

holiday pay scheme

With effect from 1 April 2009, the minimum statutory holiday entitlement is increased from 4.8 weeks to 5.6 weeks. For those clients using the Pro-Pay holiday accrual scheme this means an increase in accrual rate as follows:

9.23% increases to 10.77%
10.16% increases to 12.07%

Unless we are advised otherwise, we will increase this rate from Tax Week No 1 of the 2009/10 tax year.



New Statutory Rates for 2009/10

Weekly rate of SSP	£79.15
Weekly Lower rate of SMP/SAP/SPP	£123.06
Normal Tax code	647L (Personal Allowance is £6,475)
20% Threshold for tax	£0 - £37,400
40% Threshold for tax	Over £37,400
Statutory Redundancy Pay	£350 maximum weekly pay

new P45 forms

MANDATORY from 6 APRIL 2009

After many years of use, the A5 size P45 is to become obsolete with the introduction of the new size A4 size P45. We will be using this style P45 for all leavers in the new tax year and they will be printed on normal A4 size paper rather than on Inland Revenue stationery.

The new style form will consist of 3 parts, Part 1A which is the employee's copy, Part 2 which the employee will hand to their new employer and Part 3 which is to be completed by the new employer. When a new employee hands you the new style P45 please send Parts 2 and 3 to us and we will file it for you.

The A4 version includes date of birth and gender fields and from 6 April 2009 it will be **compulsory** that employers include this information on the A4 version. Please therefore ensure that when you have new starters, we are given their **date of birth and gender** as we will be unable to add them without this information.

Payments to HMRC 2009/2010

HMRC have changed their banking arrangements for the new tax year. All payments should be made to the following accounts:

Accounts Office Cumbernauld
 Account Name HMRC Cumbernauld
 Sort Code 08-32-10
 Account Number 12001039

Accounts Office Shipley
 Account Name HMRC Shipley
 Sort Code 08-32-10
 Account Number 12001020

For PAYE, all payments for 2009/10, and subsequent years, need to be made to the accounts shown above This will also apply to any payments for previous years that are made electronically

Employers making PAYE payments to HMRC using Bank Giro Credit slips will shortly be issued with their 2009/10 payslip booklets by post. These have been updated to reflect the new payment information to HMRC after 6 April 2009



Employers with more than 50 employees In Year online filing

MANDATORY from 6 APRIL 2009

Employers with 50 or more employees **MUST** send their new starter and leaver information electronically to HMRC from 6 April 2009.

This means that you should no longer send any paperwork to HMRC when you take on new employees. When you receive a P45/P46 from a new starter you **MUST** send the forms to us so that we can file them online on your behalf.

HMRC will be charging penalties for sending paper forms based on the number of paper forms they receive, each quarter, in error, on a sliding scale up to a maximum of £3,000, although there will be a period of grace for the first 3 quarters of 2009/10



Email address

Please use our central email address for **ALL** payrolls and payroll related queries -

payroll@pro-pay.co.uk

This will ensure your query is answered in a prompt manner

New Starters

Please ensure that all new employees provide you with their date of birth and you let us have their gender. These are now mandatory requirements as **NO** P45/P46/P14 can be filed with HMRC without them. We will **NOT** be able to add a new employee without this information.

ePayslips

Don't forget this facility is now available to all our clients and is proving very popular, particularly to those employers with field or non-office based staff.

If you are in the Eastbourne area on Thursday 25th June, come and meet us at our stand D14 at Let's Do Business taking place at The Winter Garden, Eastbourne. Visit www.letsdobusiness.org for further details