mosaic:
shaping disability services

PAYROLL SERVICE

For people receiving Direct Payments, Personal Budgets & Personal Health Budgets

October 2018

mosaic: shaping disability services
PAYROLL SERVICE Guide

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mosaic: shaping disability support service
PAYROLL SERVICE Guide

For customers receiving Direct Payments, Self-funders, or Personal Budget funding, our Self-Directed Support Service (SDSS) offers payroll/PAYE processing and support, for those who choose to become employers and have their own employees (Personal Assistants).

SDSS Payroll Service Support Includes

- Register you as an employer with HMRC. All Revenue correspondence and paperwork should be sent to us as your payroll agents.
- Payroll records will be retained by us on your behalf
- Provide payslips for employees showing net pay, tax and national insurance deductions etc
- Calculating employee pay, based on notified gross pay, hours or timesheets
- Processing a P45 for new employees or employees leaving
- Provide a PAYE and NIC payment information due to Revenue & Customs
- Electronically submit PAYE processing via Revenue's Real Time Information system, and all relevant employee's pay and deductions, and provide you with a summary (P60) for your employees.
- Calculate and administer Statutory Sick Pay, Statutory Maternity/Paternity Pay, Student Loans, Attachment/ Deduction of Earnings, Annual Leave Pay etc for your employees
- Provide on-line internet Payroll Processing (a Revenue requirement for all employers)
- Advise you through any PAYE issues that may arise
- Action Revenue employer instructions on tax rates and other changes that may affect your employment responsibilities and implement these on your behalf.
- We can retain your Revenue payment book, and complete payment slips for you to forward to the Revenue with your payments. (If you receive our Managed Account support, then **mosaic** will be making all payments on your behalf.)

EMPLOYER RESPONSIBILITIES

Registering you as a new employer with HM Revenue & Customs means that while **mosaic** SDSS become responsible for processing your PAYE scheme, the legal employer responsibility still remains with you.

PAYE responsibilities include:
Paying all PAYE & National Insurance Contributions fully and on-time to HM Revenue & Customs
Ensuring that employee information provided to SDSS and included on HMRC forms is correct and true
Instructing **mosaic** SDSS Payroll of the correct wages to be paid, according to the processing schedule notified to you
Completing and returning any forms required by **mosaic** SDSS Payroll
Conforming to all Revenue PAYE and employer duties
Paying your employees the correct wages
Keeping PAYE records
Forward any letters from the HM Revenue & Customs to SDSS
Notifying SDSS of any Attachment of Earnings orders

If you are unsure about any PAYE issues or procedures please contact the Payroll Support Worker at **mosaic.**

Who Informs mosaic SDSS Payroll About Wages

When setting up Payroll, the employer needs to instruct **mosaic** SDSS Payroll regarding their wages communication.

Most employers naturally assume this responsibility themselves and contact **mosaic** SDSS Payroll through their preferred communication route. However, some employers – for reasons of speech difficulty, disability or ill-health, may authorise their employee or someone else to communicate wage information to **mosaic** SDSS Payroll. We will need to have this authorisation from an employer if someone else is to perform this role on the employer's behalf. If it is set-up with another person communicating wage information, then the employer needs to monitor this and take responsibility for authorising the information being provided to Payroll.

MAKING PAYMENTS TO EMPLOYEES

As an employer, it is your responsibility to make payments of wages to your employees. (However, if mosaic SDSS are providing managed account support to you, then we will be responsible for paying your employees and your other payments.)

Payroll will issue you with a schedule for payroll processing, which indicates when we require your pay information or timesheets in order to process your PAYE on time.

If pay information is not provided as scheduled, then this may delay processing, with the consequence of not being able to pay your employees on time.

You will need to provide **mosaic** SDSS Payroll with this information:

- completed and signed timesheets
- total gross pay (wages before any PAYE deductions are made) due to each employee
- hours worked by each employee for that particular pay period
- notify if any employees have taken annual leave during that period
- notify if any employee have been absent on sick leave (will also require dates when sick leave commenced/finished, and information on employee's regular working days). If the employee is absent for 7 days, they will require a doctor's sick note forwarded to us, before any wages can be processed

Pay information can be provided by several ways:

- by post: mosaic SDSS Payroll, 2 Oak Spinney Park,
  Ratby Lane
  Leicester Forest East LE3 3AW
- by email: payroll@mosaic1898.co.uk
- by telephone: 0116 2318720
- by fax: 0116 2312037

When payroll is being set-up, each customer's communication preference is identified.

Based on information provided by you, **mosaic** SDSS Payroll will calculate the net pay that you should pay by cheque or via internet

banking (rather than by cash) to your employee, and the PAYE deductions that need to be retained in order to forward these later to HM Revenue & Customs.

mosaic SDSS Payroll will provide you with each employee's pay information (see pay slip examples) and your employer's instructions to pay PAYE deductions to the HM Revenue & Customs.

EMPLOYING NEW PERSONAL ASSISTANTS

This is to remind you that when employing new personal assistants, could you send to us either a current P45 or a completed Starter Checklist form, plus the Data Protection form as soon as possible, otherwise we may be unable to process the wages correctly and on time.

Also, ensure that one of the 3 boxes on the Starter Checklist form has been ticked and the form signed by the Personal Assistant.

The Data Protection form and Starter Checklist are given to you by **mosaic** SDSS Payroll when a new Personal Assistant is recruited.

The P45 is given to the Personal Assistant by their previous employer.

If Payroll support is part of Managed Account, then we also require the employee to complete the bank details form, to enable us to pay their wages into their personal account.

Employers also need to prevent illegal employment and must follow the Government advice on this, by requesting appropriate document checks from prospective employees. This can be checked online using www.gov.uk/legal-right-to-work-in-the-uk.

If you have any queries, please contact **mosaic** SDSS Payroll.

EMPLOYERS DATA PROTECTION REQUIREMENTS

As an employer, you have chosen **mosaic** to provide payroll support for yourself and your employees.

There is a legal requirement for written permission to be obtained by employers from each employee that allows you to pass on employee information to be processed / retained by **mosaic** SDSS payroll.

Without employee permission, you may not be acting legally if you send employee information to us for payroll data.

MAKING PAYMENTS TO HM REVENUE & CUSTOMS

(For customers who are not receiving Managed Account support)

SDSS Payroll will receive a Payment Book from HM Revenue & Customs, several weeks after registering you as a new employer. This will then be forwarded to you to keep and to use when making payments of PAYE and National Insurance Contributions (NIC) deducted from your employee's wages. Alternatively, you could prefer that we retain the payment book and complete the payment slips for you to make the payment.

You can make payment of PAYE & NIC by bank transfer, online card payment, at your bank or building society or by sending a cheque through the post. You will find the relevant details in the payment book.

You will need to follow the instructions sent to you on the 'HMRC Payment Record' showing the amount you need to enter on your payment slip each month in your payment book.

Every month payroll will send you a 'HMRC Payment Record', which shows how much you need to pay to the HMRC for that period. The payments are due between 5 – 18th of each month.

The slips in the HMRC payment book show the corresponding month on the top right hand corner of each page. There is a spare payment slip for April at the back of the book; you should not use this unless we advise to do so.

The amounts you need to enter in the 'Amount due' boxes on the payment slip are shown in bold/highlighted in the table on your 'HMRC Payment Record'. Previous month(s) details will also be on the table for your information.

HM REVENUE & CUSTOMS & REAL-TIME INFORMATION

In 2013, HM Revenue & Customs online PAYE, introduced "Real-Time Information" processing.

Employers are expected to process PAYE online and with appropriate software which directly connects to the HM Revenue & Customs. Every time PAYE is processed, this information is transferred online to HMRC's computer system.

This enables HM Revenue & Customs to have up-to-date information about all employees, their gross pay, hours worked, tax/national insurance due, and also provides information for purposes of the Universal Credit system.

As the Revenue will accumulate wages information throughout the year, end-of-year processing will be a more simplified process, although P60's will continue to be issued, to provide yearly totals of wages and tax/national insurance deductions.

SDSS PAYROLL PAYE ONLINE

As part of your SDSS Payroll support, we have to set-up all employers on to the HM Revenue & Customs PAYE On-Line system. This will mainly affect how **mosaic** SDSS payroll will operate and communicate/transfer information with HMRC.

HMRC has made it compulsory for all employers to process PAYE and receiving instructions from them online, using the Internet.

New employers will need to complete forms authorising **mosaic** SDSS Payroll to receive online HMRC information on your behalf.

Forms will be issued to you to complete and return to us, as part of our registering you as an employer procedure.

HMRC requires the national insurance number of all new employers. Without this, we cannot complete the registration of new employers.

mosaic SDSS Payroll will then be able to complete the PAYE On-Line setting-up process.

PAYROLL PROCESSING CYCLE

The payroll processing cycle or schedule can be:

- **Weekly**
- **2-weekly**
- **4-weekly**
- **Monthly**

This is the employer's choice as agreed with **mosaic** SDSS Payroll, but the cost of more PAYE processing will substantially increase if the frequency is not 4-weekly or monthly. Currently new City referrals are processed 4-weekly.

A payroll cycle of weekly, for example, leaves no margin for any processing delays, particularly if a managed account also has a set schedule to instruct the bank to pay by a particular date.

When the cycle is agreed and set-up, **mosaic** SDSS Payroll will send a schedule notification informing the employer of when wages information will be required in order to process on time.

If you intend to submit timesheets through the post, be aware that delivery can be delayed, disrupting PAYE processing. Please ensure that you take copies/scans of the timesheets as we are not responsible if the Royal Mail fails to deliver the timesheets.

Timesheets could be faxed to **mosaic** SDSS Payroll or scanned and sent by email. However, we need to have confirmation that this information has been authorised by the employer.

Late Information

If you are unable to provide wages information by the scheduled time, if possible, please inform **mosaic** SDSS Payroll as soon as possible, as to why there is a delay.

Early Information

There are times during the year when **mosaic** SDSS Payroll may require wages information earlier than usual (for example, bank holiday times, Christmas, New Year etc).

Payroll will notify employers of these temporarily altered schedules.

Changed Payments
At times, employees have different payments to usual. These can include extra bank holiday payments if made, retainer payments if an employer is hospitalised or on holiday. The employer needs to notify payroll if there are reasons for a "changed payment".

Timesheets
If you need more timesheets, simply contact payroll, and more will be posted to you.

EMPLOYEE ANNUAL LEAVE

All employees are entitled to 5.6 weeks (pro rata for part-time workers) annual leave per year which includes Bank Holidays. Bank Holidays are considered a normal working day, unless specified in the employment contract. There is also no employee right for enhanced pay or days off in lieu for bank holiday working unless specified in the employment contract.

Annual leave entitlement commences from day 1 of employment, although employers need to be careful that they do not allow excessive paid annual leave periods before the employee has worked long enough to accumulate this. The recommendation is that paid annual leave is only to the degree that if the employee does not return to work, then it is possible to deduct sufficient money from their final pay to cover this cost, or the danger is that an employer has overpaid annual leave and has also had to pay for alternative care cover costs.

The employer should maintain a record of all leave taken by each employee. We can provide a form for employers to keep their own record of employee annual leave taken or booked in advance.

Retaining a record helps to avoid any disputes regarding the amount of leave remaining at the end of the leave year and can also prevent paying too much in leave payments.

A standard leave year is often 1 April to 31 March.

However, each employer can choose their own leave year period, but ensure continuity of this for all employees. If it is different from the standard year, then please inform Payroll of your leave year dates.

Legally, employers should ensure that employees actually take their full annual leave entitlement. This also means that employers need to arrange alternative care/employee cover during periods of annual leave, so need to consider their contingency staffing plans. This may be covered by other employees or by interim/temporary care agency staff.

CALCULATING ANNUAL LEAVE

There is an online calculator available:
https://www.gov.uk/calculate-your-holiday-entitlement

It is advisable to calculate annual leave in hours for greater accuracy.

Otherwise, it is 5.6 X weekly hours worked
Therefore, an employee has regular 20 hours per week work:
5.6 x 20 = 112 hours due over 1 years work

If employees work variable hours, then an average over 3 months needs to be determined to use in the calculation.

If employees commence part-way through a leave year, or leave employment during a leave year, then these need careful calculations to ensure entitlement is correct.

EMPLOYEE LEAVES

When an employee leaves, you will need to inform **mosaic** SDSS Payroll of their leaving date, and if they have taken any annual leave.

It is likely that the employee will leave during a leave year, so their annual leave entitlement will require recalculation. It is possible that they may have taken more leave than is due, and in this case, their final wage will need to be adjusted accordingly (if possible), in order to recoup money for the employer.

Final payslips and a P45 will be issued to the employee.

REDUNDANCY

There are situations when an employee may be made redundant and is also entitled to a redundancy payment.

The employer could die, and an employee is due a redundancy payment.

The employer may have reduced local authority funding, which means insufficient money available to employ all of his existing staff. A consequence of this may require the redundancy of an employee.

Redundancy is a complex and legal procedure, and care is needed to follow the appropriate legal procedures.

While Payroll will process final pay and redundancy payments, the legal redundancy procedure may be actioned by the Employer or their relevant Advisor/Employment Support provider, and **mosaic** SDSS Payroll will follow their instructions.

Redundancy payments are tax free to a current limit of £15,240.

AGE EXEMPTION

Employees over the State Pension age do not have to pay employee's National Insurance contributions (NICs) on their earnings.

The employer must still pay employer's NICs, but for employees over the State Pension age you should pay these at the not contracted-out rate.

Please note that PAYE (Pay As You Earn) tax deductions do not change when an employee reaches State Pension age.

The current state pension age is 63 for women and **65** for men, with the former due to rise steadily until all workers retire at **65** by 2018. From 2019, the state pension age will increase for both men and women, reaching **66** by 2020 and **67** between 2026 and 2028

The employer is responsible for ensuring that the correct contributions are paid.

Before you stop deducting employee NICs, you must have seen proof that your employee has reached State Pension age. This proof can be:

- birth certificate
- passport
- certificate of exception (form CA4140 or CF384)

You do not need to see a certificate of exception. If your employee produces a birth certificate or a passport you can authenticate their State Pension age against the State Pension age calculator.

Forms CA4140 and CF384 are issued by either the National Insurance Contributions and Employer Office - part of HM Revenue & Customs (HMRC) - or the Department for Work & Pensions (DWP).

Please note that the certificates issued by DWP are sometimes in paper format rather than card, but are equally acceptable for proof of age.

STATUTORY EMPLOYEE RIGHTS

There are several employee statutory rights that involve PAYE processing, and that employers have the responsibility to ensure are correctly administered and paid.

Statutory Sick Pay (SSP)
Statutory Sick Pay (SSP) is paid to any employee who earns above the 'Lower Earnings Limit' per week in any one job. The amount of SSP due may change annually and is determined by the government.

- Days 1-3 of any period of sickness are called 'qualifying days' and are unpaid.
- Subsequent days are paid at the rate set by HMRC. As a small employer SSP can be recouped by PAYE payment adjustments made by Payroll.
- SSP is limited to a maximum of 28 weeks. There are rules and procedures to SSP, which Payroll will administer on behalf of the employer, and notify accordingly

Statutory Maternity Pay (SMP) & Statutory Paternity Pay (SPP)
Statutory Maternity Pay or SMP is paid to employees who earn an amount above the 'Lower Earnings Limit' per week in any one job and who has worked for you for 26 weeks prior to 15 weeks before the expected date the baby is due.

- The employee must provide a MATB1 form (available from their midwife/doctor) before any payments can be made.
- Please send this to **mosaic** SDSS Payroll as soon as available.
- The amount of SSP due may change annually and is determined by the government.

Set statutory payments may apply to expectant fathers (**Statutory Paternity Pay or SPP**) and those who adopt children (Adoption Leave/Pay).

mosaic SDSS Payroll can calculate statutory payments for employers and can write to HMRC and request additional funding for you to pay your statutory payments if you have insufficient funding available.

Attachment of Earning (AOE)
Attachment of Earnings is when a court of law has the power to take money direct from a person's wages (e.g. for child maintenance).

If the employer receives a legal AOE notification, then this needs to be sent to **mosaic** SDSS Payroll who will then administer this on their behalf. If another provider is responsible for managing the employer's accounts, then **mosaic** SDSS Payroll will inform them of the AOE instruction for them to make the payment of the legal deduction from wages.

Student Loan Repayments
Deductions from wages may be needed if your employee is having to make student loan repayments.
HMRC will issue instructions to the employer, giving details of the student loan repayment that will need to be deducted through PAYE processing. This will then be auctioned by Payroll accordingly.

INDEPENDENCE – DOING YOUR OWN PAYROLL

For any employer who is considering "doing your own payroll" it is crucial that you are able to use a computer and have internet access.

You will need specialist payroll software capable of directly reporting your payroll information/processing electronically to HM Revenue & Customs. You would need some computer expertise in order to manage this role.

If you have these options and would be capable of taking on this extra responsibility and tasks as an employer, then there is considerable information and guidance available online from the Revenue. For example: https://www.gov.uk/register-employer

To register as a new employer, this can be done online, via email, telephone or at a HMRC office.

Telephone:
0300 200 3211

Textphone:
0300 200 3212

Fax:
03000 523 030

However, either online or by telephone are the recommended options.

HM Revenue & Customs will require you to provide various information as part of your registration, including your own personal national insurance number.

Remember that if you are operating payroll yourself, then you may have to action any statutory payments yourself as well and meet all of the HMRC online requirements for processing.

Registration Online will provide you with access through "the Government Gateway" and unique user ID and passwords for access. Your PAYE employer reference and Accounts Reference and Activation Code will be sent to you by HM Revenue & Customs.

The HMRC does provide a free Basic PAYE tools software that can be installed on your computer, which will enable you to meet most of the HMRC requirements—including online reporting—but may not meet all. In which case, HMRC says that you need commercial payroll software which can be expensive and have annual maintenance/update charges, and you would need to understand how to operate it correctly. (For example, **mosaic** SDSS Payroll uses Sage software, and also Sage Accounts software).

HMRC also increasingly prefers to communicate electronically to employers, and does so through their PAYE online system, sending notices, messages and reminders, including new/amended employee tax code notifications. In order to operate PAYE correctly, you will need to action information/instructions received from the HMRC.

Eventually, we anticipate that employers will in future need to make PAYE payments to HM Revenue & Customs electronically.

PAYE online can also be used for National Insurance number verification.

WORK PLACE PENSION

All employers, whose workers earn over £10,000 per year, are aged 22 or over and under state pension age, must now enrol their employees into a pension scheme. This is a legal obligation, which has been placed on employers by the government to encourage more people to have another income in addition to the state pension when they retire.

As an employer your duties regarding a pension start from the date your first employee starts work.

mosaic SDSS Payroll can assist you with your pension duties. Currently we use the National Employment Savings Trust (NEST), which is the government sponsored pension scheme.

mosaic SDSS Payroll will send each employers relevant information and letters to pass onto the employees as required. This will detail instructions for the employer and information for the employee. It will also set out the processes that the employer, **mosaic** SDSS Payroll and employee will be required to follow.

PAYE GLOSSARY

Tax Codes
These are instructions provided by HM Revenue & Customs to the employer. The employee tax code determines how much tax is to be deducted. **mosaic** SDSS Payroll – on behalf of the employer- has to action the official HMRC Tax Code (eg 1185L) and has no control over how the HMRC has made that decision. **mosaic** SDSS Payroll has to follow these instructions. If an employee disputes their tax code, then they need to contact their Tax Office themselves to discuss their concern.

P45
P45 is a form issued by an employer to an employee at the cessation of their employment. It includes the employee's National Insurance number, date of birth, tax code and year to date cumulative earnings, and tax paid to date.

When a new employee starts they should provide their P45 (or complete a Starter Checklist if a P45 is not available). This must be sent to **mosaic** SDSS Payroll as soon as possible. **mosaic** SDSS Payroll will continue to use the tax code applied by the previous employer.

Starter Checklist
The new employee must complete this form. The form is completed and sent to **mosaic** SDSS Payroll, who will then inform HMRC, who will inform the correct tax code to use. As this may take some time, **mosaic** SDSS Payroll have HMRC instructions of temporary tax codes to use, until the formal code notification s received from the Revenue.

P60
A P60 is issued to an employee at the end of each tax year. This states total earnings, total tax paid and total National Insurance contributions for that year. This is an important document and should be retained safely. P60s are only issued if the employee is still employed on April 5th of that tax year.

EXAMPLE FORMS & TEMPLATE DOCUMENTATIONS

HM Revenue & Customs: Authorising Your Agent (64-8)

HM Revenue & Customs: Authorising Your Agent To Use PAYE Online Services (FB12)

Fax/Email Information Authorisation

Register New Employer on the PAYE scheme

Employee --- Data Protection Authorisation

Employee --- Bank Details Form

Employee --- Annual Leave Form

Employee --- Mileage/Expenses Form

Employee --- Timesheets

Employee --- Payslip

Employer --- Payment of wages to employee

Employer --- HMRC PAYE Payment Record

Employer --- 24 hour Working Times/Rota template

Employer/Employee --- Changes Notification

Employer – Pension Letter

HM Revenue & Customs

Authorising your agent

Please read the notes on the back before completing this authority. This authority allows us to exchange and disclose information about you with your agent and to deal with them on matters within the responsibility of HM Revenue and Customs (HMRC), as specified on this form. This overrides any earlier authority given to HMRC. We will hold this authority until you tell us that the details have changed.

I, (print your name)

of (name of your business, company or trust if applicable)

authorise HMRC to disclose information to

(agent's business name)

I agree that the nominated agent has agreed to act on my/our behalf, and the information is correct and complete. The authorisation is limited to the matters shown on the right-hand side of this form.

Signature see note 1 overleaf before signing

Date

Give your personal details or company registered office here

Address

Postcode

Phone number

Give your agent's details here

Address

Postcode

Phone number

Agent codes (SA/CT/PAYE)

Client reference

For official use only

SA	☐	/ /	COTAX	☐	/ /
NIRS	☐	/ /	EBS	☐	/ /
COP	☐	/ /	VAT	☐	/ /
NTC	☐	/ /	COP link	☐	/ /

Please tick the box(es) and provide the reference(s) requested only for those matters for which you want HMRC to deal with your agent.

Individual*/Partnership*/Trust* Tax Affairs ☐ * select
*delete as appropriate (including National Insurance)

Your National Insurance number (individuals only)

If you are self employed tick here ☐

Unique Taxpayer Reference (UTR) (if applicable)

If UTR not yet issued tick here ☐

If you are a Self Assessment taxpayer, we will send your Statement of Account to you, but if you would like us to send it to your agent instead, please tick here ☐

Tax credits ☐

Your National Insurance number (only if not entered above)

If you have a joint tax credit claim and the other claimant wants HMRC to deal with this agent, they should sign here

Name

Signature

Joint claimant's National Insurance number

Corporation Tax ☐

Company Registration Number

Company's Unique Taxpayer Reference

NOTE: Do not complete this section if you are an employee. Only tick the box if you are an employer operating PAYE

Employer PAYE Scheme ☐

Employer PAYE reference

VAT ☐ (see notes 2 and 5 overleaf)

VAT Registration Number

If not yet registered tick here ☐

1 Who should sign the form

If the authority is for	Who signs the form
You, as an individual	You, for your personal tax affairs
A company	The secretary or other responsible officer of the company
A partnership	The partner responsible for the partnership's tax affairs. It applies only to the partnership. Individual partners need to sign a separate authority for their own tax affairs
A trust	One or more of the trustees

2 What this authority means

For matters other than VAT or tax credits

We will start sending letters and forms to your agent and give them access to your account information online. Sometimes we need to correspond with you as well as, or instead of, your agent.

For example, the latest information on what Self Assessment forms we send automatically can be found on our website, go to **www.gov.uk/topic/personal-tax/self-assessment** or phone the Self Assessment Helpdesk on **0300 200 3310**.

You will not receive your Self Assessment Statements of Account if you authorise your agent to receive them instead, but paying any amount due is your responsibility.

We do not send National Insurance statements and requests for payment to your agent unless you have asked us if you can defer payment.

Companies do not receive Statements of Account.

For VAT and tax credits

We will continue to send correspondence to you rather than to your agent but we can deal with your agent in writing or by phone on specific matters. If your agent is able to submit VAT returns online on your behalf, you will need to authorise them to do so through our website. For joint tax credit claims, we need both claimants to sign this authority to enable HM Revenue and Customs to deal with your agent.

3 How we use your information

HM Revenue and Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue and Customs unless the law permits us to do so. For more information go to **www.gov.uk/hmrc/information-charter**

4 Multiple agents

If you have more than one agent (for example, one acting for the PAYE scheme and another for Corporation Tax), please sign one of these forms for each.

5 Where to send this form

When you have completed this form please send it to:

National Insurance Contributions and Employer Office
HM Revenue and Customs
BX9 1AN

There are some exceptions to this to help speed the handling of your details in certain circumstances. If this form:

- accompanies other correspondence, send it to the appropriate HM Revenue and Customs (HMRC) office
- is solely for Corporation Tax affairs, send it to the HMRC office that deals with the company
- is for a High Net Worth customer, send it to the appropriate High Net Worth Unit
- accompanies a VAT Registration application, send it to the appropriate VAT Registration Unit
- has been specifically requested by an HMRC office, send it back to that office

HM Revenue & Customs

Authorising your agent to use PAYE/CIS online services (Internet)

Employer's PAYE reference *(see Notes on page 2)*

☐☐☐ / ☐☐☐☐☐☐☐☐☐☐

Accounts Office reference *(see Notes on page 2)*

☐☐☐ P ☐ ☐☐☐☐☐☐☐☐

Please read the notes on page 2 before completing this authority

Enter your name – *use capital letters*

I, the above, authorise my agent to use PAYE online and/or CIS online services to receive information over the Internet from HM Revenue & Customs (HMRC) on my behalf.

Name of agent

Tick one or both of the following

I authorise the agent named above to use PAYE online services to receive information over the Internet from HMRC on my behalf ☐

I am a contractor in the Construction Industry Scheme and wish to authorise the agent named above to use the CIS online services to receive information over the Internet from HMRC on my behalf ☐

Employer/contractor details

Name

Address

Postcode

☐☐☐☐ ☐☐☐☐

Are you registered as an organisation on the Government Gateway? No ☐ Yes ☐

If you are registered, you can complete your agent authorisation at the Government Gateway instead of using this paper form. We can update your records quicker if you use this method.

Agent's details

Address

Postcode

☐☐☐☐ ☐☐☐☐

Contact name

Phone number

Fax number

Email address

PAYE Agent ID Code

☐☐☐☐☐☐

Agent's Government Gateway Identifier

You need to get this from your agent

☐☐☐☐☐☐☐☐☐☐☐☐

Signature

Date *DD MM YYYY*

☐☐ ☐☐ ☐☐☐☐

Notes

This form FBI2 can only be used to authorise accepting information over the Internet.

Please send the completed form to:

HM Revenue & Customs
Central Agent Authorisation Team
Benton Park View
Longbenton
NEWCASTLE UPON TYNE
NE98 1ZZ

If your agent is registered, they can use the **Online Agent Authorisation** service to complete this authorisation online. It can save time and reduce the chances of error.

Please use form 64-8 if you want to authorise an agent to act on your behalf generally, in connection with Self Assessment or other HMRC matters.

Go to **www.hmrc.gov.uk/online** for more information about our Online services.

Reference numbers

Employer PAYE reference - This can be found on correspondence you receive from your HMRC office, for example forms P6, P9, P35.

Accounts Office reference - This can be found on the yellow payslip booklet P30BC sent to you by your HMRC Accounts Office.

Who should sign the form

It depends what type of employer you are.
See the guidance below.

Type of employer/contractor	Who signs the form
Individual	You
Companies	The secretary or any other responsible officer of the company
Partnerships	The partner responsible for the partnership's affairs It applies only to the partnership. Individual partners need to sign a separate authority for their own affairs
Trusts	One or more of the trustees

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime. We may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to **www.hmrc.gov.uk** and look for *Data Protection Act* within the Search facility.

AUTHORISATION FOR E-MAIL/FAX COMMUNICATION

E-Mail Address: .....

I request & authorise mosaic to send e-mail communications, accounts & employee payroll information without encryption.

I acknowledge that e-mail is not a completely secure means of communication and it may be possible for others to intercept and read these unencrypted communications. I accept this risk & ask mosaic to action this communication request.

Signature: .....

Print Name: .....

Date: .....

Fax Number: .....

I request and authorise mosaic to send me payslips & PAYE summary by fax.

I acknowledge that fax is not a completely secure means of communication and it may be possible for others to intercept and read these unencrypted communications. I accept this risk & ask mosaic to action this communication request.

Signature: .....

Print Name: .....

Date: .....

REGISTER NEW EMPLOYER ON THE PAYE SCHEME – PAYROLL DETAILS
(Details required by administrative/ payroll assistant.)

FUNDING TYPE: Leicester / Leicestershire / Leicestershire Child DP / NHS-PHB / Nottingham / NHS / Self / other business.....	
CUSTOMER (if different from employer and relationship to employer)	
NAME of new employer: Mr/Ms/Mrs/..... ADDRESS inc Postcode **National Insurance no. of employer** TELEPHONE NUMBER EMAIL FAX	__ __ __ __ __ __ __ __ _
NUMBER of employees:	
NAME of employee/s if known:	
EMPLOYEE/S START DATE:	
HOW EMPLOYEE/S ARE TO BE PAID: Please circle applicable schedule.	2 WEEKLY 4 WEEKLY MONTHLY
EMPLOYEE/S HOURS **PER PAY PERIOD** if set amount of hours: If variable please state 'VARIABLE'	
EMPLOYEE/S PAY RATES:	Weekday: Weekend: Bank Holiday:

First Pay Date?

For Managed Accounts only, money in PAs Bank Account on? Mon / Thurs

How does the employer require the payroll information? Phone, fax, email. Payroll will automatically send out copies of the wage advice.

Does the employer have any special needs in how they receive the payroll information? e.g. Large print, require a Gujarati speaker.

PAYROLL – DATA PROTECTION

mosaic:
shaping disability services

Employers name:

Employers Address:

Employees Agreement: (to be signed/ agreed by each employee)

I authorise my employer to provide only necessary personal information concerning my employment to **mosaic:** shaping disability services, for the purposes of providing payroll support.

Employees Name, Signature and date:

Name.....

Sign.....**Date**.....

Name.....

Sign.....**Date**.....

Name.....

Sign.....**Date**.....

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Self Directed Support Service (SDSS)

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Bank Details for BACS payment of wages/expenses **to employee**

Employer Name: _____

Employee Name	
Employee Address	
Account Holder Name	
Name of Bank	
Address of Bank	
Bank Sort Code	__ __ - __ __ - __ __
Bank Account Number	__ __ __ __ __ __ __ __

Please note that it is your responsibility to provide correct and legible bank account details. We will action payments as per your instruction. Also, ensure that this form is completed and submitted to **mosaic:** shaping disability services promptly as we are not able to take details over the telephone.

I confirm that I would like **mosaic:** shaping disability services to pay me my wages/ expenses via BACS transfer.

Signature of Employee: _____ Date: _____

FOR OFFICE USE

Date Submitted _____ BACS Reference _____

Direct Payments—Personal Budgets
Personal Assistant Annual Leave Form

Employer Name: PA Name:	Hours Due from: **1 April 201** to **31 March 201** : Hours carried forward from last leave year: **Total Hours Due:** (Based on hours per week worked)

	HOURS Taken / Booked	HOURS Remaining
April		
May		
June		
July		
August		
September		
October		
November		
December		
January		
February		
March		

Direct Payments—Personal Budget
Personal Assistant Mileage/Expenses

Employer Name:
Employee Name:

Date	Reason for Expense	PA Mileage	Amount	PA Signed receipt of expenses

I have agreed and authorised the above expenses. Pease pay these from my funding and in accordance with my support plan/budget.

Employer signature: ..... Date:.....

Direct Payments—Personal Budget
Personal Assistant Timesheet

Employer Name:				
Employee Name:				
Date	**Start Time**	**End Time**	**Number of Hours**	**PA Signature**
Total number of hours				

Comments:

I confirm that I have purchased the above hours of personal assistance for the tasks specified in my individual care plan with the monies provided by Social Services

Employer signature ..... Date.....

Employer Name

Department -

Payment Method - Cheque

Payment Period - Four Weekly

Basic	84.00	8.6000	722.40

PAYE Tax	0.00
National Insurance	8.88
Ee Pension	6.20
Er Pension	5.17

Total Gross Pay TD	5779.20
Gross for Tax TD	5779.20
Tax paid TD	0.00
Earnings For NI TD	5760.00
National Insurance TD	71.04
Ee Pension TD	49.60
Er Pension TD	41.36
Earnings for NI	720.00
Gross for Tax	722.40
Total Gross Pay	722.40
Nat. Insurance No	

30	29/10/2018		1185L	1	**Employee Name**	707.32

Direct Payments—Personal Budgets

Payment of wages to Personal Assistants

Employer Name:

Date Paid	PA Name	Total Hours	Amount	Cheque Number	Pay Received PA Signature

(Name of Employer) 2018 - 2019 HMRC Payment record			
Month	**Tax and NIC incurred between**	**Amount payable to HMRC**	**Due to be paid between**
1	6 April - 5 May 2018	£150.00	5TH - 19TH MAY 2018
2	6 May - 5 June 2018	£175.00	5TH - 19TH JUNE 2018
3	6 June - 5 July 2018	£150.00	5TH - 19TH JULY 2018
4	6 July - 5 August 2018		5TH - 19TH AUGUST 2018
5	6 August - 5 September 2018		5TH - 19TH SEPTEMBER 2018
6	6 September - 5 October 2018		5TH - 19TH OCTOBER 2018
7	6 October - 5 November 2018		5TH - 19TH NOVEMBER 2018
8	6 November - 5 December 2018		5TH - 19TH DECEMBER 2018
9	6 December 2018 - 5 January 2019		5TH - 19TH JANUARY 2019
10	6 January - 5 February 2019		5TH - 19TH FEBRUARY 2019
11	6 February - 5 March 2019		5TH - 19TH MARCH 2019
12	6 March - 5 April 2019		5TH - 19TH APRIL 2019

PLEASE MAKE YOUR PAYMENTS TO THE INLAND REVENUE NO LATER THAN THE 19TH OF EACH MONTH,
THE INLAND REVENUE DO CHARGE PENALTIES FOR LATE PAYMENTS.

Sun	Sat	Fri	Thur	Wed	Tues	Mon	
							12 Mid– 7am
							7am—8am
							8am—9am
							9am—10am
							10am—11am
							11am—12noon
							12 noon – 1pm
							1pm—2pm
							2pm—3pm
							3pm—4pm
							4pm—5pm
							5pm—6pm
							6pm—7pm
							7pm—8pm
							8pm— 9pm
							9pm—10pm
							10pm—11pm
							11pm—12 Mid

Employer/Employee Notification of Change

Employer

Change of Name	
Change of Address	
Change of Telephone Number	
Change of Email address	
Change of Fax number	

Employee

Change of Name	
Change of Address	
Change of bank account Sort Code	
Change of bank account Account Number	
Change of Regular Hours	
Change of Pay Rates	
Commencing from	Date

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Dear Employer

The law on workplace pensions has changed, you may have seen the advertisements on television, all employers are now required to automatically enrol any employees, who meet certain criteria, into a workplace pension and contribute towards it.

As an employer, your duties regarding a pension start from the date your first employee starts work.

mosaic: shaping disability services, as payroll agent, can assist you with this, we use the National Employment Savings Trust (NEST), which is the Government sponsored pension scheme, which is the most cost effective. If you do wish **mosaic** to assist you with your pension duties, please sign the attached consent form and return it to **mosaic**. For more details about the NEST pensions, please visit www.nestpensions.org.uk

Please note there are other pension providers in the market and you are can seek assistance from an independent financial advisor if you wish. If you then decide to go with another pension provider, please confirm, on the attached form that you will be handling your own pension arrangements.

If you do decide to use **mosaic**, we will:-

1. Assess your employees when they are paid and advise which of them (if any) meet the criteria to be automatically enrolled.

2. Issue letters for you to sign as the employer for your employees to advise whether they must be automatically enrolled in the pension, or invited to join if they are not automatically enrolled.

3. If you do have employees who need to be automatically enrolled, issue you with instructions to complete the initial set up on the NEST website. Please note **mosaic** are unable to complete this initial process for you as we are not legally allowed as a third party to agree to the terms and conditions on your behalf. Once this is complete, NEST will advise **mosaic** and we will take over all the remaining administration.

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4. Continue to assess your employees and advise you if they become eligible for automatic enrolment.

5. Administration costs, **mosaic** will deal with the administration of the pension as part of the general payroll process, there are no extra administration fees.

6) Contribution costs, if you as the employer are required to contribute towards the pension, the costs will be met by your Direct Payments/Personal Health Budget and will have been taken into account when your budget was calculated.

Yours sincerely,

P.P.

Dawood Paruk
Head of Administration

Pension Administration Authorisation Form

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Name Employer	
Address Post Code	
Telephone Number	
Email Address	

Section A

I am the person named above and I authorise **mosaic**: shaping disability services administer my NEST Pension Scheme. I would like **mosaic** to liaise with NEST Pension Scheme on my behalf as necessary.

Signature .....Date.....

Or

Section B

I do not want **mosaic** to administer my pension and I confirm that I will be fulfilling my responsibility as an employer, with regards to the Pension for my employees. I further confirm that I will notify the Pension regulator of the actions I have taken.

Signature .....Date.....

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Mission Statement

Our mission is to deliver information and services that disabled people want; services that promote inclusion, equality, independence, choice, empowerment, respect and dignity.

As an organisation we recognise and challenge the prejudice, discrimination and social isolation that many people face throughout their lives.

PAYROLL SERVICE GUIDE

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