

## Help

We can help with further guidance on any of the topics mentioned in this leaflet

**By telephone** (*Calls may be recorded for quality and training purposes.*)

- New employers (*less than 3 years*) **0845 60 70 143** open Mon – Fri, 8am-8pm and Sat – Sun, 8am-5pm.
- More experienced employers **0845 7 143 143** open Mon – Fri, 8am-8pm and Sat – Sun, 8am-5pm.
- Deaf or hard of hearing employers *Textphone* **0845 602 1380**

### In person

We have specially trained Business Support Teams covering all parts of the country to help you understand what records to keep, how to work out Statutory Sick Pay and Statutory Maternity Pay, and when to send us information.

For more details and to book a one-to-one visit, call the New Employer's Helpline on **0845 60 70 143**.

### By Internet

Log on to the employer's website at [www.inlandrevenue.gov.uk](http://www.inlandrevenue.gov.uk) and click on 'Employers'.

### Employer's Orderline

We have a range of other booklets that give further guidance. You can get copies of these and most forms from the Employer's Orderline **0845 7 646 646**

## Finishing the tax year ending 5 April 2002

### By 19 April 2002

All payments for the year must be with your Accounts Office. So please send your final quarter's tax, National Insurance contributions (NICs) and Student Loan Deductions as soon as you have made your last payment of wages.

**Late payments** – we will charge interest on payments that arrive after 19 April.

### By 19 May 2002

Your *Employer's Annual Return*, form *P37*, must be with your Inland Revenue office. Your Accounts Office (the office shown on your *Payslip Booklet*, *P30BC*) will send you the form *P37* towards the end of the tax year.

Make your return as soon as possible after you have made the last payment of wages for the tax year. Please make sure that you

- have fully completed all the *Simplified Deduction Cards*, forms *P12*, you hold
- sign the Declaration and Certificate on the front of the *Employer's Annual Return*, form *P37*
- send all the forms *P12*, with the *P37*, to your Inland Revenue office.

### Certificate of pay, tax and NICs, form P60

Your Inland Revenue office will send your employees, who are employed at 5 April 2002, a form *P60* based on the 2001-2002 form *P12*, that you returned.

The form *P60* provides your employee with a record of their pay and deductions for the year.

If your employee disputes the figures on the form *P60*, tell them to contact their Inland Revenue office.

## Starting the tax year beginning 6 April 2002

### In March 2002

Before the end of the current tax year your Inland Revenue office will send you a form *P12*, for each employee for the new tax year starting from 6 April 2002. Each card will show the weekly or monthly amount of tax-free pay for the employee. The enclosed form *P16* tells you how to fill in form *P12*.

**Employee no longer with you** – write 'Left' on the form *P12*, and send it back to your Inland Revenue office.

**Employee's card missing** – Fill in an *Employer's report when taking on a new employee*, form *P16A* and send it to your Inland Revenue office. You will then be sent a form *P12*, to use from April 2002. A form *P16A* is enclosed and further copies are available from the Employer's Orderline.

Your Accounts Office will send you a *Payslip Booklet*, *P30BC*. Use the payslips when sending payments to your Accounts Office. But if you don't receive the booklet in time to make your first payments, contact your Accounts Office immediately. The phone numbers are

Accounts Office Cumbernauld **01236 736121**

Accounts Office Shipley **01274 530750**

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## Employee off sick (Statutory Sick Pay)

You may have to pay Statutory Sick Pay (SSP) if your employee is sick.

You can find a basic guide and tables to help you work out SSP in the new Employer's Help Book *What to do if your employee is sick, E14(SD)*, included in this Pack.

A more detailed guide, *Statutory Sick Pay for Employers, CA30*, is available from the Employer's Orderline.

The Inland Revenue has produced a form called *Employee's statement of sickness, SC2*, which employees can use to certify themselves sick for the first seven days of sickness for SSP. You can get forms SC2 from the Employer's Orderline.

## Employee's statement of sickness, form SC2

**HM Revenue** Statutory Sick Pay

**Employee's statement of sickness**

**1 About this form**  
Statutory Sick Pay (SSP) is money paid by employers to employees who are away from work because they are sick.

**2 What to do now**  
Please:  
• fill in part 6 of this form, Your statement, when you have been sick for 4 days or more in a row  
• tear off Your statement, and give it to your employer, it will help them decide if you can get SSP  
• keep this page for your own information.

**3 What happens next**  
If you can get SSP, your employer will pay you in the same way they usually pay you your wages.  
If you cannot get SSP, your employer will give you form SSP1 to tell you why. You can use form SSP1 to claim Incapacity Benefit.  
If you disagree with your employer you can ask the Inland Revenue for a decision about your entitlement.

**4 If you have changed jobs**  
If you have:  
• changed jobs within the last 8 weeks, and  
• received at least one week's SSP from your old employer in the 8 weeks (22 weeks if you are a Worker or Work Beneficiary before this current spell of sickness (odd days of SSP may count)), the SSP from your old employer can be counted towards your 28 weeks maximum SSP payment. This means you may be able to transfer to a higher rate of Incapacity Benefit earlier.

SC2 August 2001 1 Please turn over

## Employee becomes pregnant (Statutory Maternity Pay)

If your employee is pregnant, you may have to pay Statutory Maternity Pay (SMP).

The Employer's Help Book *What to do if your employee is pregnant, E15(SD)*, gives a basic guide and tables to help you work out if you have to pay SMP and, if you do, how much you will have to pay.

The *Statutory Maternity Pay Manual for Employers, CA29*, gives more detailed guidance.

## Help and guidance about SSP and SMP

For help and advice about SSP or SMP call the Employer's Helpline. All the guidance, tables, worksheets and forms for SSP and SMP are available from the Employer's Orderline or the Inland Revenue website at [www.inlandrevenue.gov.uk/employers/index.htm](http://www.inlandrevenue.gov.uk/employers/index.htm)

## Tax credits – Working Families' Tax Credit (WFTC) and Disabled Person's Tax Credit (DPTC)

Tax credits are payments made with wages to top up the earnings of working families with children, or give support to working people who have a disability.

As you use a Simplified PAYE Deduction Scheme, **you do not have to pay tax credits** to your employees. If the Tax Credit Office asks you to make payments return their *Start Notification* (form TC01) to that office immediately. The TCO will make the payments direct to your employee.

If your employees have questions about tax credits they should call

- Working Families' Tax Credit Helpline **0845 609 5000** or
- Disabled Person's Tax Credit Helpline **0845 605 5858**
- In Northern Ireland the Tax Credit Helpline number is **0845 609 7000** (for both Working Families' Tax Credit and Disabled Person's Tax Credit)

## Employee repaying a Student Loan

You should only make Student Loan Deductions if you receive a *Start Notification*, form SL1, from your Inland Revenue office.

Use the *Student Loan Deduction Tables, SL3*, to calculate the amount to be deducted.

You can get a copy of the *Student Loan Deduction Tables, SL3*, from the Employer's Orderline.

See the leaflet, *P16*, enclosed for help in filling out the form *P12*.

## Stakeholder pensions

Stakeholder pension schemes are a new way that your employees can save for their retirement. Along with other employers, if you employ five or more employees you need to consider whether you need to make a stakeholder pension available. Details of the scheme together with exemptions are listed in the booklet *Stakeholder Pensions – a guide for employers*.

You can get a copy from the Employer's Orderline.

If you need further help contact the Employer's Helpline.

## How to order forms and guidance

### Available from the Employer's Orderline when you need them

Call **0845 7 646 646**

- 8am to 8pm, Monday to Friday
- 10am to 1pm, on Saturday

When phoning the Employer's Orderline to order forms and guidance, you will be asked for your employer's PAYE reference number. This reference is on the front of the *Simplified Deduction Card*, form P12.

### Special requirements

#### Employers who are deaf or hard of hearing

Use the Typetalk service on **0800 95 95 98**. Tell the Typetalk operator the Employer's Orderline phone number. The operator will make contact and relay your order. At the end of the call they will give you your order number.

#### If you want forms and guidance in Braille, large print, or audio

Phone **0845 7 646 646**, 8am to 8pm Monday to Friday, or 10am to 1pm Saturday. Ask for the Customer Service Team.

#### Yr Iaith Gymraeg/Welsh language

Ffoniwch **0845 7 660 830** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

## Snapshots of forms

### Simplified Deduction Card, form P12

**Simplified Deduction Card P12**  
Tax year to 5 April 2003  
See Form P16 for help in filling out this Card

**Employer's details in CAPITALS**

Employer's full name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Postcode: \_\_\_\_\_

**PAYE details**

Employer's PAYE reference: \_\_\_\_\_  
PAYE Code number: \_\_\_\_\_

**National Insurance contributions**

Pay Date	1a £	1b £	1c £	1d £ p	1e £ p	1f £ p
TOTALS						

**Income Tax**

Pay Date	2 £ p	3 £ p	4 £	5 £ p	6 £ p	7 £	8 £ p
TOTALS							

### Employer's Annual Return, form P37

**P37 - Employer's Annual Return for**

**How to make your return**

- As soon as possible after you have made the last payment of wages for the tax year, check that all the Deduction Cards you hold are fully completed.
- Sign the Declaration and Certificate on this form.
- Send us all the Deduction Cards, with this form, in the enclosed envelope.

**Declaration and Certificate**

I declare and certify that for the above tax year all details entered on the Deduction Cards are fully and truly stated to the best of my knowledge and belief

• all Deduction Cards issued to me which have not already been returned to the Inland Revenue office are now enclosed

• the number of Deduction Cards enclosed is \_\_\_\_\_

Employer's signature: \_\_\_\_\_  
Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

**Making further payments**

- If you still have any tax or National Insurance contributions to pay, please do so without delay.
- **DO NOT SEND PAYMENTS WITH THIS FORM** - Send the payments to the Inland Revenue Accounts Office. See your payslip booklet for instructions.
- Interest is chargeable on amounts not received by 19 April.

### Payslip Booklet, P30BC

**Payslip Booklet**

• Income Tax - Pay As You Earn  
• Deductions from Subcontractors  
• Student Loan Deductions  
• National Insurance contributions

You can use the enclosed payslips to pay income tax (including any subcontractor deductions), student loans and National Insurance contributions for the above year. Each payslip shows the period covered and the date the payment is due.

Interest will be charged on amounts not received by 19 April following the end of the tax year to which they relate. Before making a payment please read the notes on pages 3 and 7.