

Employer Responsibilities

Presented by Cally Butler, Payroll Consultant
and Tracey McCarthy, HR Consultant



Welcome to this online workshop



Welcome sign



What to expect from this session

- This session will be recorded and uploaded to the parent participation YouTube account. If you don't want to be on the recording, please do switch off your camera.
- We have designated some time for questions and answers. However, if you need to ask something at another time please do, you can ask by voice or in the chat.
- Please keep yourself muted if you aren't talking to help us minimise background noises.
- At the end of the session, we'll send you a link to a short feedback survey – please complete it. Your views and ideas are really important to help us improve and develop how we can support.



Payroll

Employer Responsibilities

Register as an Employer

www.gov.uk/register-employer

You normally need to register as an employer with HM Revenue and Customs (HMRC) when you start employing staff, or using subcontractors for construction work.

You must register even if you're only employing yourself, for example as the only director of a limited company.

You must register before the first payday. It can take up to 5 working days to get your employer PAYE reference number. You cannot register more than 2 months before you start paying people.

Once you have registered as an employer, HMRC will send you two references that are needed for setting up your payroll:

PAYE reference

Accounts Office Reference

Setting Up Payroll

- Business name
- Business address
- PAYE Reference
- Accounts Office Reference
- Pay dates e.g.; last day of month

You are now ready to add your employees!



Employee Information

- Full name
- Address
- Date of Birth
- National Insurance (NI) number
- Gender
- Start date
- Contracted working days
- Rate of pay
- Bank details
- New starter checklist or P45 to determine tax code
- Any Student Loans
- Email address for e-payslips
- Any Attachments of Earnings Orders

Pensions / Automatic Enrolment

- All employers must provide a pension scheme
- Choose a pension provider
- Assess your staff
- Write to your staff



Assessing Your Staff

- **Eligible:** 22yrs-State Pension Age, earning more than £833/mth – must be enrolled
- **Non-Eligible:** 16-21yrs or over State Pension Age earning more than £833/mth or earning more than £520/mth
- **Entitled:** 16-74yrs, does not have qualifying earnings (less than £520)
- Employee contributions: 5%
- Employer contributions: 3%



Choose a Pension Scheme



There are many more available!

Declaration of Compliance

- This must be completed within 5 months and submitted to The Pension Regulator
- You must complete this even if no-one is enrolled in your pension scheme

This is a legal requirement



- Every 3 years, you will need to re-assess your staff and submit a Re-Declaration of Compliance to The Pension Regulator

Running Payroll

- Data input into payroll
- Software calculates any deductions from pay, such as tax, NI, pensions
- Payroll reports generated
- Payslips distributed
- Pay employees
- Submit payroll data to HMRC



Payslip Requirements

- Gross pay
- Hours worked if these are variable
- Deductions; tax, NI, pension, student loans, attachment orders
- Net (take-home) pay

EMPLOYEE				NUMBER		EMPLOYER	
G B Ellington				1234C		Flywheel & Driftwood Ltd	
PAYMENTS				DEDUCTIONS		TO DATE	
Description	Hours	Rate	Amount	Income Tax	238.18	TAXABLE TAX	39,741.02
Standard Rate	17.00	12.50	212.50	National Insurance	86.54		8,017.96
Overtime	5.00	25.00	125.00	Stakeholder Pension	50.00	NAT.INS.	3,306.01
Total Hourly Pay			337.50	Student Loan Repayment	70.00		
Basic pay			610.00	Atch:CSA	73.26		
OSPP Added			128.73				
TOTAL			1,076.23	TOTAL		517.98	
G B Ellington 23 Glebe Crescent Bryanstow Brenzett Kent ER4 5TR				Paid by Cash		NET PAY 558.25	
				Holidays: 28 days available, 5 taken, 23 remaining			
				Employer's PAYE Ref. 834 / M6115			

Paying HMRC

- All tax, NI and student loans deducted from pay, plus employers NI, must be paid to HMRC by 22nd of the following tax month
- E.g.; 06/04 – 05/05 due 22/05

You can send a cheque by post to HM Revenue and Customs (HMRC) if you have fewer than 250 employees.

HMRC
Direct
BX5 5BD

Bank Transfer:
HMRC Cumbernauld
Sort-code 08-32-10
Account No. 12001039



Butler-Crowe Payroll

- www.butlercrowepayroll.co.uk cally.butler@butlercrowepayroll.co.uk
- Telephone: 01454 273556
- Services offered: all aspects of payroll including assistance calculating salaries, all Parental Leave, sickness, starters, leavers, automatic enrolment for pension, encrypted electronic reports/payslips, Year End and P11d's, all using HMRC compliant software
- **SPECIAL OFFER** – waiving of new client set up fee for webinar attendees

LET'S KEEP HR SIMPLE!

**Presentation for Contact
members**

13th July 2023



HR SERVICES
— BRISTOL —
Keeping HR simple

Tracey McCarthy





**This is Ollie,
also known as
Granny's gorgeous boy!**

**We have so much fun
together!**

**Our family receives fantastic
support from
South Glos Parent Carers**



EMPLOYMENT STATUS



Employee:

Full employment rights (after 2 years)

Worker:

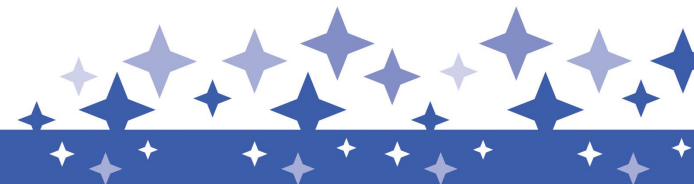
No regular hours

Some rights are based on hours worked

Self-employed:

No employment rights

Must be genuinely self employed

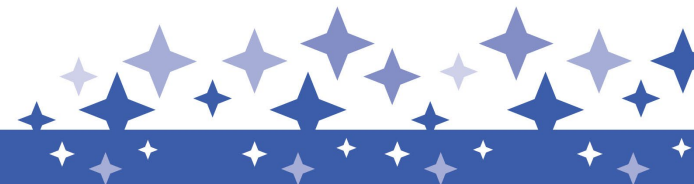


EMPLOYMENT STATUS



Failure to observe employment rights could result in:

- Fines from HMRC
- Fines for employing illegal workers
- Claims from people asserting their rights
- Reputational damage to your organisation



KEEPING HR SIMPLE



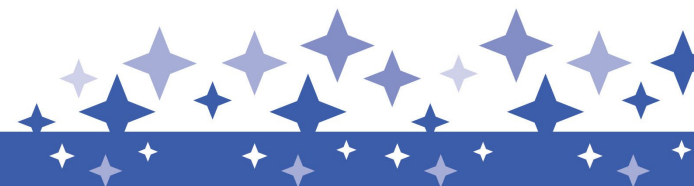
Managing people can get complicated and stressful.

HR challenges come in all shapes and sizes. You might have to interpret legislation for your workplace, prepare for redundancies, or deal with litigation. It's easy to get tied up in knots.

Keep it simple.

As your helping hand through all your HR needs, we'll guide you through:

- Drafting employment and workplace policies
- Managing a redundancy process
- Disciplinary and grievance issues
- Defending claims in the Employment Tribunal



EMPLOYER PACK: GUIDANCE

WHAT	WHY
1. Employment contract	Must be provided by day one of employment. You only need to complete the first page, and copy the table into page two. Intentionally made simple!
2. Disciplinary policy	This is a statutory requirement, detailing the standards you expect and the process you will use if there is a problem. Hopefully you won't have to use it!
3. Data Protection toolkit	To help you understand how to store and process employee data.
4. Grievance policy	This is a statutory requirement. It provides a process in the event of an employee complaint. Hopefully you won't need to use it!
5. Sickness Absence toolkit	This sets out how you will operate a fair process when managing employees who are not fit for work.
6. Working Hours and Absences policy	This contains information on employees' rights and good practice for managing absences other than sickness.
7. Supervision toolkit	Good practice for managing people.

WHAT	WHY
8. Appraisal toolkit	Good practice process for managing people: reflecting; giving feedback; annual planning.
9. HR file index/ checklist	To help you to understand what records you need to keep.
10. Holiday calculator	To help you calculate entitlements.
11. Employee data spreadsheet	A central record for all employees, so that you don't have to look at individual files for information. Acts as a (free) database.
12. Employment status & right to work in the UK guidance	To help you understand your legal duties when engaging people to work in your organisation.
13. Equipment loan form	To keep a record when employees are given property belonging to the organisation.



UNDERSTANDING PEOPLE MATTERS



With over **20 years'** experience of HR in **voluntary, charity** and **social enterprise sectors**, HR Services Bristol are a trusted advisor for people management.

We're understanding

We value kindness and empathy in managing people.
We bring clarity and calm to your HR challenges.
You can focus on making a difference with your business.

We understand HR

You want to treat your employees fairly.

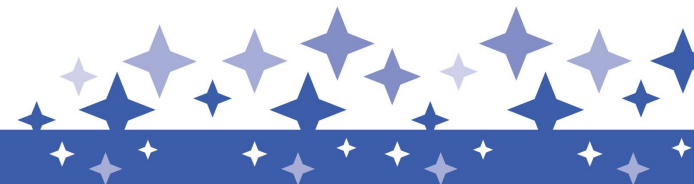
We have in-depth specialist experience to draft fair policies

You need peace of mind that you're complying with employment law

We stay up-to-date with changes, and advise you on compliance

You need a flexible service, while you develop your business.

We're on hand as and when you need us, with pricing options to suit you.





SPECIAL OFFER



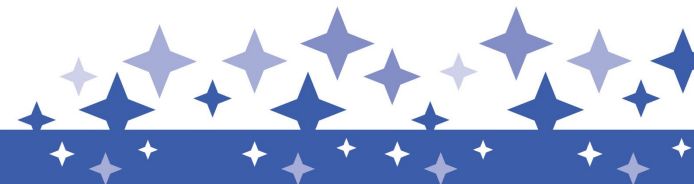
I specialise in advising and supporting charities.

Mindful of the limited funds you have, I have developed the Employer Pack for Parent Carer organisations.

I tailor this to the needs of your organisations.

The cost can only be guaranteed to the end of this year, so please get in touch if you would like to find out more:

tracey@hrservicesbristol.co.uk or call 07855 023 268



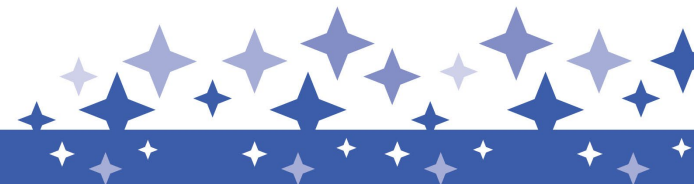
CREDIT



I highly recommend Mark at Brand 51 who created my branding and images used today.

Like me, he has worked with South Glos Parent Carers for a number of years. Check out their beautiful branding: <https://sgpc.org.uk/>

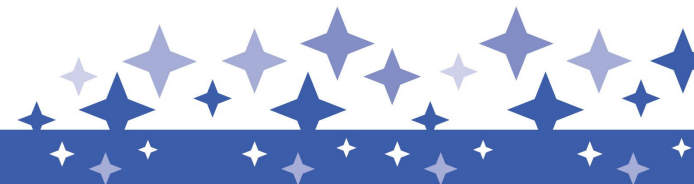
Mark is not eligible for VAT, just like me!



THANK YOU



Any questions?



Thank You!

- Thank you for attending with us today
- A short survey link will be sent to you via email
- Please take the time to complete this it will help us plan future online training events including other topics you would like to see
- The recording of this session and presentation will be on the parent participation Resources page of Contacts' website next week – an email confirming this will be sent to you once this is available

