



KEY PAYROLL DATES FOR EMPLOYERS

The end of the tax year is approaching fast and it is vital that you are prepared. This will undoubtedly save time, resources and money when the form filling commences. The key dates are as follows:

DATE	DETAILS
5 April 2009	Application for a P11D dispensation must be submitted to HMRC to obtain a dispensation for the tax year 08/09 (please note that some Inspectors will not back date the dispensation and hence it would be effective from 6 April 2009)
17 April /22 April 2009	PAYE and Class 1 NIC for the year ended 5 April 2009 must be paid to avoid interest charges (at 2.5%) Note ⇒ The later date applies if you make your PAYE remittances electronically
19 May 2009	Form P35 and Forms P14 must be with HMRC Note ⇒ £75 cash incentive is available to small businesses for filing their returns online ⇒ Penalties are automatically charged at £100 per tax month for overdue returns
31 May 2009	Employees must receive their Forms P60
6 July 2009	Forms P11D(b) and P11Ds must be submitted to HMRC Copy P11Ds must be given to employees An application for a PAYE Settlement Agreement (PSA) for 2008/09 must be submitted to HMRC
17 July/22 July 2009	Class 1A NIC arising from the P11D(b) must be paid to HMRC Note ⇒ The later date applies if you pay electronically
31 August 2009	Submission of the PSA calculations to HMRC (this date is not a statutory date but is the guidance date given by HMRC)
19 October 2009	PAYE and NIC arising from the PSA must be paid to HMRC

April 2009

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CHANGE IN STATUTORY HOLIDAY ENTITLEMENT

With effect from 1 April 2009, all employees are entitled to 5.6 weeks annual leave (28 days) ("Statutory Holiday Entitlement"). Part-time workers are entitled to the same level of holiday on a strict pro-rata basis. The above entitlement of 28 days can be (and in most cases will be) made up of 20 days annual leave plus the 8 Statutory Public Holidays.

Whilst, in general, this will not have a significant impact on employers, care needs to be taken in the first year of employment to ensure the employee's holiday entitlement is calculated correctly. Similarly, an individual's entitlement to paid Statutory Holiday Entitlement if they leave needs to be based on 28 days, assuming they are a full time employee.

For example, an employee who works 5 days a week, and qualifies for 5.6 weeks annual leave who finishes their employment after 6 months, having taken 5 days leave, plus there have been 2 Statutory Public Holidays, will be entitled to the following holiday pay:

28 days multiplied by 6/12 = 14 days less 5 days leave, less 2 days Statutory Public Holidays = 7 days to be paid.

In addition, it should be noted that an employee must take their holiday of 28 days as it is no longer permissible for any untaken leave to be paid, except when the employee is leaving. However, depending on an individual employee's contract, an employee can apply to carry an excess of holiday into the following year providing that the excess requested is over their Statutory Holiday Entitlement of 28 days. This may apply, for example, where the employee has a basic contractual entitlement of 22 days plus the Statutory Public Holidays, in which case they could request to carry an excess of 2 days into the following holiday year. Holiday carried forward must be taken within the next twelve months or it will be lost.

As the potential increase in Statutory Holiday Entitlement is a beneficial change to the terms and conditions of employment, there is no need to re-issue employment contracts. However, if your employees are benefiting from an increase in holiday, you do need to let them know of their increased entitlement in writing, which would normally be by way of a letter.

Should you require further assistance, please get in touch with Lynne Hunt on 020 7842 2025 or, if you are a client of the firm, with your normal Rawlinson & Hunter contact.

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