



PAYROLL

Schedule of Services

Please ensure you read the following paragraphs carefully and give particular attention to the Your responsibilities section.

Recurring compliance work

We will prepare your UK payroll for each payroll period to meet UK employment tax requirements, specifically:

1. Calculating the pay as you earn (PAYE) deductions;
2. Calculating the employees' National Insurance Contributions (NIC) deductions;
3. Calculating the employer's NIC liabilities;
4. Calculating statutory payments, for example, Statutory Sick Pay and/or Statutory Maternity Pay;
5. Calculating pension contributions for employees who are members of workplace pension schemes (including those who are auto-enrolled);
6. Calculating the employer's pension contributions for the employees' workplace pension schemes;
7. Calculating other statutory and non-statutory deductions; and
8. Submitting information online to HMRC under RTI for PAYE

We will prepare and send to you the following documents before the time of payment through the payroll or due date for delivering information to HMRC:

1. Payroll summary report showing the reconciliation from gross to net for each employee and all relevant payroll totals;
2. The data included within each Full Payment Submission (FPS) for taxable pay and payrolled benefits for each employee;
3. A payslip for each employee unless not required;
4. A P45 for each leaver;
5. A report showing your PAYE and NIC liability and due date for payment; and
6. A report showing pension contributions payable in respect of each employee to the respective workplace pension scheme(s) of which they are members and the due date(s) for payment.

We will submit FPSs online to HMRC. (FPSs must reach HMRC normally on or before the payday). You must ensure that the data provided to us is complete and accurate and your attention is drawn to your legal responsibilities as set out below.

For each tax month we will prepare, where appropriate, an Employer Payment Summary (EPS) from the information and explanations that you provide to us. Examples include statutory payments, employment allowance, CIS deductions and confirmation that no payments were made to employees.

We will submit EPSs to HMRC. (EPSs must reach HMRC by the 19th of the month following the tax month to which they relate). You must ensure that the data provided to us is complete and accurate and your attention is drawn to your legal responsibilities as set out below.

At the end of the payroll year we will:

1. Prepare the final FPS (or EPS) including employer annual declarations and submit this to HMRC. (The final FPS (or EPS) for the year must reach HMRC by 19 April following the end of the tax year). You must ensure that the data provided to us is complete and accurate and your attention is drawn to your legal responsibilities as set out below; and
2. Prepare and send to you by the statutory due date Form P60 for each employee on the payroll at the year end.

We will deal with any online secure messages sent to us by HMRC in respect of your payroll.

We will submit National Insurance Number (NINO) verification requests as appropriate to verify or obtain a NINO for a new employee.

Ad hoc and advisory work

Where you have instructed us to do so, we will also provide such other taxation ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter, at our option. Where appropriate we will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work include:

1. Dealing with any enquiry opened into the payroll returns by HMRC.
2. Preparing any amended returns for periods before you report in real time which may be required and corresponding with HMRC as necessary.
3. Preparing and submitting correcting EPSs for earlier years.
4. Preparing and submitting an Earlier Year Update (EYU) to correct, after 19 April, any of the year to date totals submitted in your end of year FPS for a previous tax year, in respect of years after you started to send information in real time.

Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

Changes in the law or public policy and practice

We will not accept responsibility if you act on advice previously given by us without first confirming with us that the advice is still valid in light of any change in the law or your circumstances.

We will accept no liability for losses arising from changes in the law or the interpretation thereof that occur after the date on which the advice is given.

Your responsibilities

You are legally responsible for:

1. Ensuring that the data in your payroll submissions are correct and complete;
2. Making any submissions by the due date; and
3. Making payment of tax and NIC on time.
4. Ensuring your employees are aware that NGS Accountancy Ltd run your payroll and will hold their sensitive data.

Failure to do this may lead to penalties and/or interest.

Employers cannot delegate this legal responsibility to others.

To enable us to carry out our work you agree:

1. that all information required to be delivered online is submitted on the basis of full disclosure;
2. to provide full information necessary for dealing with your payroll affairs: we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
3. to agree with us the name(s) of the person(s) authorised by you to notify us of changes in employees and in rates of pay. We will process the changes only if notified by the appointed individual(s);
4. to advise us in writing of changes of payroll pay dates and workplace pension scheme contribution dates;
5. to notify us at least 3 working days prior to the payroll date of all transactions or events which may need to be reflected in the payroll for the period, including details of:
 - 5.1. all new employees (including full names, address, date of birth, National Insurance number, passport number) and details of their remuneration packages
 - 5.2. all leavers (including deaths of employees) and details of termination arrangements
 - 5.3. all remuneration changes
 - 5.4. all pension scheme changes
 - 5.5. any changes to the employees' bank accounts
 - 5.6. irregular and/or ad hoc payments and the dates to be paid;
6. to provide the data required to complete:
 - 6.1. in-year FPS by at least 3 working days prior to payroll pay dates so that they can be submitted on or before payday, or as agreed with us;
 - 6.2. in-year EPS by at least 3 days prior to 19th of the month following the tax month;
 - 6.3. final FPS (or EPS when applicable) for the year at least 3 days prior to 19 April following the end of the tax year;
 - 6.4. EYU within 3 days;
7. you will keep us informed of material changes in circumstances that could affect the payroll of the business. If you are unsure whether the change is material or not please let us know so that we can assess the significance or otherwise; and

8. to authorise us to approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs.

If the information required to complete the payroll services set out above is received less than 2 days before the payroll date, we will still endeavour to process the payroll to meet the agreed payroll date but we will not be liable for any costs or other losses arising if the payroll is late in these circumstances. We may charge an additional fee for work carried out in a shorter time period.