

# NEWSLETTER

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[www.grainger-platt.co.uk](http://www.grainger-platt.co.uk)

## Employers Update

DEADLINE FOR EMPLOYER RETURNS

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 2009**. 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 2009** - If you make your liability payment by cheque, it must reach HMRC by 19 April 2008 to avoid an interest charge.

**22 April 2009** - 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 2009** - Forms P60 must be issued to each relevant employee.

**6 July 2009** - 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 2009** - Deadline for payment of Class 1A NIC's by post.

**22 July 2009** - 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.*

### 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

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.

### Payments to HMRC

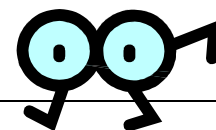
If you make your monthly payments to HMRC by BACS, please note that the account numbers are changing from 6 April 2009. If you need further details, please let us know as soon as possible.

### NEW LOOK

In-Year forms like the P45 and P46 must, from 6 April 2009, be submitted online. If we process your payroll for you then we can do this on your behalf.

However, keep an eye open for the 'new look' forms which coincide with this change...

### FORMS



# Employers Update

## Important Changes to.....

From 6 April 2009, there are **new automatic penalties** for those who do not comply with National Minimum Wage rules!

Penalties will range from £100 to £5,000 (in addition to arrears owed to the employee) but for those employers who settle within 14 days of notification there will be a 50% discount of the penalty for prompt payment.

Prior to this change, there were separate notices for underpayment and penalties but this current system will be replaced by a combined notice showing both. This will be issued when arrears are discovered during an enquiry.

The notice will detail:

- ◇ the amount owed to the employee using the formula:

$$\frac{\text{Original Underpayment}}{\text{Original NMW Rate}} \times \text{Current NMW Rate} = \text{Arrears}$$

- ◇ The penalty - half of the total underpayment shown on the notice

Other changes from 6 April 2009 also include officers being allowed to remove NMW records from an employer's premises for a reasonable period to copy them!

For further information, you can contact the NMW Helpline on 0845 6000 678 or view Business Link's web pages on the subject at: [www.businesslink.gov.uk/nmw](http://www.businesslink.gov.uk/nmw)

## National Minimum Wage



Although it is possible to submit your Employers Annual Return using the paper copy for 2008/09, this will no longer be available for your 2009/10 Return.

If we do not process your Returns for you and you are still not doing it online yourself, please feel free to ask us about what the next step is.

We recommend all our clients who employ staff move to filing online as soon as possible so that teething troubles can be ironed out before this becomes compulsory.

## Employer Pack

If you process your own payroll then you should shortly be receiving your 2009/10 Employer Pack.

If we process your payroll for you then, although we receive a Pack as your Agent, you will also receive a Pack for yourself. HMRC have taken the decision to issue both Packs as there is information contained within them that is relevant to both us as Agents and yourself as the Employer.

Please take time to read through these Packs rather than send them directly to us.

