

Payroll In The United Kingdom

2018 Course Outline

Overview of The U.K. and How Law is Created

- Introduction
- Commerce
- Currency
- Government
- The People
- Education
- Payroll Professional and Qualifications
- Professional Organizations

Legislation

- How Is Legislation Created In The UK?
- From Draft Bill to Act of Parliament
- Secondary Legislation
- Europe

Employment Law

- Right to Work in U.K.
- Employer's responsibilities
- Worker status – employed or self-employed

Paying People

- Payslip
- Payment of net wages – how and when
- Calculation of pay

Earnings

- What counts as 'earnings'
- Benefits in kind
- Payment/earnings period

Deductions

- Employment Rights Act of 1996
- Types of deductions
- Implications of deductions

National Insurance Contributions

- What are National Insurance contributions
- National Insurance Number
- Classes Of NI Contributions
- Definition of 'employee'
- 'Earnings'
- NICs Categories (Table) Letters
- Limits, Thresholds and Rates
- Methods of calculation

Pay As You Earn and Income Tax

- What is PAYE?
- Tax year and tax calendar
- Frequency and date of payment
- Tax rates and bands
- Taxable income
- Personal allowances
- Tax codes
- Cumulative and non-cumulative operation of PAYE
- Tax tables
- Tax refunds
- Holiday pay in advance

Gross to Net and the Pay Statement

- The gross to net stage
- The pay statement

Starters and Leavers

- Data requirements
- Forms and certificates for starters
- Forms and certificates for leavers
- Appointment of salary
- Mistimed payments for starters and leavers
- Payments and leaving

National Insurance Contributions

- Earnings periods
- NICs on holiday pay paid in advance
- Director's National Insurance
- NIC data top report
- Correcting underpayments
- Key forms

Voluntary payrolling of benefits

- Calculating the value of a payrolled benefit
- Reporting payrolled benefits
- Key forms

Administration of Voluntary Deductions

- Statutory, contractual or voluntary
- Payslip entries
- Reconciliation and accounting
- Loan repayments

Pensions

- Types of pension schemes – overview
- Automatic enrollment
- Funding
- Payroll deductions

Student Loans

- Repayment Methods
- Notifications to begin Student Loan Deductions
- Making the Deductions
- Payments After Leaving
- Under-Deductions
- Death Of An Employee
- Pensions Payrolls
- Pay Statements
- Reporting Collected Student Loan Deductions
- Ceasing Student Loan Deductions
- Key forms

Attachment Orders

- Types of Attachment Order
- Attachable Earnings
- Definitions
- Special considerations
- 1971 Act AEOs
- Deductions from Earnings Orders
- Council Tax Attachment of Earnings Orders
- Direct Earnings Attachments orders
- Priority of orders
- Scottish attachment orders
- Calculation rounding
- Employer's costs

Jury Service

- Obligations
- Certificate of Loss of Earnings
- Financial loss allowance for jury service
- Payroll consequences

Real Time Information

- Data submission types
- HMRC responses
- Ad hoc payments
- Notational payments
- Timing of EPS submissions
- Key forms

Payroll In The United Kingdom *Cont'd*

Remittances to HMRC

- Overview
- Apprenticeship Levy
- Offset amounts
- Reconciliations
- Payment rules
- Abbreviations
- Key dates

Overview of year end obligations

- End of year returns
- Time limits
- PAYE online filing requirements
- Key dates

Introduction to Statutory Payments

- Course objectives
- Key terms
- Key forms
- NICs – Lower Earnings Limit
- Absence overview
- Disagreements and appeals
- Offences and penalties
- Recovery and funding of Statutory Payments
- Deductions
- Two or more employers

Statutory Sick Pay

- Sickness/Incapacity
- Exceptions and Exclusions
- The Period of Incapacity for Work
- Qualifying Days
- Waiting Days
- Average Weekly Earnings
- Linking
- Rate Of SSP
- Extent Of SSP Payments
- Notification and evidence
- Evidence
- Payment and offsetting
- Records
- Interaction of SPP with other statutory absence

Statutory Maternity Leave and Pay

- Expected Date of Childbirth/ Week Baby is Due
- Qualifying Week
- Exceptions and exclusions

- Ending SMP early
- Rate of SMP
- Payment Of SMP
- Pregnancy Related Illness and Early Birth
- Lump Sum Payments
- Offsetting
- Records

Maternity Leave

- Statutory Maternity Leave
- Notices required
- Terms and conditions during SML
- Terms and conditions and rights on return

Adoption Leave and Pay

- General Issues
- Statutory Adoption Leave
- Statutory Adoption Pay
- Records

Paternity Leave and Pay

- Introduction
- Statutory Paternity Leave (Birth)
- Statutory Paternity Pay
- Statutory Paternity Leave and Pay in adoption cases
- Payment – when and how much
- Cessation of Statutory Paternity pay
- Records

Shared Parental Leave and Pay

- Entitlement
- Amount of leave and pay
- Notice
- Other details
- Impact on other child-related leave

Time off for Appointments and Meetings

- Antenatal care
- Adoption appointments
- Complaint to tribunal

Transfer of Undertakings

Personal Records

- Data Protection Principles
- Terminology
- Individuals' Rights
- Payroll Issues

- Personal Data within the Payroll Department
- Ensuring Compliance

PAYE Compliance Visits

- RTI
- Scope
- New regulations
- Factsheets and advise
- Who can examine an employer's records
- Notice of a compliance visit
- Appeal Procedures

Audits

- PAYE Compliance Audits
- 'PAYE' audit

Settling Disagreements

- Acas
- Central arbitration committee
- Tribunals

Tax on Benefits and Expenses

- National Insurance contributions
- Expense payments
- Benefits in kind
- Notational payments
- Pecuniary liability
- Grossing up
- Returns of expenses and benefits
- Dispensations
- Exemptions and concessions
- Changing rules
- Salary sacrifice and maternity leave
- Salary sacrifice and minimum wage rates
- Childcare and restrictions on tax relief

Taxed Award Schemes & PAYE Settlement Agreements

- Introduction
- Taxed Award Schemes
- PAYE Settlement Agreement

International Employees

- Work Permits
- Tax and National Insurance Liability
- Right to Work in the U.K.