

Payroll Services Outsourced



TAX PERIOD	2010 / 12
PAY DATE	26/03/2010
TAX CODE	603 L
PENSIONABLE PAY T/D	22048.96
PENSION SCHEME REF	
Tax	
PREVIOUS GROSS	0.00
PREVIOUS TAX	0.00
TAXABLE PAY T/D	22048.96
TAX PAID T/D	3201.80
NI	
GROSS NI PAY T/D	22048.96
EES NI TO DATE	1797.06
SSP T/D	0.00
SMP/SPP/SAP T/D	0.00

Email: payroll@servicesoutsourced.co.uk

Web: www.payrollservicesoutsourced.co.uk

Outsourced payroll processing services for small to medium sized businesses throughout the UK

Payroll Processing – How Does It Work?

Payroll Services Outsourced offers an efficient, inexpensive payroll processing service to small/medium businesses in the UK with piece of mind that your statutory obligations as an employer are being taken care of. The service provided has no minimum payroll run fee and includes electronic filing of all RTI (Real Time Information) HMRC documents.

All payrolls are processed using HMRC accredited software and can be processed for up to 100 employees per company.

Payroll processing can commence at any time during the tax year, you don't have to leave it until the next 6th of April to benefit from outsourced payroll processing services. If you've already started your payroll for the current tax year forward a copy of your employees P11's and we'll take it from there.

Payroll services Outsourced provides an electronic payroll service as standard. Ensuring that payslips and reports reach you in a timely an efficient manner. Paper copies are also available for an additional fee.

Payroll Services Outsourced provides an inclusive service which consists of the following:-

- a) Set up of PAYE scheme and computerised payroll including standard forms for new employee details etc.
- b) Weekly, fortnightly, four weekly or monthly payroll processing. To ensure the timely and efficient processing of all payrolls clients of Payroll Services Outsourced will be given a time and day of the week/month by which notification of hours to pay etc. should be emailed for processing. The deadlines given are for the mutual benefit of both parties and any information received after the specified deadline has passed is not guaranteed to be processed in accordance with the client's requirements. Pay frequencies cannot be changed part way through a tax year.
- c) Payslips and payroll reports are emailed to clients in PDF format as standard. Clients may choose to have paper copies posted to them for an additional fee. Example reports are Year to Date Figures, Employers Summary for the Tax period, Employers Payslip P30, Accounts Reconciliation, Pension Contribution etc. A full list of reports is available on request.
- d) Calculation and notification of your monthly or quarterly Tax & NI liability (PAYE) including details of how and when to pay it.
- e) Notification and implementation of changes to National Minimum Wage, Tax and National Insurance contributions etc.
- f) Management and electronic filing of incoming employees P45's, P46's & P38's. Issue P45's for

departing staff.

- g) Calculation and Management of Statutory Sick Pay (SSP), Statutory Maternity Pay (SMP), Statutory Paternity Pay (SPP), holiday/absence records, student loans, subs and attachment of earnings etc.
- h) Calculation and notification of pension liabilities. Employers with 5 or more employees are currently obliged to offer access to a stakeholder pension scheme to employees who earn more than the National Insurance lower earnings limit (£109 per week in the tax year 2013-2014). Employers do not have to offer a Stakeholder Pension if there is a Company (occupational) Pension scheme in place or if an employee joins an alternative personal pension scheme where the employer pays into it an amount at least equal to 3% of the employees pay.
- i) Reconciliation, completion & electronic submission of mandatory payroll RTI (Real Time Information) documents. Please note that once an RTI submission has been sent to HMRC your payroll cannot be amended.

As an employer it is your responsibility to ensure any changes you wish to make to your payroll are emailed as soon as possible to M Anderson t/a Payroll Services Outsourced.

To assist our clients Payroll Services Outsourced is also able to offer the following optional payroll services:-

Additional charges will apply. See Fees document.

- a) Completion and submission of Construction Industry (CIS) returns. Including online verification of subcontractors, monthly CIS300 returns, CITB levy deductions, subs, advances and payment retentions, subcontractor payslips and subcontractor invoices.
- b) Posting of employees payslips to their home addresses.
- c) Completion of claim forms for, employee housing benefit, mortgage earnings enquiry etc.

Payroll Processing – Initial Set Up (New Clients)

- 1) Forward company details to enable the registration and set up of a compulsory PAYE scheme with HMRC (Her Majesty's Revenue & Customs) A PAYE (Pay As You Earn) scheme is a mandatory requirement for employers.

The following information is required:-

- a) Company Name
- b) Trading Name if appropriate
- c) Company Registration Number (Ltd Co)
- d) Business Address (not a PO Box no)
- e) Registered Office Address if it differs from above
- f) Contact name and contact details
- g) Nature of Business
- h) Date of First payment to employees
- i) Number of Employees (including paid directors)
- j) Full names and National Insurance Numbers for ALL Directors

The set-up of a PAYE scheme takes 7 to 14 working days. You will be informed when the scheme is in place and advised what your company's PAYE references and HMRC office are. The references will need to be quoted when contact HMRC or making payment of your monthly tax and NI (National Insurance) liability.

If you already have a PAYE scheme in place the following information is required:-

- a) Company Name and Trading Name if appropriate
- b) Company Registration Number
- c) Business Address
- d) Contact Name and contact details
- e) Employer PAYE Reference
- f) HMRC Accounts Office Reference
- g) HMRC Office Address

- 2) Forward details of ALL employees to be included in the payroll. An employee aged 16 or above must be included in your payroll regardless of whether they are temporary/permanent, how many hours they work or what they are paid. A standard New Employee form is available upon request or you can email the following details for each employee.

- a) Full Name
- b) Address

- c) Gender
 - d) Marital Status
 - e) Date of Birth
 - f) National Insurance Number
 - g) Passport Number (not compulsory)
 - h) Date Employment Commenced
 - i) P45 from previous employment or DWP (Department for Work & Pensions). If this is not available please request a P46 substitute for completion.
 - j) Job Title & Department (if applicable)
 - k) Pay Frequency (Weekly, 2 weekly, 4 Weekly or Monthly)
 - l) Payment Method (Bank, Cheque, Cash, Other)
 - m) Rate of pay including any overtime/bonus rates. If you are unsure what you need to pay your employees details of the current National Minimum Wages rates are available on request
 - n) Days holiday per year and details of when the holiday year runs from. (January to December, April to March or 1 year from date of employment). The current minimum statutory requirement for a full time employee is 28 days per annum but this can include all bank/public holidays. The inclusion of bank/public holidays is at the discretion of the employer. Pro rata holidays are calculated for part time employees.
 - o) Email address to which all payslips and payroll reports are to be sent. If you would prefer paper copies posted to you/your employees please advise in writing.
 - p) Details of any pension scheme in operation and employees eligibility for joining the scheme. Employers with 5 or more employees are obliged to offer access to a stakeholder pension scheme to employees who earn more than the National Insurance lower earnings limit (£109 per week in the tax year 2013-2014). Employers do not have to offer a Stakeholder Pension if there is a Company (occupational) Pension scheme in place or if an employee joins an alternative personal pension scheme where the employer pays into it an amount at least equal to 3% of the employees pay.
 - q) Details of any company sick pay scheme. If none are in operation the governments Statutory Sick Pay Scheme will apply.
 - r) Details of any expenses and benefits paid to employees including company cars.
- 3) Once all the relevant payroll information has been received by Payroll Services Outsourced you will be asked to complete form FBI2 for submission to HMRC. This form enables Payroll Services Outsourced to correspond with HMRC on your behalf regarding payroll matters. A letter containing an authorisation code will be sent to your registered office by HMRC within 7 working days of the FBI2 submission. If you agree to authorise Payroll Services Outsourced to act on your behalf you should pass the code onto Payroll Services Outsourced who will then enter the authorisation code into their HMRC submission account.

Fees from 1st January 2014

Payroll Processing Fees

Initial set up of payroll & mandatory PAYE scheme, per company (one off fee) (Includes set up of CIS scheme if applicable)	£25.00
Payroll processing charge, per employee, per pay period. - Electronic processing (payslips etc. emailed to client)	£4.10 *
Payroll processing charge, per employee, per pay period - Paper processing (payslips etc. posted to client)	£4.50 *
Postage of payslip to employees home address, per payslip (optional)	£1.00
Issue of duplicate payslips, P60's etc., per copy	£1.50
CIS Scheme Administration incl. completion & submission of CIS 3000 return, Issue Payment Certificates, Verify Subcontractors and CIS deduction offset etc. Charge per month (CIS clients only)	£7.50 *
Closure of PAYE/CIS scheme & payroll, per company (one off fee)	£25.00

Other Payroll Processing Fees

RTI (Real Time Information) administration of dormant PAYE scheme (per annum)	£15.00
Mandatory filing of NIL RTI (Real Time Information) submission for employers with no payroll to be processed in a normal processing period (per company, per payroll frequency unless the scheme is dormant (see above))	£2.50
Re-processing of payroll due to a client error/omission (per employee)	Normal Processing Fee
Re-processing of payroll due to M Anderson error/omission	F.O.C
Completion of mortgage enquiry, credit application, solicitor's enquiry, compensation claim form's etc. Analysis of payroll information for accountants/clients use. Investigation into HMRC payment reminders, queries etc. Processing of P11d's, P11d b Any other AD hoc payroll service. Charge per hour (Minimum charge of ½ hour)	£25.00

Other Fees:

Admin charge for 1 st payment reminder	F.O.C
Admin charge for 2 nd payment reminder	£2.50
Admin charge for 3 rd (final) payment reminder	£2.50
Admin charge for unpaid cheque/standing order etc.	£25.00
Admin charge for appointing debt collector to collect overdue payments.	£40.00

*** 5% discount offered for quarterly, bi-annual or annual payment in advance. If you wish to take advantage of this discount please contact M Anderson.**

Terms & Conditions

M Anderson t/a Payroll Services Outsourced operate Monday to Wednesday of each week. Office hours are from 10am until 3pm.

M Anderson t/a Payroll Services Outsourced will not process payrolls during all UK bank/public holidays, and during annual leave dates which will be advised in advance. Dates may be subject to change, you will be notified in writing if they change

Payroll's which require processing during the closure periods will be processed in the preceding week. Should you require the early processing of your payroll to cover your own holiday periods you must advise in writing at least 14 days in advance.

Invoices are issued on a payroll service frequency basis unless other arrangements are agreed and payment is due within 14 days of issue.

A 5% discount is offered to clients who pay their fees quarterly/bi annually or annually in advance. Pro Rata refunds will be issued if the service is reduced or terminated with 7 days' notice in writing given by either party.

Cheques and postal order payments should be made payable to M ANDERSON. Details for bank transfer payments etc. are stated on each invoice issued.

M Anderson t/a Payroll Services Outsourced reserve the right to charge a late payment fee on any invoices which become overdue. The charge will be 8% per day from the date the invoice was due. The services of a collection agency may also be used and customers are liable to pay the outstanding debt plus a £40.00 admin fee. Costs may also be added. M Anderson t/a Payroll Services Outsourced also reserve the right to immediately terminate payroll processing services and withhold any payroll documentation in the event of non-payment of fees.

All client/employee records are kept private & confidential and are retained for three years. M Anderson is registered with the ICO (Information Commissioners Office) to comply with the Data Protection Act 1998. The registration number is PZ3467457.

It is the employer's responsibility to pay their employees. M Anderson t/a Payroll Services Outsourced do not provide a payment service. However, some banks offer payroll payment services (e.g. Barclays Payflow) which M Anderson t/a Payroll Services Outsourced can administer for you (an additional fee may apply). Your bank should be able to provide support in deciding the best course of action to ensure your employees receive their pay in a timely manner.

All changes to the payroll i.e. starter's, leavers, new address etc. must be notified in writing/email by the client at their earliest convenience. Clients should be aware that from April 2013 payrolls already submitted to HMRC using the RTI system cannot be amended. You must therefore ensure all changes are notified ASAP.

M Anderson t/a Payroll Services Outsourced offer a payroll processing service only. Queries regarding HR/personnel/contractual/legal issues between employers and employees should be taken up with ACAS, your accountant or your solicitor.

M Anderson t/a Payroll Services Outsourced or their client must give at least 7 days' notice in

writing to terminate the provision of services. Payroll records will not be released until payment in full for the final invoice issued has cleared the bank account of M Anderson.