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Welcome to April's PayrockPayroll update. Coming up in this month's edition...

- P11D amendments**
 - New online service for PAYE Settlement Agreements**
 - National Minimum Wage common errors**
 - State Pension Age Review**
- PayrockPayroll update



Hi

Welcome to the first newsletter of the 2023-24 tax year. I hope your year end has gone smoothly and you're well on your way to signing everything off.

I remember when RTI was introduced, some 10 years ago now, and HMRC promised us that tax year end would be a thing of the past. We didn't believe them then and we don't believe them now!

We know it's coming every year, but there's still a mad dash to get everything over the line.

Well I know you've still got work to do, so this month is only a short edition.

P11D amendments

Last month I told you about HMRC's decision to completely withdraw paper forms P11D and P11D(b). From 6 April 2023 all P11D and P11D(b) data must be reported online without exception, and this will include benefits provided in the 2022-23 tax year, reportable by 6 July 2023. HMRC has been very clear that that it will no longer accept paper P11D and P11D(b) forms and this includes lists.

I know this has concerned many of you, who in the past have used the information on the paper forms to calculate the value of the benefit and the tax due, and some have been worried about where they will find the necessary information to provide to the employee.

Having spoken to several colleagues in the payroll arena, our belief is that, whether you use commercial payroll software or **HMRC's PAYE Online service** the experience should be the same as when you complete a paper form. So it would be as if you were completing the boxes of the form, you can take note of the information for each employee in terms of the value of the benefit and the amount of tax, and in fact with most payroll software you end up with an online version of the P11D which you can download and give to the employee.

I also mentioned last month that in future, amendments to P11Ds, which previously could only be changed using a paper form, must also be made online and that HMRC would be launching a new portal to enable you to do this.

The portal is now available on **GOV.UK**. As per the current print/post version, the forms should be completed and submitted electronically on an individual employee basis. There is no provision to submit bulk returns.

New online service for PAYE Settlement Agreements

Continuing on the same theme, HMRC has now launched a new online service to apply for a **PAYE Settlement Agreement (PSA)**. Employers and agents can also use the online service to amend or cancel an existing PSA. Agents can apply for a PSA on an employer's behalf, however, employers will need to give a signed letter of authority if agents do not have authorisation to apply already.

You will need the following information when applying:

- Employer PAYE reference
- Name of the business
- Address
- Telephone number
- Email address (unless signed in with a Government Gateway user ID).

Unlike P11Ds, where online is the only option, you can still apply for a PSA by post if you prefer. You can find out more about PSAs on **GOV.UK**

National Minimum Wage common errors

To coincide with the implementation of the latest National Minimum Wage (NMW) increases, the government has published a list of the most common reasons for NMW breaches.

The following checklist provides information on the common causes of minimum wage underpayments and links to further guidance:

1. Making wage deductions or taking payments from workers, for items or expenses that are connected with the job. See **Deductions from pay and payments by workers that reduce minimum wage pay**)
2. Making wage deductions or taking payments from workers for the employer's own use or benefit where the employer is free to use that money in any way they wish. See **Deductions or payments for the employer's own use and benefit**)
3. Failure to pay for any additional time added on to a worker's shift, for example team handovers between shifts or time spent passing through security checks on entry and exit. See **Working hours for which the minimum wage must be paid**)
4. Failure to pay a worker for any time during their shift when they are at the workplace and required to be available for work, (even if no work is being provided at that time during their shift). See **Working hours for which the minimum wage must be paid**)
5. Failure to pay a worker for any travelling time. See **Time spent travelling on business**.
6. Failure to pay a worker for any time spent training. See **Working hours for which the minimum wage must be paid**)
7. Failure to pay sufficient money for any time worked during a sleep-in shift. See **Sleep-in shifts**)
8. Incorrectly applying the minimum wage accommodation offset when an employer provides living accommodation to a worker. See **Accommodation Offset**)
9. Paying the minimum wage apprentice rate when the worker isn't a genuine apprentice. See **Apprentices**)
10. Paying the minimum wage apprentice rate before a worker starts their apprenticeship or after it ends See **Apprentices**)

State Pension Age Review

Following publication of the latest review of State Pension Age, the government has announced that the State Pension Age (SPA) timetable will, for the time being, remain unchanged from the current legislated timetable.

That means that the SPA will increase from 66 to 67 between April 2026 and April 2028. There will be another review within two years to reconsider increasing the SPA to 68, currently scheduled to happen between April 2044 and April 2046.

PayrockPayroll Update

MBKB 2023-24 payroll factcard now available on the MBKB website

We have collated all the payroll facts and figures that you will need for the new tax year into one factcard which is free to download from the **MBKB website**

Spring Budget payroll legislation webinar recording now available on our website

If you missed the Spring Budget legislation update, or if you simply want a refresher of all the information covered, I'm pleased to tell you that you can now find a link to the recording in the video section of the **payroll resources page**. The webinar includes the key announcements from the Chancellor's Budget along with other essential changes affecting payroll in 2023-24.

Payroll support helpdesk available to PayrockPayroll members

As payroll processing gets ever more complicated, we know that, much as we would like to, none of us can know everything, and here at PayrockPayroll we want to help. As a PayrockPayroll member you have access to our payroll support helpline. Several of you have already used this service, all you need do is email your query to **payrollsupport@mbkbgroupp.com** but please remember to write your membership number in the subject line, it was included in your membership pack email.

As a reminder, your Tier 2 PayrockPayroll membership includes:

- Payroll Update sessions – Online
- PayrockPayroll e-newsletter – Monthly
- Payroll helpdesk / support - 10 queries
- 1 x short course delivery

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