

Employer Update

EMPLOYER UPDATE

It's that time of year again - your Employer Annual Return, form P35, must be submitted to HM Revenue & Customs on or before **19 May 2008**. A penalty of £100 will automatically be issued if you fail to meet this deadline.

Other important dates for you to note are:

19 April 2008 - If you make your liability payment by cheque, it must reach HMRC by 19 April 2008 to avoid an interest charge.

22 April 2008 - If you pay by an approved electronic payment method, your payment must reach HMRC by 22 April 2008 to avoid an interest charge.

31 May 2008 - Forms P60 must be issued to each relevant employee.

6 July 2008 - P9D, P11D and P11D(b) forms for declaring Benefits in Kind must be both submitted to HMRC and issued to each relevant employee.

19 July 2008 - Deadline for payment of Class 1A NIC's by post.

22 July 2008 - Deadline for payment of Class 1A NIC's by an approved electronic payment method.

If you have asked us to complete and submit your Employer Annual Returns for you, we will contact you again in April once all the relevant forms have been completed.



Employing Children

Just a quick reminder about the regulations surrounding employing anyone under the age of 17.

Attached is a copy of a letter from Cumbria County Council together with their 'Part-Time Work and Still at School' leaflet and a sample application form. If necessary, further application forms can be requested from the council.

Are you a Company Director?

If you are a director of a company and you receive a salary & dividend package, please let us know as soon as possible if you would like us to review this for you. We may be able to make some changes before the end of the tax year which could benefit you.



Casual workers who are paid by you outside your payroll scheme, must be declared on an Employers Supplementary Return.

Please let us know as soon as possible if you have paid any casual workers during the year which should be declared in this manner.