

HMRC's Frequently Asked Payroll Questions from Employers, Agents or Payroll providers

	Your question	Where to find guidance
1	I started reporting PAYE in real time during 2013/14 tax year. How do I complete 'year end'?	<p>You need to submit an Earlier Year Update (EYU) by 19 May to avoid a late-filing penalty.</p> <p>See Late filing of FPS in tax years 2012-13 and 2013-14 in the What happens if you don't report payroll information on time guidance.</p>
2	I submitted my Final RTI Submission early and can see an estimated charge on my online account. What do I need to do?	<p>Where employers made their 'Final submission for the tax year' and answered the end of year declaration and questions, in month 11 or earlier they will still need to submit an Employer Payment Summary (EPS) for the later month(s) to tell HM Revenue & Customs (HMRC) that they have a period of inactivity, or that they haven't paid anyone, to avoid HMRC estimating a charge.</p> <p>Further information can be found at:</p> <p>Avoid an estimated charge if you've sent the final 2013-14 PAYE submission early</p>
3	I've made a mistake on a 2013-14 return – how do I correct it?	<p>If you are correcting:</p> <ul style="list-style-type: none"> • A Full Payment Submission (FPS) – send an Earlier Year Update. • An Employer Payment Summary (EPS) - send a corrected EPS <p>You can find more information in the link below: Correcting payroll errors - previous year</p>
4	What Tax Code do I use for employees to start the new Tax Year?	<p>Employee new year tax code change - Form P9(T) Form P9(T) tells you if an individual employee's tax code changes from 6 April. You won't get a P9(T) for each employee - only those you need to use a new code for.</p> <p>How you find out about tax code changes Most employers receive notices about tax code changes online instead of in the post. You receive email alerts each time HMRC sends you a new tax code. You can access the tax codes that HMRC sends you online by either:</p> <ul style="list-style-type: none"> • logging into PAYE Online and choosing the 'tax code notices' option • using the PAYE Desktop Viewer (PDV) <p>Your payroll software may let you read or process these notices directly. PDV is an application you can download and install from the HMRC website. It's useful if you're expecting to receive lots of tax code and other notices from HMRC. Using HMRC's PAYE Desktop Viewer</p> <p>If you opted out of receiving tax code changes online then you will get them by post if there are any for your employees. You can always opt back into receiving them online.</p> <p>Standard new year tax code change – Form P9X If HMRC hasn't sent you a new tax year code the an employee, you use the code on form P9X along with the employee's tax code from the previous year's payroll record. Form P9X - Tax codes to use from 6 April 2014</p> <p>You can find the full guide to 'Starting the new tax year below:-</p>

		Starting the tax year
5	I've been prompted for a Scheme Contracted Out Numbers (SCON) on my Full Payment Submission. What is a SCON? Or where do I find it?	<p>If you operate an occupational contracted-out pension scheme, you can find your employer contracted-out number (ECON) and scheme contracted-out number (SCON) on your contracting-out certificate or from your pension scheme administrator.</p> <p>If you do not operate an occupational contracted-out scheme you must leave the FPS fields blank. If you are prompted for an ECON or SCON you must check to make sure you are using the correct National Insurance contribution category letter.</p> <p>The guide below gives further details on which categories letters you could use in different situations. National Insurance for employers - the basics</p> <p>More information on mandating of the SCON can be found in the latest Employers Bulletin. http://www.hmrc.gov.uk/payerti/forms-updates/employer-bulletin/bulletin46.pdf</p>
6	How do I claim CIS repayments at the end of the tax year?	<p>Please use the following points as a checklist attached below 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.</p> <p>CIS Repayment Claims for Companies</p>
7	Can you tell me what expenses and benefits are subject to Tax and National Insurance? And is there any way to reduce the paperwork?	<p>If you're an employer and you provide expenses or benefits to employees or directors, you might need to tell HM Revenue & Customs (HMRC) and pay tax and National Insurance contributions (NICs) on them.</p> <p>The link below gives an A-Z on expenses and benefits and what action to take. It also provides links to details on Dispensations and PAYE Settlement Agreements.</p> <p>Expenses and benefits</p>
8	I'm starting to prepare for the Expenses and Benefits end of year. What forms do I need to complete?	<p>After the end of the tax year you need to complete and send your expenses and benefits forms. You need to submit a form P11D or P9D for each employee to whom you've provided expenses and benefits during the tax year, and one form P11D(b) to declare the overall amount of Class 1A National Insurance contributions (NICs) due on all the expenses and benefits you've provided.</p> <p>You can find more guidance, links for the forms and deadline dates in the link below. Completing forms P9D, P11D and P11D(b)</p>
9	Do I need to register a PAYE scheme? If so, how do I do it?	<p>If you employ someone - even if it's only yourself - you'll usually need to register as an employer with HM Revenue & Customs (HMRC). This guide below explains who needs to register as an employer, what information you'll need with you when you register, when you need to register and how to do it.</p> <p>How to register as an employer</p>
10	How do I make a PAYE/CIS or Class 1a payment? When are they due?	<p>The link below tells you about payment options for employers paying PAYE tax - including Construction Industry Scheme (CIS) and Student Loan deductions - and Class 1 National Insurance contributions. It also explains the payment deadlines.</p>

		How to pay PAYE/Class 1 National Insurance contributions/CIS How to pay Class 1A National Insurance
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