

## Payroll

### New Employer's Helpline

When a business starts to employ staff, they are required to register for PAYE, even if payments made will not reach the threshold for either PAYE or National Insurance. Either the Agent or owner should contact the: -

NEW employers Helpline                      **0845 60 70 143** (Mon-Fri 8am-8pm/Sat-Sun 8am-4pm)

A business is considered to be new for the first three year of employing people.

Details required are: -

- Name of the business
- Address of main business
- Description of activity
- Name of owner – operator of the PAYE system
- D.o.b. of owner/employer
- Companies House Registration Number if Limited
- Date of incorporation

If the new employer is taking a business over as a going concern, it is **NOT** advisable to adopt an existing payroll system. The new business will be liable for any PAYE investigations in that year and any other prior years, therefore all business must start a new payroll.

After registration a letter is sent within 1-2weeks with the following details: -

District reference: normally 3 digits (i.e. 846 = Lothians) plus an alphanumeric code. This is the code that is also called your **employer's reference** and is quoted on all PAYE documents.

Accounts office reference: Have the same 3 digits at the start and then "P" and a code. This is your payment reference. There are only 2 payment offices, Shipley and Cumbernauld and this is used on all payments for PAYE. It is on the Yellow payslip booklet that will be sent to you for payments. (See PAYE payment for more details).

You will also get a new Employers Pack, which is a very useful reference document and essential to have if you are starting a PAYE system for the first time.

The New Employer's Helpline also gives details of how to file online, and will send out leaflets and documents relating to any queries or questions a new employer may have.

Where the employer is particularly worried about the process and administration of the PAYE system, the New Employers Helpline can also arrange for a regional tax advisor to visit and discuss any issues.