

Welcome

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Helpline numbers

# Employer Bulletin

Your route to the latest in payroll news and views

September 2013 Issue 45



HM Revenue  
& Customs



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# Welcome

## Welcome to another edition of the Employer Bulletin

When we published April's edition of the Bulletin, the move to reporting PAYE in real time – often known as RTI – had only just been introduced. Since then, things have continued to go well and we have reached some significant milestones:

- over 1.6 million schemes are now successfully reporting PAYE in real time
- we have received over 10 million submissions from employers, and have used these to update our records
- around 200,000 employers are using HMRC's Basic PAYE Tools to make their real-time submissions.

HMRC would like to thank all employers, pension providers, agents and software developers who have helped to make the move to real time reporting go so smoothly. With a change of this size, there have inevitably been a few teething troubles but, working together with employers, their representatives and their software providers, these have quickly been put right. Most employers are now reporting in real time but, if you are one of the minority who should have started but haven't, you must start as soon as possible. Help with getting started can be found at [www.hmrc.gov.uk/actnow/](http://www.hmrc.gov.uk/actnow/)

To further support employers in the move to real time reporting we are introducing a series of new electronic notifications to help you manage your PAYE affairs. These will be rolled-out in October and there is more about this – and all the latest news on reporting in real time – on pages 4-6.

October is a significant month. It sees The Department for Work and Pensions (DWP) start the national rollout of Universal Credit following the test areas of Greater Manchester and Cheshire. There is more information about this new benefit, how it links to reporting PAYE in real time, and how it affects employers in the article on page 8.

And finally, we are about to start a review into the ways we currently communicate with employers and to consider how we can improve this in the future. Our aim is to be able to deliver clear, consistent and timely messages which allow employers to meet their payroll obligations to HMRC.

We want our messages to reach as many employers as possible so, if you have any comments or suggestions as to how we can do this, please drop me a line at [Alison.bainbridge@hmrc.gsi.gov.uk](mailto:Alison.bainbridge@hmrc.gsi.gov.uk). Your feedback would be most welcome and I will keep you updated about our progress.



Alison Bainbridge  
Editor

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**Need to know**

Essential reading, articles and information

# Reporting PAYE information in real time

As mentioned in the editor's words of welcome on page 2, most employers are now routinely reporting PAYE in real time and, since April, we have received over 10 million submissions from employers.

We are not complacent, however, and recognise that 2013-2014 is a year of transition. We understand it may take some time before all employers get into the routine of real time reporting, and we want to help employers meet their new obligations. We have taken a pragmatic approach and, as part of that, there are no in-year late filing penalties for RTI in this first year.

There are also transitional arrangements for employers with fewer than 50 employees and we announced in June that we would extend these arrangements, which allow a temporary relaxation of the reporting rules.

The relaxation was originally scheduled to end on 5 October this year but, after listening to stakeholders, it will come to an end in April 2014 to link in with the tax year. Employers should plan on reporting payments 'on or before' from then at the latest. However, we are working with interested parties to examine evidence of burdens imposed by 'on or before' reporting, and options for tightly targeted possible rule changes. Ministers set up a small working group of external stakeholders to help HMRC with this work. In the meantime, employers are reminded that the relaxation is not a withdrawal of the requirement to report PAYE in real time. More information about it can be found here –

[www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#4](http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#4)

## Introduction of generic notifications

HMRC wants to help employers get things right and to avoid incurring penalties. To that end, in October we will introduce a series of new notifications aimed at helping employers to manage their PAYE affairs. These will be referred to as 'generic notifications'.

### What are generic notifications?

These are electronic messages to help you manage your PAYE affairs. Initially we will be sending four types of messages to employers, all of which are designed to advise employers that they are at risk of incurring penalties in future.

The four are:

- **A non-filing notice**

This will be sent to an employer when our records show that they appear not to have sent one or more of the Full Payment Submissions (FPSs) that we expected for a particular period. It will explain that the employer is running the risk of incurring penalties – and what to do to avoid them

- **A late filing notice**

In a similar vein, this will be sent to an employer who appears to have submitted FPS late. It will remind employers that FPS should be sent on time – and that penalties may be charged in future if they are not

[article continues >](#)

- **A late payment notice**

This notification will be sent where an employer appears not to have made full payment on time. It will explain that in order to avoid potential penalties in future, employers should bring payments up-to-date and ensure future payments are made on time and in full. It will also explain what to do if no payments were actually due

- **A notice reminding about late payments**

Where an employer does not pay in full and on time again, this will be issued as a follow-up to the above notification. It will reiterate the action required to avoid penalties for failure to pay.

We intend to expand this service and introduce further messages in the future. These could either be for information purposes, or could be used to notify you that specific action needs to be taken. This will be similar to the current RTI messages where we provide you with a correct National Insurance number that you should use from now on.

**How can I view my generic notifications?**

How you view the messages depends on how you make real time submissions to HMRC.

If you make all your real time submissions via Electronic Data Interchange (EDI), then your messages will be presented to you within your EDI software.

If you make your real time submissions by internet, and you use commercial software, you may receive messages within your software. If your commercial software is not compatible, or if you use HMRC's Basic PAYE Tools to submit by

internet, you can view your messages by logging into PAYE Online Services. You then select the generic notifications from within the Notice summary section, in exactly the same way as you might do already for Tax code notices.

If you use a mixture of EDI and internet – for example, you use EDI for your FPS submissions, but use HMRC's Basic PAYE Tools for your Employer Payment Summary or Earlier Year Update submissions – then you can view your messages by logging into PAYE Online Services as above.

If you have not yet registered to use PAYE Online services – for example if you use an agent to submit your returns but you have not authorised the agent to act on your behalf, either by completion of forms 64-8 or FBI-2, or via Online Agent Authorisation – then you will need to register in order to view your generic notifications. Guidance on how to register can be found at [www.hmrc.gov.uk/payerti/getting-started/register.htm](http://www.hmrc.gov.uk/payerti/getting-started/register.htm)

You can also view generic notifications via HMRC's PAYE Desktop Viewer (PDV) More information about this can be found at [www.hmrc.gov.uk/payerti/tools/pdv/index.htm](http://www.hmrc.gov.uk/payerti/tools/pdv/index.htm)

**How do I know that I have received a notification?**

You can opt to receive emails alerting you to new messages – simply choose the 'Notifications email' option within PAYE Online Services. If you currently receive email alerts for existing notifications such as Tax Codes, then you will also automatically receive email alerts for generic notifications.

[article continues >](#)

## RTI - Filing and paying HMRC

It is vitally important that employers file information and pay HMRC on time. To help with this, we issued an update summarising what employers need to do. To see this update, go to [www.hmrc.gov.uk/news/rti-filing-paying-hmrc.htm](http://www.hmrc.gov.uk/news/rti-filing-paying-hmrc.htm)

## RTI - What's next?

Looking ahead to next April, there is an article on pages 10-11 which outlines a change that affects the information that employers who operate Contracted-out schemes report to HMRC. The article explains that, from 6 April 2014, such employers will have to report both the Employer Contracting-out Number (ECON) and the Scheme Contracted-Out Number (SCON) on Full Payment Submissions sent to HMRC.

For more information, see *Mandating the Scheme Contracted-Out Number with effect from 6 April 2014* on pages 10-11.

Keep up-to-date with any RTI developments at [www.hmrc.gov.uk/payerti/index.htm](http://www.hmrc.gov.uk/payerti/index.htm)

## RTI - Top tips

And finally on RTI for this edition, a couple of tips to help you ensure you report information correctly to HMRC.

### Hours worked

First a reminder that it is important to record the correct number of hours your employees normally work. This helps to ensure that they receive the right amount of benefits and tax credits they are entitled to.

We know that many employers are selecting 'D other' as a matter of routine on their Full Payment Submissions (FPS). You should *only* select 'D other' if your employee does not have a regular pattern of employment or the payment relates to an occupational pension or annuity. Otherwise, you should record the hours worked as follows:

A Up to 15.99 hours

B 16 to 29.99 hours

C 30 hours or more.

If you have selected 'D other' in earlier submissions but should instead have selected one of the other options, you do not need to resubmit an earlier FPS. Instead, please ensure that you report the correct hours on your next FPS.

You can find full guidance on our website –

What payroll information to report at [www.hmrc.gov.uk/payerti/reporting/what-to-report.htm](http://www.hmrc.gov.uk/payerti/reporting/what-to-report.htm)

How to work out usual working hours for your tax credits claim at [www.hmrc.gov.uk/taxcredits/start/claiming/income-hours/work-out-hours.htm](http://www.hmrc.gov.uk/taxcredits/start/claiming/income-hours/work-out-hours.htm)

### Full Payment Submissions and Occupational Pensions

If you start paying an occupational pension – including an annuity – to an employee, you must report on the Full Payment Submission (FPS) the full annual amount of the pension. This goes in the field *Annual Amount of Occupational Pension*.

If you are not paying occupational pensions, please leave this field blank – do not enter 0.00

# Universal Credit

## What is Universal Credit?

Universal Credit will increase the financial benefits of work and provide employers like you with a more flexible workforce.

It is a new benefit that replaces six existing benefits, including Working Tax Credit and Child Tax Credit with a simpler, single monthly payment for people out of work or on a low income. It is delivered by the Department for Work and Pensions (DWP) and ends the 16 hour rule that may previously have led employees to restrict the hours they work to avoid losing benefits. Universal Credit is being rolled out gradually. Areas of Greater Manchester and Cheshire have started to test the approach before the progressive national rollout begins in October 2013.

## How does it work?

Universal Credit forms part of the wider reforms to the welfare system and has been designed to help ensure work pays and that employees can be more responsive to what employers need. The system also handles changes in hours worked more flexibly, with Universal Credit payments adapting quickly to changes in pay. This means your existing part time employees can be more flexible to help meet business peaks and troughs without the overheads associated with recruiting and training new staff.

Universal Credit payments are linked to how much money an employed Universal Credit claimant has earned. This is captured through the new way of reporting PAYE information in real time. Within the test areas in Greater Manchester and Cheshire, this flow of information between HMRC and DWP has been working well.

Under Universal Credit DWP will work with a much wider group of claimants than ever before, including those who are working but earning less than could reasonably be expected. Claimants will be set achievable work goals based on their personal circumstances. These will help them to prepare for work and, once in work, to become financially independent over time.

As Universal Credit rolls out nationally you may recruit someone who is receiving it or some of your employees may start to receive it.

## What do employers need to do?

Your employee's Universal Credit payments are linked to PAYE information reported in real time, so:

- it is very important to make accurate real time submissions when they are due, so that the amount of Universal Credit employees receive can be calculated correctly
- getting the right identity details for new employees at the point of hiring is vital in helping with both PAYE and Universal Credit.

[article continues >](#)

## Penalties for outstanding 2012-13 Employer Annual Returns (P35 and P14s)

### How can employers help?

DWP is working with employers and employer organisations to understand the best way of supporting people to stay and progress in work. Some tests and pilots (see [www.gov.uk/government/consultations/extending-labour-market-interventions-to-in-work-claimants](http://www.gov.uk/government/consultations/extending-labour-market-interventions-to-in-work-claimants)) of new approaches have already started to determine the best way to do this before it is introduced nationally but employers can still contribute ideas by emailing them to: [uc.newapproaches@dwp.gsi.gov.uk](mailto:uc.newapproaches@dwp.gsi.gov.uk)

Universal Credit is likely to be introduced in Northern Ireland from summer 2014, subject to legislature. For information on current employer research in Northern Ireland, email: [welfare.reform@dndni.gov.uk](mailto:welfare.reform@dndni.gov.uk)

For further information or to help make sure your employees understand the changes, the DWP have prepared the Universal Credit toolkit at [www.gov.uk/universal-credit-toolkit-for-partner-organisations](http://www.gov.uk/universal-credit-toolkit-for-partner-organisations)

**P35 Interim Penalty warning letters for outstanding 2012-13 P35 and 14s were issued at the beginning of June where our records indicated that an Employer Annual Return was expected from an employer but had not been received for the tax year. These letters were sent to give an early warning so that returns could be submitted before further penalties accrued.**

Penalty notifications are now being issued where we still have no record of receiving the returns. The penalty will be £100 per 50 employees for each month the return is outstanding from 20 May 2013 to 19 September 2013. An employer with 50 or less employees will receive a £400 penalty.

Penalties are also being issued to employers who were part of the Real Time Information pilot where our records show that the relevant real time submission has not been received. The filing deadline for a final Full Payment Submission (FPS) was 19 April 2013 and the deadline for an Earlier Year Update (EYU) or final Employer Payments Summary (EPS) was 19 May 2013.

For more information about PAYE penalties go to [www.hmrc.gov.uk/payerti/end-of-year/payepenalties.htm](http://www.hmrc.gov.uk/payerti/end-of-year/payepenalties.htm)

# PAYE Online - the new digital service

**PAYE Online - a new online service for taxpayers who use PAYE to pay tax via their employer will be launched HMRC in April 2014. Features of the new system include enabling individuals to update a range of their benefits in kind online so they can keep their tax code up to date.**

Following a report on how the Government should provide public services digitally 'by default' in November 2010, HMRC published its own Digital Strategy in December 2012. This explains how we will deliver our aim of building digital services that are so good everyone who can use them will use them.

There are also details in HMRC's Digital Strategy of each of the four exemplar services that will be delivered, including the PAYE Online service – a new online service for taxpayers who use PAYE to pay tax via their employer. The development of the new service is about giving individuals the tools to control their own tax affairs.

## Can you help us with development?

We are developing our digital services in an agile way, so that we can react to customer feedback straight away, continue developing the service and ensure we deliver products that meet customer expectations.

To do this successfully, we want to test the new PAYE Online service with individuals who will find it beneficial in the future ahead of the release of the new service in April 2014. The first version of the service enables employees to tell HMRC about changes to their company car and car fuel benefits online.

If, as an employer, you have staff with company cars and you are interested in making things easier for your employees and your payroll department, then please let us know if you want to take part in this.

We will ask individuals to review the latest version and tell us honestly what they think. We then use all information to help us design the next stage. Interviews usually take around 30 minutes per person and we would like to talk to at least three people from each employer taking part.

## How can I take part?

To take part in user testing simply send an email to Andy Jones at [andy.s.jones@hmrc.gsi.gov.uk](mailto:andy.s.jones@hmrc.gsi.gov.uk) and put your business location in the subject box. Testing is done regularly, and it can be done at your premises if you prefer. You will be kept up to date and it would be great if you were involved in the planning.

If you would like to know more about this programme before committing your business and staff then ask us to contact you in the email and we will talk it through with you.

# Mandating the Scheme Contracted-Out Number (SCON) with effect from 6 April 2014

## Background

The Department for Work and Pension's (DWP) White Paper 'Single-tier pension – a simple foundation for saving' was published on 14 January 2013. These reforms will restructure the current State Pension into a simple flat rate amount that ends the current two-tier system of basic and additional State Pension for those individuals who reach state pension age on or after 6 April 2016.

If Parliament agrees these reforms, a necessary consequence will be the ending of all contracting-out arrangements for Defined Benefit occupational pension schemes (more commonly known as Contracted-out Salary Related Schemes), although the schemes themselves can still exist.

For more information on the reforms go to [www.gov.uk/dwp/single-tier-pension](http://www.gov.uk/dwp/single-tier-pension)

## The end of Contracting-out and the Mandating of the SCON

With effect from 6 April 2016 all periods of contracted-out employment will effectively end. Currently, when a person leaves, or when a contracted-out pension scheme stops contracting-out, the employer/pension providers are required to submit a termination notice of contracted-out employment to HMRC. This notice includes details of the Scheme Contracted-out Number (SCON) which is vital in allowing HMRC to identify the pension scheme to which the individual belonged.

To negate the need for employers/pension providers to submit a termination notice for those employees who are members of a contracted-out scheme as at 5 April 2016 a decision has been made to mandate the inclusion of the SCON on the employer's Full Payment Submission (FPS) sent via real time submissions. The facility for employers to include the SCON on their FPSs is already available, although the field is optional at the moment.

At present all employers are required to include their Employer Contracting-out Number (ECON) on their FPSs, sent via real time submissions, if any employee has been in a contracted-out scheme at any time during the tax year. Inclusion of the ECON is mandatory and failure to provide this information results in the FPS being rejected by HMRC's validation checks

With effect from 6 April 2014 it will also become mandatory for employers to show the SCON appropriate to the employee on the FPS, in addition to their ECON, when submitting contracted-out contributions (i.e. categories D,E,L,N and O) for any employee who has been in a contracted-out scheme at any time during the tax year. Mandating the SCON from 6 April 2014 will enable HMRC to validate the quality of the SCON data before using it to automatically close down the estimated 6.65 million open contracted-out scheme memberships. This proactive approach will help to reduce any exceptions which will require clerical intervention and resolution by employers/pension schemes at 6 April 2016.

[article continues >](#)

## Automatic Cancellation of an Employer PAYE Scheme

The ECON is in most cases unique to the employer but an employer can have several SCONs if they have a number of different contracted-out pension schemes. It's important to ensure that the correct SCON for that employee is entered on the FPS. Employers can find their ECON and SCON from their contracting-out certificate or from their pension scheme administrator.

HMRC's validation checks will be updated to reflect this change so any FPS received without a valid SCON where National Insurance category letters D, E, L, N or O are present will be rejected.

In a situation where an individual has more than one employment with the same employer payroll the employer can report both employments on the same FPS but must use different Payroll ID's. This will allow the employer to record the appropriate SCON in relation to the separate employments.

Further guidance is available at the following link:

[www.hmrc.gov.uk/payerti/employee-starting/special-situations/multiple-jobs.htm](http://www.hmrc.gov.uk/payerti/employee-starting/special-situations/multiple-jobs.htm)

**From October 2013 where HMRC have been contacted to set up a new PAYE employer scheme, if there has been no activity on the scheme after 120 days it will be automatically reviewed to see if it can be cancelled.**

A scheme will be considered as having no activity on it where

- you have made no submissions using PAYE in Real Time
- you have not made any payments to HMRC
- you are not an annual payer
- there is no evidence that you want to claim CIS Deductions Suffered
- you have not received an advance from HMRC
- you have not had any periods of Construction Industry liability
- there is no evidence that you have had any employees
- there is no evidence that Class 1A NIC is due.

Where none of these conditions apply your employer scheme will be cancelled and a letter issued to your business address to advise you of the action taken. Once the scheme has been cancelled you will not be able to submit any PAYE submissions in Real time. If your scheme should not have been cancelled the letter covers who you should contact in HMRC to request that your scheme is reopened.

# End of Regional Employer National Insurance Contributions (NICs) Holiday Scheme

**Earlier this month HMRC wrote to employers registered for the Regional Employer NICs Holiday Scheme who may have been entitled to claim a credit during the first half of 2013-14.**

The letter reminded employers that the holiday ended on **5 September 2013** and that Employer NICs must not be withheld on earnings that were due to be paid after that date. This letter has been issued to agents where employers have sent us the appropriate instructions to do so.

All employers who have claimed the NICs holiday during the 2013-14 tax year, including those who operate PAYE in real time, will be required to complete a NICs Holiday End of Year Return (Form E92 and E89(s)). These forms will be issued in March 2014.

## Is it too late to apply for the NICs holiday?

Although the scheme has now ended, it is still possible for an employer to retrospectively apply for the NICs Holiday Scheme provided they meet the criteria.

The NICs Holiday Scheme was available to new business that started-up from 22 June 2010 to 5 September 2013. To find out more go to [www.hmrc.gov.uk/payerti/getting-started/nics-holiday/eligibility.htm](http://www.hmrc.gov.uk/payerti/getting-started/nics-holiday/eligibility.htm)

## Introducing the Employment Allowance

In the budget on 20 March 2013, the Chancellor announced that the Government will introduce an allowance of £2000 a year for businesses, charities and Community Amateur Sports Clubs (CASC) to be offset against their employer NICs from April 2014.

The Employment Allowance will be straightforward to claim as part of normal payroll processes through RTI.

Details on how to claim the Employment Allowance will follow in early 2014 – employers do not need to take any action to claim the Allowance now.

**Need  
to know**

# HMRC Helpline contact numbers are changing

We are currently in the process of changing the telephone numbers for our helplines. The table below contains details of the main helpline numbers which have changed so far. You and your employees may find this useful so why not print it off and keep it as a handy reminder?

## HMRC Helplines

Employer Enquiries		
Employer Helpline	0300 200 3200	Mon - Fri 8 am - 8 pm Sat 8 am - 4 pm
New Employers Helpline	0300 200 3211	Mon - Fri 8 am - 8 pm Sat 8 am - 4 pm
Employer Helpline textphone*	0300 200 3212	
Construction Industry Scheme	0300 200 3210	Mon - Fri 8 am - 8 pm Sat 8 am - 4 pm
Construction Industry Scheme textphone*	0300 200 3219	
Payment Enquiry Line	0300 200 3401	Mon - Fri 8 am - 8 pm Sat 8 am - 4 pm Closed Sun and Bank Holidays
Welsh Language Line for Employers	0300 200 1900	Mon - Fri 8 am - 5 pm Closed weekends and Bank Holidays
Time to Pay	0300 200 3835	Mon - Fri 8 am - 8 pm Sat & Sun 8 am - 4 pm

Online Services		
Online Services Helpdesk	0300 200 3600	Mon - Fri 8 am - 8 pm Sat 8am - 4pm
Online Services Helpdesk textphone*	0300 200 3603	
Billpay Helpline (online debit and credit card payments)	0300 200 3601	Mon - Fri 8 am - 8 pm Closed weekends and Bank Holidays

VAT		
VAT Helpline	0300 200 3700	Mon - Fri 8 am - 6 pm Closed weekends and Bank Holidays
VAT Online Services Helpdesk	0300 200 3701	Mon - Fri 8 am - 6 pm Closed weekends and Bank Holidays
VAT textphone*	0300 200 3719	
VAT Customs & Excise Welsh Language line	0300 200 3705	Mon - Fri 8 am - 6 pm Closed weekends and Bank Holidays

Employer Bulletin › HMRC Helpline contact numbers are changing

\*A textphone is for customers who are deaf or hearing or speech impaired. It allows you to type what you want to say rather than speaking into a mouthpiece. It is not possible to speak to an advisor by phoning a textphone number.

### Helplines your employees may find useful

<b>Tax Credits</b>	<b>0345 300 3900</b>	Mon - Fri 8 am - 8 pm Sat 8am - 4pm
<b>Tax Credits textphone*</b>	<b>0345 300 3909</b>	
<b>Taxes Helpline</b>	<b>0300 200 3300</b>	Mon - Fri 8 am - 8 pm Sat 8am - 4pm
<b>National Insurance Enquiries</b>	<b>0300 200 3500</b>	Mon - Fri 8 am - 5 pm Closed weekends and Bank Holidays
<b>National Insurance Registrations</b>	<b>0300 200 3502</b>	Mon - Fri 8 am - 5 pm Closed weekends and Bank Holidays
<b>Deficiency Notices</b>	<b>0300 200 3503</b>	Mon - Fri 8 am - 5 pm Sat 8 am - 4pm Closed Sun and Bank Holidays
<b>Contracted-out pensions</b>	<b>0300 200 3507</b>	Mon - Fri 8.30 am - 5 pm
<b>Child Benefit Helpline</b>	<b>0300 200 3100</b>	Mon - Fri 8 am - 8 pm Sat 8am - 4pm
<b>Child Benefit textphone*</b>	<b>0300 200 3103</b>	

The old numbers will continue to operate for a period of around 18 months.

A further update will be provided in the next edition of the Bulletin.

For a full list of all our helplines and orderlines go to <http://search2.hmrc.gov.uk/kb5/hmrc/contactus/home.page>

## National Minimum Wage rates from 1 October 2013

The rates of national minimum wage applicable to pay reference periods starting on or after 1 October 2013 will be as follows:

- the main adult rate (for workers 21 and over) will increase by 12p to £6.31 an hour (currently £6.19 an hour)
- the rate for 18-20 year olds will increase by 5p to £5.03 an hour (currently £4.98)
- the rate for 16-17 year olds will increase by 4p to £3.72 an hour (currently £3.68)
- the rate for apprentices will increase by 3p to £2.68 an hour (currently £2.65).

From the same date, the accommodation offset will increase from the current £4.82 to £4.91.

# CIS Repayment Claims for Companies

## Top Ten Tips to get it right first time!

Please use the following points as a checklist to ensure that you have covered all aspects before sending in your company's CIS repayment claim to HMRC. These are the top issues that are likely to affect how quickly we can process the claim.

Please send your claims to  
**PAYE Employer Office**  
Room BP4009  
Benton Park View  
Newcastle upon Tyne  
NE98 1ZZ

1. Ensure the company's Agent is authorised specifically for PAYE to act on its behalf for CIS repayments. Form 64-8 is used for this purpose and can be downloaded from the HMRC website at [www.hmrc.gov.uk/forms/64-8.pdf](http://www.hmrc.gov.uk/forms/64-8.pdf)  
Please send it to: HM Revenue & Customs Central Agent Authorisation Team, Longbenton, Newcastle upon Tyne, NE98 1ZZ.  
Further information on authorisation can be found at [www.hmrc.gov.uk/dealingwith/dealing-with.htm](http://www.hmrc.gov.uk/dealingwith/dealing-with.htm)
2. Double-check that the Unique Taxpayer Reference (UTR) and the company subcontractor's name are correct on all documents.
3. Check that all the company's Payment and Deduction Statements that HMRC have requested to process the claim are sent and that they are for the correct period (the tax year runs from 6 April in one year to 5 April the following year).
4. If the company was incorporated during the year, please ensure that its claim for repayment is only for deductions taken from the company's payments and not any for periods before incorporation.

5. Check that the CIS deductions taken from the company's subcontractors are correct and have been reported correctly on the monthly returns.
6. Check that the company has no outstanding returns (CIS300) in its capacity as a contractor within CIS.
7. Ensure that form P35 – or the final Employer Payment Summary (EPS) submissions in real time, showing CIS deductions taken from the company's payments, has already been submitted.
8. Submit any information requested within the timescale specified by HMRC, such as following receipt of a 'CIS made/suffered letter' and that you have included everything that HMRC has requested.
9. Where there are overpayments that do not relate to CIS, please verify how these have arisen by providing supporting documentary evidence to HMRC along with the company's claim for repayment.
10. Where the company has ceased trading, please remember to send in all outstanding returns for the subcontractors.

Further advice and guidance on CIS returns, payments and deductions can be found at [www.hmrc.gov.uk/cis/returns/index.htm](http://www.hmrc.gov.uk/cis/returns/index.htm). The updated leaflet, 'Limited Company Subcontractors claiming back CIS deductions' published in April 2013 can be viewed at [www.hmrc.gov.uk/cis/repayment-claims.pdf](http://www.hmrc.gov.uk/cis/repayment-claims.pdf). The Agent Account Managers channel can also help you to check the status/progress of repayments, information on this facility can be found at [www.hmrc.gov.uk/agents/aam.htm](http://www.hmrc.gov.uk/agents/aam.htm)

# Toolkits to reduce common errors in returns

**Did you know that HM Revenue & Customs (HMRC) have a range of 20 free toolkits to provide guidance on how to avoid making common errors that HMRC see in filed returns?**

Although the toolkits are principally aimed at tax agents and advisers, they may also be of interest to employers. The most relevant toolkits for employers are:

- Expenses and Benefits from Employment Toolkit at [www.hmrc.gov.uk/agents/toolkits/exp-ben-frm-emp.pdf](http://www.hmrc.gov.uk/agents/toolkits/exp-ben-frm-emp.pdf)
- National Insurance Contributions and Statutory Payments Toolkit at [www.hmrc.gov.uk/agents/toolkits/nic-stat-pymts.pdf](http://www.hmrc.gov.uk/agents/toolkits/nic-stat-pymts.pdf)

The errors addressed by the toolkits are real errors that were identified by HMRC compliance staff in real returns filed by customers. We want to ensure that the toolkits alert customers to current issues and genuine areas of potential risk so we regularly review the toolkits to check that the errors they cover are still those HMRC most commonly see in filed returns.

Changes in legislation and decisions made in decided cases and tribunals also require us to regularly review and refresh the toolkits. This is done by a team of technical specialists and departmental accountants who ensure that the toolkits give the most up to date insight into HMRC's views and thinking.

In addition to payroll you may also have responsibility for VAT and therefore be interested in the following toolkits.

- VAT Input Tax at [www.hmrc.gov.uk/agents/toolkits/vat-input-tax.pdf](http://www.hmrc.gov.uk/agents/toolkits/vat-input-tax.pdf)
- VAT Output Tax at [www.hmrc.gov.uk/agents/toolkits/VAT-output-tax.pdf](http://www.hmrc.gov.uk/agents/toolkits/VAT-output-tax.pdf)
- VAT Partial Exemption at [www.hmrc.gov.uk/agents/toolkits/vat-partial-exemption.pdf](http://www.hmrc.gov.uk/agents/toolkits/vat-partial-exemption.pdf)

For more information about all of the toolkits please visit [www.hmrc.gov.uk/agents/prereturn-support-agents.htm](http://www.hmrc.gov.uk/agents/prereturn-support-agents.htm)

# Tax relief for expenses of employment - help your staff to get it right

HMRC is asking employers to help raise awareness amongst their staff about when they are entitled to claim employment expenses.

Each week HMRC receives on average 5,800 claims from employees for tax relief for employment expenses such as travel expenses, fees and professional subscriptions and laundry costs. Of those claims on average 18 per cent are refused because they are either not allowable or because the claim cannot be substantiated with receipts.

We understand from customer feedback, that incorrect information about what may be claimed is circulating amongst employees, which is leading to these large numbers of unsuccessful claims. We are keen to ensure that customers are able to claim expenses that they are entitled to but submitting incorrect claims can often be time consuming and frustrating for claimants so we would like to stop this from happening where we can.

Employees may be able to claim relief for expenditure which they were obliged to incur and relates only to doing their job. Certain expenditure is subject to additional rules so employees should always check first to ensure that their claim is appropriate.

## How can employers help?

If you would like to help raise your employees' awareness about what they can claim you can refer them to the HMRC web pages at:

[www.hmrc.gov.uk/incometax/tax-allow-ees.htm](http://www.hmrc.gov.uk/incometax/tax-allow-ees.htm)

These pages provide helpful and reliable guidance which can be used by your staff to decide whether a claim is appropriate.

# Employer Orderline

From 2014 we expect there to be a further reduction in the range of paper copies of forms, guidance & tables available to order from the Employer Orderline.

This follows the successful introduction of PAYE in real time this year, and the fact that the vast majority of employers now use our website to access the latest information, forms & services online.

We will continue to support those who cannot deal with HMRC online by providing a new range of paper items specifically for employers who have been accepted by HMRC as exempt, or unable to do business with us electronically.

Employer Orderline contact details are shown on the back cover of this publication.

Further details will appear in the February edition of the Employer Bulletin.

# Age Exception Certificates

HMRC will no longer issue age exception certificates (CA4140) to confirm that a person has reached State Pension age (Spa) and is no longer liable to pay Class 1 National Insurance Contributions (NICs), (employers continue to be liable for their portion of the NICs if the person is working as an employee).

Employers will need to obtain sight of an employee's birth certificate or passport as evidence of the person's date of birth, both of which can be photocopied/scanned by the employer and kept on file as proof that employee Class 1 contributions are not payable.

There will be very rare instances where an employee is reluctant to provide you with a birth certificate as it may contain sensitive information that they do not wish to disclose. If this happens you should advise your employee to contact HMRC to obtain a letter confirming they have reached SPa.

The address to write to is

HM Revenue & Customs  
National Insurance Contributions and Employer Office  
Individuals Caseworker  
Benton Park View  
Longbenton  
Newcastle upon Tyne  
NE98 1ZZ.

If you currently hold paper copies of form CA4140 for any employees who are working over state pension age you may scan these forms and destroy the paper copies if you wish.

If either you or your employees want to confirm the date they will reach SPa there is a State Pension Age Calculator available at [www.gov.uk/calculate-state-pension](http://www.gov.uk/calculate-state-pension)

## Have you signed up for free business advice emails from HMRC?

**An improved, more tailored service was launched on 1 July 2013 that provides a series of free tax related help and support emails, giving you and your business clear guidance on specific topics.**

The emails cover areas such as record keeping, when and how to complete tax returns and when tax payments are due. They will point you to suitable guidance on our website or GOV.UK, to Webinars and to help videos on YouTube.

If you are already using our online services, you can log in using your User ID and Password and add the service from the 'Your HMRC Services' page.

Find out more at [www.hmrc.gov.uk/startingup/help-support.htm](http://www.hmrc.gov.uk/startingup/help-support.htm)

# Tax treatment of some transactions related to “employee shareholder” status

## Introduction

A new employment status of “employee shareholder” was introduced from 1 September 2013. The rules about when “employee shareholder” status can apply are not tax rules and you can read more about them at [www.gov.uk/employee-shareholders](http://www.gov.uk/employee-shareholders)

New tax rules were introduced in Finance Act 2013 to deal with some of the transactions that will take place when an individual takes on employee shareholder (“ES”) status.

In broad summary, the income tax treatment is that:

- the value of ES shares awarded, less the amount that the employee is treated as having paid for them, is treated as earnings of the employment;
- for income tax purposes, the employee is treated as having paid £2,000 for the shares;
  - but this only applies once to shares from the same employer or an associated company;

- ES shares are employment-related securities and, subject to the specific income tax treatment described here, the rules of Part 7 of ITEPA will apply to them;
- the benefit of the employer funding relevant advice (not including tax advice) on ES status is not taxable in the hands of the employee;
- Individuals with a material interest in the employing company are not entitled to be treated as having paid £2,000 for the shares
- the employee shareholder may also benefit from exemption from Capital Gains Tax when they sell some or all of their ES shares.

Employers will have the opportunity to apply for HMRC agreement (for tax purposes) to their share valuation. The HMRC valuation assurance agreement for the shares to be offered will hold for 60 days.

To find out more about this, see the guidance on the tax treatment of ES status at [www.hmrc.gov.uk/shareschemes](http://www.hmrc.gov.uk/shareschemes). This guidance also contains details of the special Capital Gains Tax treatment of ES shares.

# Self-certification of employee share schemes and online filing of share scheme forms

In December 2012, the Government announced that it would introduce self-certification of Share Incentive Plans (SIP), Save As You Earn schemes (SAYE) and Company Share Option Plans (CSOP), and online filing for all share scheme forms.

Although you do not need to do anything at the moment, those of you who operate employee share schemes or award employment related securities might like to know a little more about our move to self certification and digital filing.

This follows recommendations made by the Office of Tax Simplification in its report on tax advantaged employee share schemes, published in March 2012.

While the final details are subject to further development and discussion with stakeholders, an outline of how it is proposed that the relevant processes will operate for customers is set out below, along with anticipated implementation dates.

We are developing these arrangements with customers through our Employment Related Securities (ERS) stakeholder forum and sub groups. Further details and draft legislation will be published later this year.

## Registration and self certification

- From April 2014 employers will need to register existing and new employee share schemes with us. This includes non tax advantaged arrangements currently recorded on Form 42, as well as Enterprise Management Incentives schemes (EMI) and every:
  - SIP
  - SAYE
  - CSOP.

This registration is necessary to facilitate the provision of online filing of share scheme information to HMRC, as part of the annual return process. The registration process has been designed to minimise burdens on businesses, and in most cases should require no more than a simple one-off provision of basic information through the PAYE Online service.

- To register a scheme or arrangement, an employer must be registered with the PAYE Online service. This provides a secure environment for passing and viewing information to and from HMRC
- When an employer logs on to the PAYE Online service, they will be presented with various services, one of which will be registering an employee share scheme
- Information required at registration will include the Corporation Tax reference, Company Registration number and scheme type
- During the Government's consultation on self certification of SIP, SAYE and CSOP schemes, many respondents suggested that self certification should not be a separate or stand-alone process, but should rather be incorporated into general information requirements for these schemes. It is therefore proposed that the self certification of SIP, SAYE and CSOP schemes should form part of these proposed registration arrangements where appropriate
- For SIP, SAYE, and CSOP, employers will therefore also be asked to self certify their scheme by confirming that it meets certain conditions. For such a scheme to be eligible for tax advantages, either:
  - the employer must have registered and self certified the scheme no later than 6 July following the end of the tax year in which the first grant or first award under the scheme has been made or
  - the scheme must have been approved previously by us.

[article continues >](#)

- Employers will need to register (and where appropriate self certify) each scheme or arrangement only once. However, certain amendments to SIP, SAYE and CSOP scheme rules will need to be notified as part of the annual online return process set out below
- Once the employer has provided all the information needed to register they will be allocated a unique scheme reference number which will be displayed on the share scheme screen.

### Online submission of share scheme returns information

- Once a scheme or arrangement has been registered, the employer will be able to file information online for that scheme. Online filing will be another of the services available to the employer who has logged on to the PAYE Online service
  - Online filing will be mandatory for all employee share schemes and arrangements that are currently reportable as part of the annual share scheme returns process
  - We anticipate that an employer will be able to submit the information currently sent to us on form EMI1 online from April 2014. It will become mandatory to do it online once the necessary legislation is enacted
  - Information currently sent to us on forms 34, 35, 39, 40 and 42 must be submitted online from April 2015
  - The information required on each of the share schemes returns is being reviewed as part of the further development of these arrangements for online filing. We are also working with stakeholders to develop the online forms that will reduce the current form completion burden faced by employers offering employee share schemes
- Employers will be able to attach schedules as part of the return information. As now the schedules must be in the required format
  - All successful submissions will be acknowledged
  - Employers must submit annual return information, including nil returns, by the 6 July following the end of the relevant tax year. Failure to do so will result in an automatic penalty. The amount of this penalty is still to be determined
  - In the case of SIP, SAYE and CSOP schemes, the employer should notify certain amendments as part of this annual online return process, and confirm that certain conditions are met in relation to the amendments
  - Employers will be able to submit amended returns where appropriate. It is anticipated forms will be available for the employer to download and save on their own system at the beginning of the tax year. This will mean that the form can be completed in real time during the relevant year, although the information should not be submitted to us until the end of the year
  - Where a share scheme ceases, employers will be able to report online the date of the last reportable event. Information on that scheme will be required on the return for the year in which this last reportable event falls, but not for any following years. The scheme will be terminated when all outstanding returns have been received and any outstanding penalties paid
  - We will not issue notices to file or reminders. Instead, it is currently proposed that we will issue generic reminders through the email alert facility available on PAYE Online service
  - The employer will be able to view online details of the schemes they have registered and their current return and penalty position.

# Workplace Pensions Reform: The Pensions Regulator

## Automatic enrolment: know when you need to act

**Over the next year, tens of thousands of employers are required by law to automatically enrol certain of their workers into a workplace pension and make a contribution to it.**

The Pensions Regulator (TPR) is responsible for ensuring employers comply with the new law. TPR has produced extensive guidance to help employers to do this.

By 2018, every UK employer – around 1.3 million – will be affected by these changes. As a result up to 9 million individuals could be saving more, or saving for the first time into a pension.

The regulator's key message for all employers is **find out when you are due to start your new duties**. This is known as your staging date.

### How to check your staging date

An employer's staging date is determined by the number of persons in the employer's largest PAYE scheme, based on data from HMRC held by the regulator on 1 April 2012. This information records employers' names against a PAYE scheme reference and the number of persons within that PAYE scheme. Employers should be aware that earlier changes made to their PAYE schemes may not be reflected in the information used to allocate staging dates. The number of persons in an employer's PAYE scheme may have changed since 1 April 2012, but this will not affect their staging date.

As we are still finding many employers are unsure of their staging date we strongly recommend employers check the date by using the tool on our website:

<http://www.thepensionsregulator.gov.uk/employers/tools/staging-date.aspx>

Employers cannot delay their staging date as this is set by law. An employer can bring forward their staging date by agreeing with the scheme they propose to use that it can be used from the earlier staging date and notifying the regulator at least one month before the new staging date. Once an employer has brought forward their staging date they cannot revert to the original date, so ensure you will have everything in place and that your scheme provider can meet that schedule.

### Allowing plenty of time

Preparing for automatic enrolment takes time and we advise all employers to allow sufficient time to prepare.

The regulator has made available on its website a substantial amount of information to help employers and advisers get ready.

We have published an online tool to help employers plan for what they need to do and when.

<http://www.thepensionsregulator.gov.uk/employers/planning-for-automatic-enrolment.aspx>

[article continues >](#)

## Choosing a pension scheme and software

If you don't have a workplace pension scheme, or you can't use (or don't want to use) your existing scheme, you must choose a new one. The scheme you choose must be a qualifying one and will require a minimum level of contributions from you and your worker. It should also be a scheme which is well run and offers good value for money for you and your staff.

As the number of employers staging increases, it's even more important for employers to plan ahead and aim to choose a provider at least six months in advance of your staging date. Leaving it too late may restrict your options or mean that you cannot find a scheme in time, and make preparations more costly, and complex.

The Pensions Regulator offers a guide to help you choose a scheme for automatic enrolment: <http://www.thepensionsregulator.gov.uk/docs/selecting-a-good-automatic-enrolment-scheme.pdf>

We also encourage employers to automate as much of the process as possible and review your payroll and other business software to ensure it is fit for purpose. Again we encourage employers to do this six months in advance.

## Compliance and Enforcement

The Pensions Regulator has expanded its compliance team to enable us to proactively investigate companies and industries with a higher risk of non compliance with auto-enrolment duties. Amongst our powers is the ability to impose daily fines on employers who do not comply with their duties.

As part of the duties, all employers need to complete a registration process with the regulator within four months of staging. You can start the online registration process early by partially completing registration before your staging date.

Find out more about automatic enrolment, including our enforcement strategy and details of potential penalties for employers who do not comply with their duties: <http://www.thepensionsregulator.gov.uk/automatic-enrolment.aspx>

## When to act

**Most employers due to stage by March 2014** will by now have done the following:

- Agreed with a provider on a pension scheme
- Selected software to help automate the process
- Be in the implementation stage.

**Employers staging between April and September 2014** should:

- Know your staging date and have a plan
- Have agreed a scheme with your chosen pension provider
- Have chosen your software six months before staging.

**Employers staging after October 2014** should:

- Know your staging date and have a plan.

# Child Maintenance - what's new?

Last year, the Department for Work and Pensions started letting employers know about changes to child maintenance, and in particular the introduction of the new 2012 statutory scheme managed by the Child Maintenance Service (CMS).

The 2012 scheme went live successfully in December 2012 for a small number of new applicants. In July 2013, the scheme opened to a larger group of clients, and by the end of 2013, when we are confident it is working well, we intend to open it to all applicants.

The important thing for employers to be aware of is that CMS Deduction form Earnings Orders (DEOSs) work slightly differently to Child Support Agency (CSA) DEOs.

A dedicated CMS Employer Support Team is in place and will proactively contact every employer when they receive a CMS DEO to help them make the necessary changes.

Employers do not need to make any changes until they are contacted.

However, employers who would like further information at this stage can email [EMPLOYER.INFORMATION@CHILDMAINTENANCE.GSI.GOV.UK](mailto:EMPLOYER.INFORMATION@CHILDMAINTENANCE.GSI.GOV.UK)

## Further support is available for employers

### Employer Self Service

The employer self service portal enables employers to view and maintain their 2012 Scheme Child Maintenance Service cases online, similar to online banking. Employers can use their Government Gateway login to register and amongst many things can make payments, view payment schedules and contact us via the portal.

For more information go to [www.gov.uk/child-maintenance-for-employers/overview](http://www.gov.uk/child-maintenance-for-employers/overview)

### The Sorting Out Separation web app

Employers are often unaware of how they can support their employees during the difficult time of separation. Employers can now signpost their employees to the Sorting Out Separation web app which can be embedded on their websites or intranets. It's had great feedback and employers such as Marks & Spencer are already signposting their employees to the app.

To embed the app please go to [www.sortingoutseparation.org.uk/en/embed-app/](http://www.sortingoutseparation.org.uk/en/embed-app/)

# Employer diary

Oct - Nov 2013

## October 2013

- 1 National Minimum Wage (NMW) annual rates increase from this date. For further information see [www.gov.uk/national-minimum-wage-rates](http://www.gov.uk/national-minimum-wage-rates)
- 19 Postal payments for month/quarter ended 5 October should reach the HMRC Accounts Office by this date. If you pay late you may have to pay a late payment penalty.  

The last day by which an Employer Payment Summary (EPS) can be sent to us to offset an amount you want to recover against the payments you're due to make for the tax month ended 5 October.

Postal payment of any PAYE Settlement Agreement for 2012-13 should reach the HMRC Accounts Office by this date. If you pay late, interest will be charged and you may have to pay a late payment penalty.
- 22 Electronic payments for month/quarter ended 5 October must clear into the HMRC Bank Account by this date. If you pay late you may have to pay a late payment penalty.  

Electronic payment of any PAYE Settlement Agreement for 2012-13 must clear into the HMRC Bank Account by this date. If you pay late, interest will be charged and you may have to pay a late payment penalty.

## November 2013

- 2 Forms P46(Car) for quarter ended 5 October to reach us by this date.
- 19 Postal payments for the month ended 5 November should reach your Accounts Office by this date. If you pay late you may have to pay a late payment penalty.  

The last day by which an Employer Payment Summary (EPS) can be sent to us to offset an amount you want to recover against the payments you're due to make for the tax month ended 5 November.
- 22 Electronic payments for month ended 5 November should have cleared into our Bank Account by this date. If you pay late you may have to pay a late payment penalty.

# Employer diary

Dec 2013 - Jan 2014

## December 2013

- 19 Postal payments for month ended 5 December should reach your Accounts Office by this date. If you pay late you may have to pay a late payment penalty.
- The last day by which an Employer Payment Summary (EPS) can be sent to us to offset an amount you want to recover against the payments you're due to make for the tax month ended 5 December.
- 22 Electronic payments for month ended 5 December **must clear the HMRC bank account by 22 December.**
- As 22 December 2013 is a Sunday, the electronic payment will need to clear into the HMRC account by Friday 20 unless you are able to arrange a Faster Payment to clear on or by the 22.**
- You should 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 22. If you pay late you may have to pay a late payment penalty.

## January 2014

- 19 Postal payments for month/quarter ended 5 January should reach your Accounts Office by this date. If you pay late you may have to pay a late payment penalty.
- The last day by which an Employer Payment Summary (EPS) can be sent to us to offset an amount you want to recover against the payments you're due to make for the tax month ended 5 January.
- 22 Electronic payments for month/quarter ended 5 January should have cleared into the HMRC bank account by this date. If you pay late may have to pay a late payment penalty.

# Employer diary

Feb 2014

## February 2014

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

To receive notification of updates to the Basic PAYE Tools and your latest Employer Bulletin register for an [e-mail alert](#)

- 19 Postal payments for month ended 5 February should reach your Accounts Office by this date. If you pay late you may have to pay a late payment penalty.

The last day by which an Employer Payment Summary (EPS) can be sent to us to offset an amount you want to recover against the payments you're due to make for the tax month ended 5 February.

- 22 Electronic payments for month ended 5 February **must clear the HMRC bank account by 22 February.**

**As 22 February 2014 is a Saturday, the electronic payment will need to clear into the HMRC account by Friday 21 unless you are able to arrange a Faster Payment to clear on or by the 22.**

You should 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 22. If you pay late you may have to pay a late payment penalty.

# 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.hmrc.gov.uk/employers](http://www.hmrc.gov.uk/employers)

## General payroll matters – for example PAYE and NICs

Been an employer 3 years or less? **0300 200 3211** Mon - Fri 8am - 8pm, Sat 8am - 4pm

Been an employer more than 3 years? **0300 200 3200** Mon - Fri 8am - 8pm, Sat 8am - 4pm

Textphone **0300 200 3212** 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/payerti/forms-updates/forms-publications/onlineorder.htm](http://www.hmrc.gov.uk/payerti/forms-updates/forms-publications/onlineorder.htm)

Orderline **08457 646 646** Mon - Fri 8am - 6pm

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

## Construction Industry Scheme (CIS)

CIS Helpline **0300 200 3210** Mon - Fri 8am - 8pm, Sat 8am - 4pm

Textphone **0300 200 3219**

## NICs: special topics

Contracted-out Pensions Helpline and Orderline **0300 200 3507** Mon - Fri 8am - 5pm

Non-residents Helpline and Orderline **0300 200 3506** Mon - Fri 8am - 5pm

## NMW Information Orderline

Pay and Work Rights 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 **0300 200 3600** Mon - Fri 8am - 8pm, Sat 8am - 4pm

email [helpdesk@ir-efile.gov.uk](mailto:helpdesk@ir-efile.gov.uk)

PAYE/SA payment enquiries **0300 200 3401** Mon - Fri 8am - 8pm, Sat 8am - 4pm