainbridge@hmrc.gsi.gov.uk

A handwritten signature in black ink that reads "Alison". The letters are slightly slanted and have a casual, personal feel.

Alison Bainbridge
Editor

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Need to know

Essential reading, articles and information

Chancellor's Autumn Statement

In the Autumn Statement on 29 November 2011 the Chancellor announced changes which will have some effect on the operation of your payroll obligations to HMRC. Full details of the statement can be found at www.hmrc.gov.uk/budget-updates/march2011/autumn-statement-nov2011.htm

This article provides a brief summary of the announcements which are as follows:

Income Tax Allowances

It was announced that the basic personal allowance for 2012-13 will be increased to £8105 and the tax code for emergency use will be 810L.

As a result there will be a general uplift of tax codes with suffix 'L' which will be increased by 63. HMRC will also issue individual 2012-13 tax codes for some employees. Full instructions on what to do for both employees with or without a tax code can be found on form P9X. The P9X can be found at www.hmrc.gov.uk/helpsheets/p9x.pdf

We will issue any individual tax codes for the 2012-13 tax year to employers during January, February and March 2012.

If you have registered to use the 'PAYE Online for Employers' service, remember to check regularly to ensure that you action any 2012-13 tax code notices we send you online when you set up your 2012-13 payroll. Further help on what you need to do before the start of the tax year is also available at www.hmrc.gov.uk/payroll/year-start.htm

Income Tax bands and rates

The recent announcement included the income tax rates and income tax bandwidths for the 2012-13 tax year which are as shown below:

Rate	%	Bandwidth
Basic Rate	20%	£1 to £34,370
Higher Rate	40%	£34,371 to £150,000
Additional Rate	50%	£150,001 and above

National Insurance contributions (NICs) earnings limits and thresholds

The recent announcement confirmed the following National Insurance (NI) limits and thresholds for the 2012-13 tax year

- the main rate of Class 1 NICs will remain unchanged at 12%
- the Class 1 employer rate of NICs will remain unchanged at 13.8%. This rate also applies to Class 1A and Class 1B contributions
- the additional rate of Class 1 will remain unchanged at 2%
- the Lower Earnings Limit will be £107 per week
- the Secondary Threshold (for employers) will be £144 per week
- the Primary Threshold (for employees) will be £146 per week
- the Upper Accrual Point will remain unchanged at £770 per week
- the Upper Earnings Limit will remain unchanged at £817 per week.

[article continues >](#)

The contracted out rebate percentages for Contracted-out Salary Related (COSR) Schemes will be reduced to 3.4% for employers and 1.4% for employees.

Note: From 6 April 2012 contracting out of the additional State Pension on a Defined Contribution money purchase basis will no longer be possible. HMRC records will show these contracted-out scheme memberships as closed from 5 April 2012. The Employer's and Employee's contracted out rebate for Contracted Out Money Purchase (COMP) schemes is abolished.

Tax and NI Calculations

If you complete your payroll electronically using:

- Payroll software – make sure it incorporates the tax and Class 1 NI changes from 6 April 2012
- HMRCs P11 Calculator – an updated version is now available from our Basic PAYE Tools at www.hmrc.gov.uk/payee/tools/basic-payee-tools.htm

If you complete your payroll manually using:

- HMRCs Internet PAYE and NI Calculators – updated calculators will be available from our website on 6 April 2012.
Go to <http://www.hmrc.gov.uk/practitioners/tools-more.shtml>
- Manual Tables – use the updated versions for use from 6 April 2012 which will be available to view and print at www.hmrc.gov.uk/payee/forms-publications.htm

You can find out more about tax and NI rates and allowances at <http://www.hmrc.gov.uk/payee/rates-thresholds.htm> or in Employer Helpbook E12, PAYE and NICs rates and limits for 2012-13.

Student loan update

Student loans are only collected when an employee's income reaches a certain level (threshold). Regulations now state that from 6 April 2012, the repayment threshold will rise annually in line with the Retail Price Index (RPI).

From 6 April 2012 the threshold for repayment will rise by 5.3% to £15,795. This is the figure that will apply to all employees making student loan repayments on and from that date.

Tax code change

From 6 April 2012 the 0T (zero T) tax code should be used on a non-cumulative basis against share-based payments (those in the form of securities, interests in securities and securities options) made to an employee after cessation of employment which have not been included in the Form P45. This aligns all earnings received after cessation of employment under the same tax code (0T).

New Statutory Payment rates

The new Statutory Payment rates were published on 8 December and details can be found at www.hmrc.gov.uk/employers/stat-pmnt-rates2012-13.pdf

Improving the operation of PAYE - Real Time Information - update

With only a few weeks to go before we launch the pilot, Real Time Information (RTI) is on track and proceeding well. Software developers are testing their pilot products successfully and the second phase of events for those taking part in the pilot is well underway.

From April 2013 RTI will see employers and pension providers sending HMRC information about PAYE deductions as they are made, instead of doing so yearly. This is one of the biggest changes to PAYE since it was introduced in 1944, and will ensure PAYE keeps pace with modern working patterns.

But not everything is changing. Under RTI lots will stay the same; for example, employers and pension providers will still:

- use codes to determine the amount of tax to be deducted from employees
- make payments of deductions made to us at the same time as now, and
- provide employees with an End of Year Certificate, form P60.

Pilot preparations

Over the last eight months or so we have been working closely with around 300 employers and pension providers – of all shapes and sizes – and their payroll software providers to prepare them for the pilot. We expect to increase these numbers from July by 1,300, increasing to 250,000 from November 2012 to March 2013.

We will let you know how the pilot is going in future editions of the Bulletin – or you can check progress on the RTI pages on our website at www.hmrc.gov.uk/rti/index.htm

Preparing for RTI

Even if you're not in the pilot, it's important to start preparing now for RTI. Although RTI will be a highly-automated process, with reporting to HMRC embedded into an employer or pension provider's payroll software, you need to think about what RTI means for your organisation, how you run your payroll and your business processes. As you start to prepare, you'll find the following useful:

Employers who use HMRC's Basic PAYE Tools

If you are a smaller employer who uses HMRC's Basic PAYE Tools (HMRC's free PAYE software for small employers) to report information, we are developing it to be capable of RTI reporting from April 2013.

RTI Data Items

The separate pieces of payroll information you'll report to HMRC under RTI are known as 'data items'. There are a few new items that you'll need to think about, but most of those listed are the same as those you currently report to HMRC. For example, there is a data item for an employee's NINO, and another for your Employer PAYE reference, and so on. You can familiarise yourself with the full list of data items at www.hmrc.gov.uk/softwaredevelopers/rti/RTI_Initial_Guidance-v1.0.pdf

Payroll Alignment

For every employer, the first step of moving to RTI will be to go through a 'Payroll Alignment' process. This will be required for every PAYE Scheme. If an employer operates multiple PAYE Schemes, each one will need to undergo the alignment process separately.

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Payroll Alignment is designed to help HMRC match the data it holds against that held by employers and, where there are differences, to work with employers to reconcile them. This will make it much easier for employers to successfully send information to HMRC when they move to RTI.

You can find out more about Payroll Alignment at www.hmrc.gov.uk/softwaredevelopers/rti/payroll-alignment.pdf

Employee data

In order to go through Payroll Alignment smoothly and continue to report successfully under RTI, it is important to start looking now at your employee data. Over 80% of data quality issues are caused by incorrect information such as:

- Missing/wrong National Insurance numbers
- Wrong/missing/incomplete first and last names
- Missing/wrong date of birth.

Often this is easy to fix – for example the information has been sent in the wrong format. We are working with employers to improve data quality, including undertaking targeted support visits.

We have also published practical help and tips at www.hmrc.gov.uk/rti/dip/index.htm

Employees paid by Bacs

Reporting RTI information via the Bacs system remains HMRC's strategic solution and we will publish further information on the progress of that work in due course.

In the meantime, if you pay employees' earnings directly into their bank accounts via Bacs, using your own Service User Number, the RTI information you report to HMRC will need to include a cross reference – called a 'hash'. This will help HMRC ensure that the RTI information submitted is accurate. You can find out more about this important requirement at www.hmrc.gov.uk/rti/developerfaqs.htm

Paying HMRC

RTI will not change when or how payments of tax, NICs and other statutory deductions are made to HMRC. The payment deadlines remain unchanged. The amount paid will be the amount on the RTI return – enabling employers to keep up to date with payments – and (unlike now) we will know how much is due. Therefore we will be able to manage payments and debt collection more efficiently.

We expect all customers to manage their affairs so that the tax due is paid on time and in full. However, we understand that in certain circumstances this may not always be possible. Guidance on our website at www.hmrc.gov.uk/payinghmrc/problems/cantpay.htm summarises what you need to do if you know in advance that payments are going to be late, or if you know you are going to have problems making a payment.

You can find information about these and other RTI-related subjects by looking at the 'Frequently Asked Questions' at www.hmrc.gov.uk/rti/employerfaqs.htm

These cover a wide range of issues raised by employers and we will be updating them regularly as 2013 approaches.

Online Filing - Employer Annual Returns

Now that virtually all employers must file their Employer Annual Return (P35 and P14s) online we recommend that you file your return as soon as it is ready. The return for 2011-12 must reach us by 19 May 2012 or penalties may be applied. There will be no period of grace because Extra Statutory Concession (ESC) B46 came to an end on 31 March 2011.

Your Employer Annual Return must meet our quality standard validation specifications to ensure it is not rejected. We recommend that after sending your return you check to confirm that it has passed our validation checks and been accepted. To find out more please see the information on the website in the paragraph 'Acceptance and Rejection messages when you file online' at www.businesslink.gov.uk/payeonline

If you are using software that allows you to send a test submission you must also remember to follow this up by sending a live submission.

No Employer Annual Return (P35 and P14s) for 2011-12

If you did not have to complete a P11 deductions working sheet during the 2011-12 tax year, you will not need to send us an Annual Employer Return. You should tell us as soon as possible so we can update our records and prevent the issue of unnecessary reminders and penalty notices.

The easiest way to tell us that you have no Employer Annual Return to make is by using the structured email forms (one for employers, one for agents declaring on behalf of their clients).

When we have received your form and acted upon it we will confirm this by sending an email.

Please make sure that you correctly enter your employer reference number in the form so that we can link the notification to your employer reference. To use the forms and for further information please see 'Notifying HMRC if you have no Employer Annual Return to make' at www.businesslink.gov.uk/noemployerreturn

Alternatively, you can tell us that you have no return to make by calling the Employer Helpline or writing to the Employer Office. Please note however that you won't normally receive a written acknowledgement if you use either of these methods.

Registering before you can file online

If you have not previously sent your return online you must act now by registering for our online service. You need to allow at least a week to receive your activation code before you can use the online services. More information on filing online and registration can be found at www.hmrc.gov.uk/online/new.htm

If you send your return on paper you may receive a penalty. For more information on these, go to Wrong filing method at www.businesslink.gov.uk/payeincorrectfilingpenalties

Remember, to avoid penalties, file your Employer Annual Return (P35 and P14s) online and file as soon as you can before 19 May 2012.

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Limited companies filing a return solely to submit an entry in box 28 of form P35 ('CIS deductions suffered')

Previously limited companies filing a form P35 relating to payments received for work in the construction industry had to submit these on paper. However, since April 2011 they can file these returns online. To do this, employers should ensure that they register for PAYE online and submit their return before the 19 May deadline. When submitting the return solely to submit an entry in box 28 of form P35 this must be submitted as a complete return not a part return.

Paper P14 forms

Now that most employers are legally required to file their Employer Annual Return online the Employer Orderline will only hold a small stock of manual P14s for the small minority of employers who are exempt.

If you are an employer or agent that has to file online, but in exceptional circumstances, you find that you are unable to file amendments online using your usual software then you should consider using HMRC's free 'Online Return and Forms - PAYE' service. Details of the filing options available can be found at www.hmrc.gov.uk/payefile-or-payfileonline/intro.htm

Completing Employer Annual Returns Forms P14

Details submitted by employers on forms P14 are used to update employee's PAYE records, the P14 is used to reconcile the employees PAYE tax and National Insurance Contributions (NICS) for the year. To help you to correctly complete your P14s for 2011-12 we have listed some of the common errors which were found with

P14s submitted for the 2010-11 tax year:

- Incorrect Dates of Birth (including a default date of 01/01/1901) being used. Incorrect or default dates of birth are not acceptable on forms P14. Please complete the P14 with the employees correct date of birth
- Incorrect Pay details on the forms have included exempt or tax free payments. For example pay on P14 for a one off lump sum trivial commutation payment should not include the tax free element of the payment.
- P14 completed with only part year details where employee has worked for whole of the year. Please ensure that all of the employee's PAYE payments and deductions are entered on the P14.
- Incorrect starting or leaving dates being shown. For example a date of leaving of 25/05/2006 being shown instead of 25/05/2010. Please ensure that you enter the correct date.

Details of further common errors found in respect of forms P14 can be found at <http://www.businesslink.gov.uk/avoidyearenderrors>

To help us update your employees' records correctly, please take care when completing Forms P14 for 2011-12.

Form P60

P60 forms can be provided to employees electronically. Only the following paper P60 forms are now available to order from the Employer Orderline

- P60 (Single sheet) (2011-12)
- P60 (Continuous) (2011-12).

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PAYE starter and leaver forms (P45, P46, P46(Pen) and P46(Expat)

Most employers are required to file their starter and leaver forms online, very few are exempt. For more details see www.businesslink.gov.uk/inyear

We have provided some tips on how to avoid errors when completing the forms, see www.businesslink.gov.uk/avoidinyearerrors

Penalties for not filing starter and leaver forms online

Earlier editions of the Employer Bulletin gave information about penalties for employers who do not file starter and leaver forms online. During the 2011-12 tax year we have issued penalty notices to employers with 50 or more employees when they submitted more than two paper forms in a quarter. The penalties range from £100 to £3000 dependent on the number of paper forms received in the quarter.

Since April 2011 small employers (with 50 or less employees) were required to file their in-year forms online. Between 6 April 2011 and 5 January 2012 we have issued warning letters to small employers who failed to submit their PAYE in-year forms online. This action was taken to try and help small employers to get this right. From 6 April 2012 penalties will be issued when the employer fails to file their starter and leaver forms online in the period 6 January 2012 to 5 April 2012.

Are you still receiving your employees' tax codes and notices on paper?

If your answer to this question is 'Yes' have you considered receiving your PAYE notices and reminders online? If not we would urge you to consider doing so as

HMRC is dedicated to reducing waste and protecting the environment and this is the most environmentally friendly method of receiving your PAYE notices and reminders. It is also the most secure, efficient and cost effective method of handling such data.

You can do this by registering with 'PAYE Online for Employers' service. Once registered we automatically give you access to your PAYE notices and reminders online including your employees' tax codes and Student Loan notices. Getting codes and notices online is convenient and quick and can help your employees be on the right code faster. It's important to check regularly to ensure that you receive and act on any notices we send you. To help you with this we can send an email alert each time new codes and notices are available to view, as long as you have advised us of your current email address. If you are registered as a user of the 'PAYE Online for Employers' service but have not provided an email address we recommend that you do so urgently. To do this select 'provide us with an email address' under 'Notice options' from your PAYE Online service page and ensure that this email address is kept up to date.

To access your tax codes and notices online you can:

- use a commercial software product
- use the Data Provisioning Service (DPS) Portal viewer (by logging on to the 'PAYE for employers' on the HMRC website)
- use the new PAYE Desktop Viewer (PDV).

This is an application that you can download and install from our website at www.hmrc.gov.uk/payee/tools/PDV/

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With PDV there is no need to log onto your online services page and is particularly suitable for employers and agents expecting a large number of forms.

If you already receive your PAYE notices and reminders online remember to let us know if you change your email address.

We send email alerts each time new codes and notices are available to view, as long as you have advised us of your current email address. If you change your e-mail address please remember to let us know your new email address. To do this select 'provide us with an email address' under 'Notice options' from your PAYE Online service page.

More information on filing online and registration can be found at Register for HMRC Online services www.hmrc.gov.uk/online/new.htm

Completion of benefits and expenses forms for 2011-12

Here is a reminder about the methods available for completing and submitting your P11D, P9D and P11D(b) information for the 2011-12 tax year.

Electronic methods for completing and filing your forms

There are two main electronic options for completing and filing your forms P11D, P9D and P11D(b):

- **Commercial payroll software** – many payroll software packages enable you to complete your expenses and benefits forms on your computer and then file them online over the Internet or by Electronic Data Interchange (EDI) to HMRC.

- **The 'Online Return and Forms – PAYE' service** available on the HMRC website – this allows you to complete and then file the forms online over the Internet.

To file online using either commercial software or the 'Online Return and Forms – PAYE' service, you must be registered with the PAYE Online service and any new registrations must be made at least seven days before the 6 July filing date.

To file using EDI, you must be registered with HMRC to use this data exchange channel. Any new applications should be made in good time before the 6 July filing date. Please note that the EDI channel does not support the submission of P9D information.

Electronic methods for completing your forms without electronic filing

HMRC's Basic PAYE Tools (BPT) – Using the 'Fill in forms' on screen facility within the Basic PAYE Tools package allows you to complete the forms on your computer, but not to file online – you'll need to print the completed forms and send them to HMRC. More information on BPT can be found on our website at www.businesslink.gov.uk/basicpayetools

Electronic Media (floppy disk) – Floppy disks must be a specific format. They must be three and a half inches in size, double density (DD) or High Density (HD), 135tpi, maximum 80 tracks, formatted for IBM-PC DOS or compatible and 720Kb or 1.44Mb. Floppy disk cannot be used to submit P9D information and the information cannot be in spreadsheet or word-processed data format.

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Compact Disk (CD)

Please note that some employers are submitting P11D information on CD even though this is not a HMRC approved method (other than for those employers involved in a recent trial involving submission of payrolled benefits).

If you have previously submitted your benefits and expenses information on CD but do not have the permission to do so, please use one of the approved methods.

Non-electronic methods for completing and filing your forms

You can also manually complete your expenses and benefits forms and submit them in paper form.

If you have permission from HMRC to submit your **P11D information in list format** rather than on standard forms, then you must:

- Present your list in an easy-to-read format using a font size no smaller than 11-point Arial when printed
- Organise your list by employee not by benefit type
- Include your full employer reference
- Include each employee's name, National Insurance number, date of birth and gender
- Include all the expenses and benefits provided to each employee on one list – HMRC cannot accept separate lists for each benefit
- Show the code letters assigned to each benefit on form P11D – these are the letters in the dark blue boxes at the left of each section of the form P11D

- Identify items liable to Class 1A NICs separately – but you must still submit a form P11D(b)
- It is also preferred if payrolled benefits can be submitted on a separate list from non-payrolled benefits and the list marked 'payrolled benefits' at the top.

Rejections

Please note that any lists of expenses and benefits that do not meet the format requirements will be rejected. This is to avoid any misinterpretation of the data that you are providing, which could lead to incorrect amounts of tax being paid by your employees.

Further information

If you need any further information on the completion and filing of expenses and benefits information you can:

- Go to www.businesslink.gov.uk/expensesandbenefits
- Refer to the HMRC '480 Expenses and Benefits' booklet or phone the Employer Helpline on **08457 143 143**. For opening hours go to www.hmrc.gov.uk/contactus

Construction Industry Scheme

Mainstream and Deemed Contractors

Is your business carrying out civil engineering works or construction work on a building or structure and paying subcontractors to carry out the work for you? If so, you are a contractor and you may need to register for and operate the Construction Industry Scheme (CIS).

Under the scheme there are two groups of contractors;

- **Mainstream Contractors** – mainly made up of contractors from building or construction businesses and property developers. In addition however, this group also includes the following types of businesses;
 - Utilities (gas, electricity, water etc.)
 - Telecommunications (undertaking works forming part of the land)
 - Transport network and infrastructure (construction of roads, motorways, railways, docks, harbours, and airports).

If your business is a mainstream contractor you must register for and operate this scheme.

- **Deemed Contractors** – all other types of businesses which undertake construction work are considered a deemed contractor if their construction expenditure exceeds the threshold of £1 million per annum.

Deemed contractors must also register for and operate the scheme.

If you are a deemed contractor, you may not have to operate the scheme on all payments to your subcontractors. For example, you do not need to operate the scheme on payments for constructing, altering, repairs, extension or demolition of property used in your own business.

This doesn't apply to payments for work on a property which is or will be for sale, let or to be held as an investment.

Furthermore, you do not need to operate the scheme where the total value of a specific contract is £1000 or less.

You can find further information about mainstream and deemed contractors at www.hmrc.gov.uk/cis/mainstream-deemed.pdf

To register as a contractor within the construction industry scheme you should call the New Employer Helpline on **0845 60 70 143**

If you are not sure if the construction work you are carrying out falls within the scheme you can find out more by looking at our guidance at www.hmrc.gov.uk/cis or by contacting the CIS Helpline on **0845 366 7899**

Basic PAYE Tools

Basic PAYE Tools (BPT) replaced the Employer CD-ROM in February 2011. The latest version of the BPT is now available to download from www.hmrc.gov.uk/payee/tools/basic-payee-tools.htm

You can use this free software package and the interactive forms to help you run your payroll and work out the Tax and National Insurance for your employees in each pay period.

The main features are:

- An employer database to record your employees' details
- A P11 calculator that works out and records your employees' Tax, National Insurance and Student Loan deductions
- The ability to send starter and leaver forms online
- A P32 Employer Payment Record – linked to the P11 calculator, that works out what you need to pay to HM Revenue & Customs (HMRC)
- A range of other calculators including Statutory Sick Pay, Statutory Maternity Pay, Statutory Paternity Pay (both Ordinary and Additional) and Statutory Adoption Pay and an SSP2 that will store your SSP records
- A range of interactive forms such as the P11D Expenses payments and benefits working sheets
- A Learning Zone – to help you use the Tools and calculators.

If you have up to and including 9 employees at the 5 April you'll be able to use the BPT to file your Employer Annual Return (P35 and P14s) online.

We value your feedback and have taken on board some of your suggestions to improve BPT which we hope will help you.

We've introduced:

- An interactive check list to help you gather all the information required to complete your Employer Annual Return forms P35 and P14s
- A direct link from the Employee Details tab to change your employees tax codes
- We've resolved the P60 Certificate of Pay and Tax printing issues with Adobe.

If you've been using the BPT during 2011-12 and wish to continue using them during 2012-2013, you'll have to download the February 2012 version. You should also make sure that you successfully transfer your 2011-12 employee data across to the latest version. To transfer your data, launch the February 2012 version of Basic PAYE Tools, select the Employer Database from the home page and follow the 'Data Transfer Utility' on-screen instructions.

New and existing users should download the latest version (February 2012) from www.hmrc.gov.uk/payee/tools/basic-payee-tools.htm

The computer requirements and software you need to use the Tools

The recommended minimum requirements you need to run the BPT are:

- 512MB RAM
- 1GHz processor
- 300MB available disk space.

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Employer forms and guidance

To successfully download the BPT your computer needs to be:

- a PC using either Microsoft Windows 7, Vista Premium, XP Professional
- an Apple Mac running Mac OS X 10.5 or OS X 10.6
- a PC using Linux.

You will also need;

- A web browser (for example Internet Explorer 6 or later, Mozilla FireFox 3.6, Google Chrome 5.0, Safari 5.00, Opera)
- Adobe Acrobat Reader
- Adobe Flash Player 9 or higher.

If you don't have these Adobe products installed already on your computer you can download them free from www.adobe.com/products

When you download the BPT we also recommend that you keep the checkbox ticked so that you receive your automatic updates and software enhancements. This means you will not miss any important PAYE legislative changes that may affect your employees.

We also place guidance and information that you need to run your payroll on our website. Make sure you sign up for our email alerts and visit the website regularly to keep up to date with any changes. Go to www.businesslink.gov.uk/payee

Last September's edition of the Bulletin we told you about our plans to further reduce the amount and range of paper products issued by the Employer Orderline in 2012.

Following further consultation and feedback most products are now only accessible online. Many products are no longer available to order via the online order form and some have become obsolete.

We know that some employers placed duplicated online orders last year to avoid the restricted amounts available per order. However the Employer Orderline now only have limited paper stocks. We therefore request that those employers who do have access to online versions consider carefully if they really need to order paper copies.

Full details of downloadable forms tables and helpbooks for setting up and running a payroll system can be found at www.hmrc.gov.uk/payee/forms-publications.htm

We expect most employers and agents to use electronic means to self serve from our website. However those who have difficulty accessing the Internet can request a disc, containing the Basic PAYE Tools and pdf copies of most 2012 items, from the Employer Orderline on **08457 646 646**

Making your PAYE payment

There are still a significant number of electronic payments not automatically allocated to the correct place/account/period each month because they aren't submitted with sufficient payment information. Every incorrectly allocated payment causes significant additional work on both sides.

A great deal has been written about payments in earlier Employer Bulletins and the information is still current so it may be worth looking back at the payment articles in issues 38 and 39 in addition to the information in this article.

Making a payment for 2011-12 after 5 May 2012

It is particularly important to take extra care when making a payment for a tax year that has already ended. Without suitable payment instructions, these payments can often be allocated to the current tax year instead. You then only become aware of this when you receive either a phone call or letter asking you for a payment you have already made.

If you are making a late 2011-12 payment electronically please remember to add 4 numbers, representing the tax year ending and month, to the end of your Accounts Office reference. For tax year 2011-12 this is 1212 which together with your 13 character Accounts Office reference makes the reference you need to pay with 17 characters overall.

If your next payment for 2012-13 is being paid

- on time, you will need to delete 1212 and pay with your 13 character reference instead.
- late, you will need to delete 1212 and replace with the year ending and month you are paying which again makes your Accounts Office reference 17 characters long. So for example 2012-13 month 01 will be 1301.

If you are paying with a payslip, remember to use the correct one for the period.

When to use a 13 or 17 character reference to pay electronically

Use your **13 character** Accounts Office reference to pay:

- a **single** payment that will be **received by HMRC on time, or marginally earlier or later, than 22nd of the month/quarter it relates to**. So for month 2 due 22nd June for example, providing this payment was received between 6th June and 5th July you would only need your 13 character reference.

Use your 17 character reference, which is made up of your 13 character Accounts Office reference plus 4 numbers representing the year ending and month/quarter being paid, to pay:

- a single payment that will be **received by HMRC significantly earlier or later than 22nd of the month/quarter it relates to**. So for month 2 due 22nd June for example, payments received before 6th June or later than 5th July
- additional payment(s) for the same month/quarter, irrespective of whether the additional payment(s) is/are early, on time or late.

[article continues >](#)

- **Add the right 4 numbers for each payment.** For Tax year 2012-13: month 1 = 1301, month 2 = 1302, month 3 (or quarter 1) = 1303, month 4 = 1304, month 5 = 1305, month 6 (or quarter 2) = 1306, month 7 = 1307, month 8 = 1308, month 9 (or quarter 3) = 1309, month 10 = 1310, month 11 = 1311, month 12 (or quarter 4) = 1312.

Remember:

- **the 4 numbers are specific to a particular tax year and month and will need to be removed or changed for subsequent payments,**
- **it is important that you show the reference number with no gaps between the characters, otherwise it could lead to delays in updating your records.**

Please see www.hmrc.gov.uk/payinghmrc/payee.htm for more information.

How to add the extra 4 numbers to your payment reference

Payment method	How to notify what period the payment should be allocated	Other details
Paying by Direct Debit	Enter the correct Tax year and month in the 'Year end and month' box.	
Paying by debit or credit card over the internet: BillPay	Select the correct year from the 'Tax year to pay' box. Select the correct month in the 'Month (period ended) to pay' box.	
Paying by internet, telephone banking or Bacs Direct Credit	Depends on your bank's own system. Some reference fields only allow room for 13 characters. You may need to consider using a different payment method or pay a single payment for the period on time, that way you only need your 13 character reference.	Ask your bank for advice on how to make a payment to HMRC with a longer reference. e.g. do not use the pre-filled details but set up a new instruction.
Paying by CHAPS transfer	Add the appropriate 4 digits to the end of your Accounts Office reference number to show the year and month that the payment relates to, making a 17 character payment reference.	

[article continues >](#)

Don't pay your PAYE and NICs separately

Some employers split their payment, and pay their PAYE and NICs in two separate amounts each month or quarter. This can lead to the second payment being allocated incorrectly so our recommendation is to combine the two and make a single payment instead. If this can't be done, you'll need to add the extra 4 numbers representing the tax year ending and month and number to both payments.

Use the correct HMRC bank account details

When paying your PAYE electronically without a payslip it is very important that you use the correct HMRC bank account details as shown below.

Accounts Office	Sort code	Account number	Account name
Cumbernauld	083210	12001039	HMRC Cumbernauld
Shipley	083210	12001020	HMRC Shipley

If you pay with a HMRC payslip make sure you use the correct period payslip.

22 April 2012

Electronic payments for month/quarter/year ended 5 April **must clear the HMRC bank account by 22nd April 2012**. As 22nd April 2012 is a Sunday, the final electronic payment for 2011-12 will need to clear into the HMRC account by Friday 20th unless you are able to arrange a Faster Payment (see note) to clear on or by the 22nd. So it may be wise to check with your bank in good time to see if you are able to use Faster Payments; what single transaction/daily limits affect the amount payable, and when you need to arrange payment for it to clear by the 22nd.

Any payments that do not clear by 22nd, for example because a Faster Payment failed and was sent by a slower method, or because the wrong bank account details were used, will be late. **Paying late may mean you are liable for late payment penalties and interest so you should make sure your payment will clear in good time.**

Note – HMRC can now accept payments using the Faster Payments Service. We will receive payments made using this service on the same or next day. However, you should contact your bank or building society before making each payment and they will confirm whether the service is available for that payment and explain how it works. More information on Faster Payments and how to make a payment can be found at www.hmrc.gov.uk/payinghmrc

Pension Savings: Changes to tax relief

Paying PAYE Late Payment Penalties

Do not make the mistake of paying your PAYE Late Payment Penalty either by adding this to your normal monthly/quarterly PAYE payment, pay using your Accounts Office reference or using a payslip from your payment booklet. If you do, it will appear as if you've not paid the penalty and you will be asked to pay it again.

Your penalty payment should be paid separately, either electronically or by using the penalty payslip that we send you.

If you pay electronically you must use the 14-character Late Payment Penalty reference number. This starts with the letter 'X' and is on the payslip we send you. For example XA012345678912 (this reference is only an example and should not be used to make a payment.) It is important that you show the reference number with no gaps between the characters, otherwise it could lead to delays in updating your record.

All large employers are required to pay electronically

In previous years HMRC would send employers a notice notifying them what their employer size, based on the number of employees, had been determined at for the following tax year. A change to Regulations means these notices are no longer issued and because of this the onus is on employers to recognise if they are a large employer.

This is done by checking the number of employees on 31 October. Any employer with 250 or more employees on this date is a large employer for the following tax year and is required to pay their monthly PAYE/NIC deductions for that year in full and on time by an approved electronic method.

From 6 April 2011 onwards there have been changes to the amount of tax relief on pension contributions that an individual can benefit from each year.

For the 2011-12 tax year, the annual allowance, that limits the total amount of tax relieved pension savings an individual can benefit from in a year, has been reduced to £50,000. This change may have an impact on some employers as well as their employees.

If you operate a defined benefits (DB) pension scheme for the benefit of your employees these changes may impact on your payroll operations.

There is now an HMRC requirement on employers who sponsor DB pension schemes to provide information to the pension scheme administrators about their employees' pensionable pay, benefits and service by 6 July after the end of the tax year.

This will allow pension scheme administrators time to calculate the employees' annual pensions savings and report that to the individual if appropriate. The individual will need this information to calculate any tax charge, if their pension savings have exceeded the annual allowance.

For the first year only, employers will be given an extra 12 months to provide this information, to allow them time to change their systems if necessary. This means for the 2011-12 tax year the latest the information can be provided to the scheme administrator is 6 July 2013.

If you or your employees need any further information about these changes go to www.hmrc.gov.uk/pensionschemes/annual-allowance/index.htm

Avoid a late payment penalty – pay your PAYE on time

In previous issues of Employer Bulletin we explained that HMRC will be issuing penalties for late payment of PAYE by employers during 2010-11 as part of our efforts to improve on-time payment compliance. While we have seen more employers paying on time as a result, some employers have already received, or will receive, a late payment penalty notice.

As explained on our website at www.hmrc.gov.uk/pay/problems-inspections/late-payments.htm it is only after the end of the tax year that we are able to charge a final penalty. It is only then that we are able to accurately calculate the penalty because it is based on the amount not paid on time, how many times PAYE was paid late in a tax year, and how late payment was received. The rates and levels of these penalties were designed to encourage more employers to pay on time. They are set in law (Schedule 56 to Finance Act 2009) and cannot be varied. The penalty date is the day after the PAYE due date. To help you to remember when payments are due, you can set up a tax deadlines calendar and sign up for email alerts at www.businesslink.gov.uk/bdotg/action/keydates

Penalties for late payment of PAYE are avoidable. If you think you will be unable to make a payment on time you need to call us before the payment due date so that we can help. Details of the Business Payment Support Service, and the information you'll need to give, are on the HMRC website at www.hmrc.gov.uk/payinghmrc/problems/bpps.htm

It is everyone's responsibility to pay taxes on time. Remember, if you are having difficulty making payments to contact HMRC before payment is due, otherwise you may be liable for a late payment penalty.

VAT online return deadline just around the corner

From April 2012, virtually all VAT businesses with a turnover below £100,000 who were registered for VAT before April 2010, will be required to file their VAT returns online and pay any VAT due electronically (well over half of these businesses are already doing this). This month, we will be writing to all affected businesses to explain what action they need to take.

If you've already signed up and are filing your VAT returns online –

The letter you get from us will advise you about the requirement to file online but will acknowledge that we already know you're transacting with us this way.

If you're not already filing your VAT returns online –

The letter we'll send you will explain that you'll be required to file online and pay electronically, (there are various ways in which you can pay electronically). It will also include a step-by-step guide to signing up and filing online, and let you know where you can get more help and support if you need it. Go to www.hmrc.gov.uk/payingvat

You can also access downloadable beginner's guides to signing up and filing online on our website at www.hmrc.gov.uk/vat/start/register/signup-online.htm in the 'Help and support' section. Or take a look at our online services demonstrator at www.hmrc.gov.uk/demo/organisation/VAT-online/ which shows you what the online services screens look like.

HMRC tackles rogue employers

From 5 April HMRC will be able to ask employers to pay a security where there is serious risk they won't pay over the PAYE/NIC they have deducted. The new power will be used to combat the poor behaviour of the handful of employers who are determined not to meet their obligations.

We will particularly use this power to target those employers who have a record of using bankruptcy and phoenixism as a way of stepping away from their creditors, leaving debts unpaid with HMRC and legitimate suppliers.

We will not use these powers where a business is having genuine financial difficulties. If you are having trouble paying you should read our guide 'Problems paying HMRC' at www.hmrc.gov.uk/payinghmrc/problems/cantpay.htm which tells you the actions you need to take and provides contact details for the HMRC Business Payment Support Service, who may be able to help you. This change will also not apply to people who only employ personal employees or carers.

However, it isn't fair that those employers who choose not to pay PAYE and NICs to HMRC should gain a significant financial and business advantage over those who do, and this power will help us tackle that. The change supports the Government's priority of a fairer tax system.

This approach is not new, we can already require a security for VAT and most of the other indirect taxes and, as with the comparable VAT securities, there will be

a criminal sanction for not providing a security when one is required, with a fine of up to £5000.

Where we think a security is necessary we will calculate the amount of the security based on the individual case. The employer can appeal to a Tribunal if they think a security, or the amount, is unfair. Alternatively they can ask to have their case reviewed first by our internal review team before any Tribunal hearing.

The most common form of security is a cash deposit held by HMRC or paid into a joint HMRC/taxpayer interest bearing bank account. A security can also be a bond, which is similar to a third party guarantee, that can be provided by a bank, building society or other financial institution approved by us.

Further information about the powers to prevent deliberate non-payment of PAYE can be found at www.hmrc.gov.uk/thelibrary/tax-pay/pay-securities.htm

Diesel hybrid cars

HMRC have amended the guidance in the Employment Income Manual to confirm that a diesel hybrid car should be classed as Type A from 2011-12 onwards.

For further information go to www.hmrc.gov.uk/manuals/eimanual/EIM24855.htm

Phasing out National Insurance number cards continues

We told you in September's Bulletin that we are withdrawing the plastic National Insurance number (NINO) card and replacing it with a letter.

In July 2011 we stopped sending cards to adults (mostly migrant workers) who applied for a new NINO via the Department for Work and Pensions (DWP). Individuals now receive their NINO in a notification letter from Jobcentre Plus.

October 2011 saw the final stage to phase out NINO cards altogether. All customers (adults and young people approaching age 16) will now receive their NINO on a NINO notification letter.

This means there will be growing numbers of people who will have a NINO notification letter instead of a card and you will need to bear this in mind when taking on a new employee.

If a new employee does not know their NINO, ask them to check a previous payslip, P60, or letter from HMRC or DWP. If they still can't find their number:

- advise them to complete the form 'Your National Insurance number' at www.hmrc.gov.uk/forms/ca5403.pdf
- you can also complete the form 'Employee's National Insurance trace' at www.hmrc.gov.uk/forms/ca6855.pdf

Both forms can be filled in on-screen then printed before signing and posting to us.

You will still need to confirm an employee's identity and check that they have a right to work in the UK. Not having a plastic NINO card makes no difference – the card, on its own, is not evidence of identity or a right to work in the UK.

If you need to check whether someone has a right to work in the UK you can find advice at www.businesslink.gov.uk/employmentchecks

Email alerts

Keeping you up to date with changes

Making sure you are kept informed when the latest Employer Bulletin is available and other PAYE products are updated online couldn't be easier.

All you have to do is register to receive our free email alerts at www.hmrc.gov.uk/payeforms-publications/register.htm

Registering is quick and easy, and over 423,000 employers have registered to date.

Please note that registering to file online does not mean you have also registered to receive the email alert. You must do this separately using the link above.

Abolition of contracting-out on a Defined Contribution basis

In September's edition of the Bulletin we advised you about the changes to contracting-out arrangements which will be introduced from April 2012.

From 6 April 2012 contracting-out of the additional State Pension on a defined contribution (DC) basis will be abolished. By defined contribution schemes we mean:

- Contracted-out money purchase (COMP) schemes
- Sections of contracted-out mixed benefit (COMB) schemes contracted-out on a DC basis
- Appropriate Personal Pension (APP) schemes and APP Stakeholder schemes.

Important changes to note

The main changes you need to be aware of are that:

- From the start of the 2012-13 tax year the National Insurance contribution (NICs) category letters F, G, H, K, V and S will be made obsolete.
- The above NIC category letters must not be used or entered onto P11 and P14 forms.
- Unless alternative arrangements are put in place for your employees to join a contracted-out salary related scheme, both you and those of your employees under State Pension age will be required to pay not contracted-out rate NICs (category letters A, B, J, R, T and Q) rather than the reduced contracted-out rate of NICs.

As an employer you should have already:

- Discussed these changes, including how the relevant pension scheme will operate following the changes, with the scheme trustees and/or your advisors.
- Considered any scheme changes to take account of the fact that NICs rebates will no longer be available.
- Ensured that you will apply the correct NIC category letter to each of your employees, when the changes are introduced.

Questions and Answers

Q1 – Which NIC category letter should I use once the DC category letters cease to exist from the 2012-13 tax year onwards?

A1 – As each employee's circumstances will differ, it is not possible for HMRC to tell you which NICs category letter should be used once DC contracting-out ends. Each employee's personal circumstances will need to be considered. There may be circumstances outside of the changes described above that will require you to use a new category letter. For example, an employee may be approaching State Pension age or they may recently have applied and been granted deferment.

We appreciate, however, that in most cases the need to change the employee's NICs category letter will be as a direct result of the abolition of contracting-out on a defined contribution basis. Although we cannot provide an absolute default position, to assist employers with selecting the correct NICs category letter to use from 6 April 2012 we are able to provide the following guide.

[article continues >](#)

Providing there are no changes in the employee's circumstances that could affect the type of National Insurance contributions payable, (e.g. the employee is not moving into a Defined Benefit scheme; not reaching State Pension age etc) then the new category letter to use would be as outlined in the table below.

Current category	New category
F	A
G	B
S	J
H	R
K	T
V	Q

Q2 – If an employee leaves a contracted-out (COMP scheme) employment towards the end of the 2011-12 tax year and receives a further payment in 2012-13 tax year that is paid within 6 weeks of leaving (and is thus still to be treated as contracted-out earnings), what NIC category letter should be used?

A2 – The six week rule will expire for COMP schemes (and Defined Contribution part of COMB schemes) at 6 April 2012. Any 2012-13 earnings paid to a former contracted-out employee within 6 weeks of leaving the employment are to attract not contracted-out NICs. Therefore, you should choose the appropriate not contracted-out NIC category letter. This will be the case even where the earnings arise in the 2011-12 tax year but are not paid until the 2012-13 tax year.

Further Information

You can find further details about the changes at:

- HMRC Countdown Bulletins
<http://www.hmrc.gov.uk/nic/countdown-bulletins.htm>
- Employer's Factsheet
<http://www.dwp.gov.uk/docs/emp-contracting-out-factsheet.pdf>
- Employee's Factsheet
<http://www.direct.gov.uk/contractedoutpensions>

Employees reaching State Pension age

The alignment of State Pension age (SPa) for men and women has begun. This means that the date on which women stop paying National Insurance will vary depending on when they reach SPa. In the past it has always been their 60th birthday but this will gradually change.

SPa for women born between 6 April 1950 and 5 April 1955 will increase gradually to 65 between now and 2020. From 6 April 2020 the SPa will be 65 for both men and women. The table shown below gives you the new SPa for women affected by this change in the coming months.

Employee date of birth	Date employee reaches State Pension age
06/09/1950 – 05/10/1950	06/03/2011
06/10/1950 – 05/11/1950	06/05/2011
06/11/1950 – 05/12/1950	06/07/2011
06/12/1950 – 05/01/1951	06/09/2011
06/01/1951 – 05/02/1951	06/11/2011
06/02/1951 – 05/03/1951	06/01/2012
06/03/1951 – 05/04/1951	06/03/2012
06/04/1951 – 05/05/1951	06/05/2012

Employees over SPa do not have to pay National Insurance contributions (NICs) on their earnings. However, this only applies to employees National Insurance. You must still pay employer's NICs, for these employees.

Before you stop deducting employees NICs, you must have seen proof that your employee has reached SPa.

You can accept a birth certificate or passport as evidence of your employee's date of birth. You will then need to calculate the date on which they reached SPa. You can work this out yourself using their date of birth and the table above or you can use the SPa calculator tool. For more information go to www.businesslink.gov.uk/bdotg/action/detail?itemId=1083269601&ctype=RESOURCES

In some cases HMRC will issue an Age Exception Certificate, form CA4140. If you are given an Age Exception Certificate by your employee you can treat it as proof that they have reached SPa. The Department for Work & Pensions (DWP) includes information on age exception in the pack they issue to customers approaching SPa and, may also issue Age Exception Certificates.

Workplace Pensions Reform

It is now less than a year until the first large employers will have to start automatically enrolling staff into a pension scheme.

The changes to workplace pensions will require all employers to put certain staff into a pension scheme and make contributions. Those employees who aren't eligible to be automatically enrolled will likely be able to opt-in. Equally, some staff will elect to opt-out of saving for retirement in this way. You will need to be prepared to manage both of these situations.

The Pensions Regulator has outlined the seven steps that all UK employers will have to take in order to fulfil their new legal duties. They are;

- 1 Know your staging date – when to act
- 2 Assess your workforce
- 3 Review your pension arrangements
- 4 Communicate the changes to all your workers
- 5 Automatically enrol your 'eligible jobholders'
- 6 Register with The Pensions Regulator and keep records
- 7 Contribute to your workers' pensions.

More information about each of these steps for employers and guidance on how to achieve them are available on our website at: <http://tinyurl.com/tpr-hmrc2>

It's important for employers to understand when automatic enrolment will affect them. The requirements are staged over time, with the largest corporations starting in 2012 but the very smallest employers will not be affected until 2015 at the earliest. The Department for Work & Pensions will publish more detailed information on employer staging dates early in 2012.

Over one million employers of all shapes and sizes will eventually be subject to workplace pension reform, and the regulator is ready to communicate and support them all. In many large employers the preparations are already well underway, and the regulator is writing to many of these companies as their staging date approaches. Detailed guidance on the new requirements and technical guidance for payroll providers are supporting these businesses in their preparations.

Smaller employers may be aware of these changes and support and guidance is already available at <http://tinyurl.com/tpr-hmrc4>. Straightforward interactive online tools cover what an employer needs to do, when, and how much they will need to contribute. This is alongside introductory guides to the reforms and work with the advisory community, representative bodies and other organisations to which small businesses may turn for help.

The Pensions Regulator's role is to ensure that every employer complies with their new duties. They also have a statutory objective to protect members' benefits. Confidence in pensions is a critical component of the success of automatic enrolment, and their work with the pensions industry is intended to help them develop pension products which will be suitable for employers new to this field.

Employer diary

Ensure you
are registered
for online filing

Feb - April 2012

Feb 2012

- 2 Forms P46(Car) for the quarter ended 5 January to reach us by this date.

Mid Feb to Mid March: **Expect** to receive your notification to file your Employer Annual Return (P35 and P14s) for 2011-12.

- 19 Cheque payments for month ended 5 February should reach your Accounts Office by this date.
- 22 Electronic payments for month ended 5 February must clear the HMRC bank account by this date. **Expect** your updated software and instructions from your provider if you use a payroll package.

Mar 2012

- 19 Cheque payments for month ended 5 March should reach your Accounts Office by this date.
- 22 Electronic payments for month ended 5 March must clear the HMRC bank account by this date.
- 30 **Expect** any last minute PAYE tax code changes on forms P9. Form P9X tells you how to update your employees tax codes for 2012-13

We advise you to:

- Start preparing your Employer Annual Return (P35 and P14s)
- Prepare P11 deductions working sheets for each employee for 2012-13.

You must keep records for 2011-12.

Keep copies of pay records, P38(S) and Forms P11 until 5 April 2015.

April 2012

- 5 You must send your Employer Annual Return (form P35 and P14s) for 2011-12 online. Penalties may be charged if you send them on paper.
- 6 Please ensure you use the new Taxable Pay Tables B to D from today. Check you have made all necessary changes to your employees' tax codes for 2012-13 as explained on P9X.

Computerised payroll users - make sure you have updated your payroll parameters and have the correct version of the software for 2012-13.

Mid to End. If you recently registered to use PAYE Online for Employers, look out for your Activation PIN (and ensure you have made a note of your User ID) - you must activate the service within 28 days.

- 19 Cheque payments for month/quarter ended 5 April to reach our Accounts Office.
Last date for any outstanding cheque payments of PAYE and Class 1 NICs for 2011-12 to reach our Accounts Office. We will charge interest on any payments received after this date.
- 22 Electronic payments for month/quarter ended 5 April must clear the HMRC bank account by this date.
Last date for any outstanding PAYE and Class 1 NICs payments for 2011-12 to reach our bank account. We will charge interest on any payments received after this date.

Helpline & Orderline numbers

'Helpline - telephone advice and Orderline - for employers exempt from online filing obligations to order forms and guidance.

Calls may be monitored for quality control and training purposes

To access a wide range of employer information at a time to suit you, visit the Employer pages on our website at

www.businesslink.gov.uk/paye

General payroll matters - for example PAYE and NICs

Been an employer 3 years or less? **08456 070 143** Mon - Fri 8am - 8pm, Sat 8am - 4pm

Been an employer more than 3 years? **08457 143 143** Mon - Fri 8am - 8pm, Sat 8am - 4pm

Textphone **08456 021 380** for employers who are deaf or hard of hearing (only people with specialised equipment such as Minicom are able to use this number)

Order forms and guidance

Website www.hmrc.gov.uk/employers/emp-form.htm

Orderline **08457 646 646** Mon - Fri 8am - 8pm, Sat 10am - 1pm

Fax **08702 406 406** (Please use your Fax Order Form)

Construction Industry Scheme (CIS)

CIS Helpline **08453 667 899** Mon - Fri 8am - 8pm, Sat 8am - 4pm

Minicom **08453 667 894**

NICs: special topics

Contracted-out Pensions Helpline and Orderline **08459 150 150** Mon - Fri 8am - 5pm

Non-residents Helpline and Orderline **08459 154 811** Mon - Fri 8am - 5pm

NMW Information Orderline

Helpline **0800 917 2368** Mon - Fri 8am - 8pm, Sat 9am - 1pm

Orderline **08458 450 360** 7 days a week 24 hours

Other helplines

HMRC Online Services

Helpdesk*

*including technical support for the Basic PAYE Tools

Helpline **08456 055 999** Mon - Fri 8am - 8pm, Sat 8am - 4pm

email helpdesk@ir-efile.gov.uk

PAYE/SA payment enquiries **08453 667 816** Mon - Fri 8am - 8pm, Sat 8am - 4pm