Payroll and Employer UPDATE



Spring 2015 | Penderels Trust

Employment Allowance

It has been confirmed by HM Revenue & Customs that the £2,000 Employment Allowance is to be extended to domestic employers from April 2015.

The allowance will reduce your employers' Class 1 National Insurance each time we run your payroll until the £2,000 has gone or the tax year ends (whichever is sooner).

As you use Penderels Trust's Payroll service, we will do this automatically for you.

Marriage Allowance

Married couples and those in a civil partnership will be allowed to share their personal tax allowance. If your income is less than £10,600 in the 2015-16 tax year, you may be able to reduce your husband, wife or civil partner's tax by up to £212.

Marriage allowance will be available later this year. You can register online now at www.gov.uk/marriage-allowance to get an email telling you when you can claim.

National Insurance Changes for U21s

From 6th April 2015, employers with employees under 21 years old will no longer have to pay Class 1 secondary National Insurance Contributions (NICs) on earnings up to the Upper Secondary Threshold (UST) for those employees. For more information, please visit www.gov.uk.

Payroll Planners

We are in the process of sending out payroll planners to all our payroll customers for the new financial year. If you have not received yours yet, don't worry, it'll be on its way shortly. It is very important that you use the planner to ensure you get your timesheets and other information sent in on time.

Late Timesheets

From 5th April 2015, the Payroll Bureau will no longer be able to process late timesheets. This includes TPSA, BACs and normal direct payment timesheets. All data must be submitted to HMRC by midnight the day before the pay date on the pay slips. If the information is submitted after this time, HMRC will class it as a late submission and will issue a penalty. Late timesheets will not be processed until the pay cycle is re-opened 4 weeks later. Both you and your employee may also end up paying more tax and National Insurance overall. Your timesheet submission deadline will be shown on your payroll planner.

Pay Slip Messages

We often use the pay slips to pass on information to you. Please check pay slips for messages printed at the bottom before handing them over.

Different Payment Methods

Did you know that you can pay your payroll invoices in different ways? You can pay by card. Simply call our finance department and we'll take the payment over the telephone. Alternatively, you can make bank transfers online using the following bank details: **Sort code – 56-00-45**, **Account Number – 30936934** ensuring you quote your account reference or invoice number.

Statutory Sick Pay Changes

On 5th April 2014, the rules around Statutory Sick Pay (SSP) changed. Prior to this date, if your employee was off sick for four days or more and earned more than £110 per week, they were eligible for SSP. As a small employer, you were able to claim some of this payment back from HM Revenue & Customs (HMRC). You still have to pay your employee SSP but you will no longer be able to claim any money back from HMRC.

If you have an employee on long term sickness leave and are concerned that you will not have enough money in your direct payment account to cover the cost of SSP, you must make contact with your social worker without delay.

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HMRC Quarterly Returns

It is really important that you make your quarterly return payments on time. If the payment is late, you will receive a penalty. If you use our standard payroll service, we will tell you how much you need to pay and when but you need to make the actual payment. It must be received by HMRC by the due date (19th of the month in which it is due) so you need to arrange payment a few days before. The due dates are detailed on your payroll planner. If you use our BACS service, we will make the payment on your behalf.

If you do receive a penalty from HMRC, it is important you advise your payroll officer as soon as you receive notification.

Emailing

If you use email, you may find it easier and quicker to email timesheets and any other information over to us.

Please use **timesheets@penderelstrust.org.uk** for timesheets and **payroll@penderelstrust.org.uk** for anything else.

Useful Facts and Figures

Tax year 2015/2016 Statutory Maternity/Paternity Pay: £139.58/week Statutory Sick Pay: £88.45/week Personal Tax Allowance: £10,600 Minimum Wage (hourly rates):

Age of worker	Up to Sept 30th 2015
21 years and over	£6.50
18 - 20 years	£5.13
16 - 17 years	£3.79



www.penderelstrust.org.uk

The Payroll Team

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