

Payroll

PAYE Payment Overview

PAYE is paid either Monthly or Quarterly.

Monthly is based on Month 1 being the 5th May and the 5th April the year following being Month 12

Quarterly is Quarters 3, 6,9,12 or 5th Jul, 5th October, 5th Jan and 5th April

The default payment is monthly.

Quarterly payments are possible if the PAYE for the each month is less than £1500.

To pay quarterly the accounts offices detailed on the front of the Yellow Payslip booklet must be contacted.

Shipley (Bradford) **01274 530 750**
Cumbernauld (Glasgow) **01236 783631**

When calling have details of: -

Accounts Office Reference
Name of business

When transferring to quarterly, be careful which slips are used. Mark those that are not required, as filing another non-quarterly month will trigger the PAYE system back to monthly payments. The Inland Revenue will then start to send demands for monthly payment.

PAYE can also be paid via the Internet, and the Inland Revenue is offering cash incentives for small employers to do this.

From May 2004 all large (>250 employees) employers have to file on line.
From year end returns 2005-6 for all medium (50-249 employees) employers
From year ended 2009-10 for all small (<50 employees) employers

An agent can file a payroll on line provided the employer has completed a [FBI2 form](#). This does not transfer all the responsibility for the returns from the employers to the agent; it just allows the agent to act on behalf of the employer.

There is a PAYE guide called "Do it online", which is part of the starter pack, and has extensive details of online filing and payment systems.

Or ring the **Employers Helpline on 08457 143 143** for more details

If all the information and details are correct, and there is a requirement to enrol on line then: -

<http://www.hmrc.gov.uk>

Go to

- Employers
- Do it online

There is a registration process requiring the PAYE references and business details.

Once successfully completed, the Inland Revenue will send a secure Pin or password for use on the system

Any problems with the registration can be helped by ringing the

Electronic Business Unit 0845 60 55 999

To represent a client online, the agent must have a completed [FBI2 form](#), sent to the correct PAYE district, or the payroll operator must have nominated the agent via the Government Gateway.