

LEVEL 1 PAYROLL

ANSWERS TO EXERCISES



EXERCISE 1

Explain the purpose of a Contract of Employment

You should include that:

- The Contract of Employment is a formal, legal or statutory document which is required under the Employment Rights Act (1996)
- It should be issued within 8 weeks of the employee's start date if the employee is to be employed for more than 1 month
- It is an agreement between the employee and employer which is legally binding
- It contains particulars relevant to the employee's employment with the organisation (see Part 2 of this Exercise).

Explain where information can be gathered from other than the Contract of Employment

The employees' original application and interview records will provide personal data and information on previous employment.

Further relevant details, such as grievance procedures, security and disciplinary issues etc., may be obtained from the Employee Handbook which will also cover health and safety issues, training, the need for a driving licence, pay review dates etc.



EXERCISE 2

1. Give five of the main principles of the Data Protection Act 1998

You could include any five of the eight principles given below:

- All personal information should be processed fairly and lawfully
- All data should only be used for specific purpose for which it was obtained
- The data should only be adequate, relevant and not excessive
- All data must be accurate and kept up to date
- Data should be retained for no longer than is necessary
- The data should be processed in accordance with the individual's rights
- All personal data must be kept securely
- Personal data can only be transferred to other countries if adequate data protection is offered

2 List other ways in which data may be considered secure

You could include any of the following:

- Hard copies of payroll data must always be locked away when not in use.
- Exclusion of unscrupulous or incompetent new employees by stringent recruitment safeguards - checking the validity of claims on CVs and the candidate's references.
- Deployment of firewalls, while payroll data will be further protected by up to date anti-virus software.
- Ensure a password is required when booting-up the system for both the operating system and the payroll software and that it is changed on a regular basis.
- Ensure reliable and up-to-date backups of both the computerised payroll software and the payroll data are maintained.
- Keep disks for the operating system and the payroll software off site along with a copy of the last back-up of payroll data.
- All computer monitors should be positioned in such a way that stops any visitor to the office viewing the information.
- Working areas are cleared and all confidential documents are locked away and the computer screen switched off, before finishing work for the day.



EXERCISE 3

You should at least include the information shown below:

EMPLOYEE/STARTER CHECKLIST

- Employee's full name including any relevant title such as Doctor, Sir, Mrs or Ms
- Employee's full address with postcode
- Date of birth
- Gender
- National Insurance Number
- Tax Code
- Payroll or Works number (if relevant)
- Whether hourly paid – if so the hourly rate, or salaried – if so the annual salary
- Number of contracted hours
- Overtime information (if relevant)
- Pay period – weekly, fortnightly, four-weekly, monthly
- How the employee is to be paid – if by cash, bank or cheque
- If through the bank then the relevant bank details will be required
- Marital status /next of kin



EXERCISE 4

The following information is not available from a P45

- Payroll or Works number (if relevant)
- Whether hourly paid – if so the hourly rate, or salaried – if so the annual salary
- Number of contracted hours
- Overtime information (if relevant)
- Pay period – weekly, fortnightly, four-weekly, monthly
- How the employee is to be paid – if by cash, bank or cheque
- If through the bank then the relevant bank details will be required
- Marital status /next of kin



EXERCISE 5

The information would be entered into a computerised payroll package and then submitted to HMRC via a Full Payment Submission (FPS) which would be prepared when the employee is paid for the first time.



EXERCISE 6

Broadlands Ltd. EMPLOYEE PAYROLL RECORD			
PERSONAL DETAILS			
Employee's Given Names	Title: MISS	First name: BETHANY	Middle name: LOUISE
Employee Surname	GRANGER		
Full Address	14 Marchant Road		
	Answick		
	BARCHESTER	Postcode	CM13 4KT
Date of birth	19.06.1991	Bank name & address	
Gender	FEMALE	Bank Sort Code	
Marital Status	SINGLE	Bank Account Number	
Next of kin		Passport No.	
EMPLOYMENT DETAILS			
Payroll ID	BR00125	Start Date	15.04.2019
Job Title		Normal work hours	
Hourly rate		Overtime rate	
Pay frequency		Pay method	
Tax Code	1250L	Student Loan	NO
NI Category	A	NI Number	AC 34 65 21 D
Pension Scheme member		Rate of contributions	
FURTHER PAYROLL INFORMATION			
Voluntary deductions	£		
PREVIOUS EMPLOYMENT INFORMATION			
Date left employment	12.04.2019	Tax code at leaving	1250L
Total Pay to Date	358.00	Total Tax to Date	23.40

What other document(s) could you use to gain the information you need?

- Contract of Employment, Passport, Driving Licence



EXERCISE 7

HARBOROUGH ENGINEERING			Payroll ID No. HE0125		
Employee name: Justin Fellows			Department: Workshop		
Week commencing: 15.04.2019	IN	OUT	IN	OUT	Daily total
Monday	08.00am	12.30pm	13.30pm	17.30pm	8.5
Tuesday	08.30am	12.30pm	13.30pm	17.30pm	8
Wednesday	08.00am	12.30pm	13.30pm	17.00pm	8
Thursday	08.00am	13.00pm	14.00pm	17.30pm	8.5
Friday	08.00am	13.00pm	14.00pm	18.00pm	9
Saturday	09.00am	12.30pm			3.5
Sunday					
Basic hours	40		Total hours worked		45.5
Additional hours	5.5		Authorisation: Robert Hammer		



EXERCISE 8

HARBOROUGH ENGINEERING TIMESHEET					
for w/commencing..... 15th April 2019.....					
	Hours worked			Total hours worked	Location
	Morning	Afternoon	Evening		
Monday	08.00 – 12.00	13.00 – 17.00		8	Bromley
Tuesday	07.30 – 13.00	13.30 – 17.30	18.00 – 19.00	10.5	Maidstone
Wednesday	09.00 - 12.30	13.00 – 16.00		6.5	Maidstone
Thursday	08.00 – 12.30	13.00 – 17.00		8.5	Romney
Friday	08.30 – 13.00	14.00 – 17.30		8	Sittingbourne
Saturday					
Sunday					
Total hours payable	41.5				
Employee: Marianna Speight Authorised for payment: G. R. Norton				Payroll No. HE0164 Department: Customer Service	



EXERCISE 9

BROADLANDS LTD				
GROSS PAY SUMMARY - WORKSHOP				
Employee	Hourly Rate £	Basic Hours	Overtime Hours	Gross Pay £
Brian Glossop	8.40	40	4	378.00
Nadine Samuels	8.80	40	3	385.00
Mina Adhomin	9.20	40	5	425.50
Aidan Tanner	9.60	40	2	408.00
Michael O'Connell	10.00	40	4	450.00
Authorised: Simon Broad	Totals	200	18	2,046.50



EXERCISE 10

BROADLANDS LTD					
GROSS PAY SUMMARY - STORES					
Employee	Basic Pay £	Overtime Pay 1 £	Overtime Pay 2 £	Total Gross Pay £	
Rachel Bradbury	352.00	22.80	39.00	413.80	
Ahmed Mira	368.00	11.80	54.00	433.80	
Gavin Strong	416.00	40.50	45.00	501.50	
Authorised: Simon Broad	Totals	1136.00	75.10	138.00	1349.10



EXERCISE 11

BROADLANDS LTD				
SALARIED EMPLOYEES – FINANCE & PAYROLL DEPARTMENT				
Employee	Job title	Annual Salary £	Pay period	Gross Pay £
Stephanie Schwartz	Financial Manager	32,400.00	Monthly	2700.00
Michael Dewer	Financial Controller	27,020.00	Monthly	2251.67
Akram Kouri	Payroll Supervisor	25,800.00	Four-weekly	1984.62
Sinead O'Donnell	Accounts Supervisor	25,600.00	Four-weekly	1969.23
Michelle Douglas	Payroll Assistant	18,120.00	Weekly	347.53
Edward Simmons	Accounts Assistant	16,163.40	Weekly	310.00



EXERCISE 12

Harrington Home Care Ltd					
Grade Reference	Job title	Annual Salary £	Holiday due in days	Daily rate £	Value of holiday pay £
B001DIR	Sales Director	36,000.00	11	138.09	1518.99
B002MGR	Sales Manager	30,600.00	8	117.38	939.04
B003SSR	Senior Sales Representative	28,400.00	9	108.94	980.46
B004SRP	Sales Representative	26,500.00	6.5	101.65	660.73
B005SAD	Sales Administrator	22,100.00	3.5	84.77	296.70



EXERCISE 13

BROADLANDS LTD				
SALARIED EMPLOYEES – FINANCE & PAYROLL DEPARTMENT				
Employee	Current Salary £	Revised Annual Salary £	Pay period	Monthly Gross Pay £
Stephanie Schwartz	32,400.00	33,048.00	Monthly	2,754.00
Michael Dewer	27,020.00	28,249.41	Monthly	2,354.12
Akram Kouri	25,800.00	26,710.74	Four-weekly	2,054.67
Sinead O'Donnell	25,600.00	26,112.00	Four-weekly	2,008.62
Michelle Douglas	18,120.00	18,482.40	Weekly	354.48
Edward Simons	16,163.40	16,486.67	Weekly	316.20



EXERCISE 14

BROADLANDS LTD					
SALARIED EMPLOYEES – FINANCE & PAYROLL DEPARTMENT					
Employee	Position	Annual Salary £	Monthly Salary £	Bonus £	Gross Pay £
James Allsop	Accounts Manager	30,600.00	2,550.00	1,530.00	4,080.00
Michaela Duvani	Admin Manager	31,200.00	2,600.00	2,496.00	5,096.00



EXERCISE 15

BROADLANDS LTD				
SALES MANAGER – ANJALI CHAUDRAN				
Month	Annual Salary £	Monthly Salary £	Commission Due £	Gross Pay £
April	18,240.00	1,520.00	549.00	2,069.00
May		1,520.00	612.00	2,132.00
June		1,520.00	592.50	2,112.50
July		1,520.00	669.00	2,189.00



EXERCISE 16

Harrington Care Home Ltd							
LEAVERS GROSS PAY SUMMARY							
Employee	Rate of pay	Pay period	Basic Pay £	Overtime Pay £	Week in arrears £	Holiday Pay £	Gross Pay £
Marcelle Moreau	10.50	Weekly	420.00	63.00	420.00	336.00	1,239.00
Jonathan Michaels	9.40	Weekly	376.00	70.50	376.00	488.80	1,311.30
Leanne Norris	8.60	Weekly	344.00	0.00	344.00	165.12	853.12



EXERCISE 17

Tax Code	Week 1 £	Month 1 £
301L	58.06	251.59
442L	85.18	369.09
475L	91.52	396.59



EXERCISE 18

Tax Code	Week 2 £	Month 2 £
301L	116.12	503.18
442L	170.36	738.18
475L	183.04	793.18



EXERCISE 19

Tax Code	Week 1 £	Week 2 £	Month 1	Month 2
1001L	192.69	385.38	834.93	1669.86
1152L	221.73	443.46	960.76	1921.52
1513L	291.16	582.32	1261.60	2523.20



EXERCISE 20

Employee	Tax code	Gross Pay £	Pay adjustment £	Taxable pay £	Income tax due £
Brian Glossop	1250L	378.00	240.57	137.43	27.40
Nadine Samuels	1070L	385.00	205.96	179.04	35.80
Mina Adhomin	BR	425.50	0.00	425.50	85.00
Aidan Tanner	1012L	408.00	194.81	213.19	42.60
Michael O'Connell	995L	450.00	191.53	258.47	51.60

Remember: drop the pence from the taxable pay before calculating tax due.



EXERCISE 21

BROADLANDS LTD				
GROSS PAY SUMMARY – WORKSHOP				
Employee	Hourly Rate £	Basic Hours	Overtime Hours (x 1.25)	Gross Pay £
Brian Glossop	8.40	38	0	319.20
Nadine Samuels	8.80	40	2	374.00
Mina Adhomin	9.20	40	3	402.50
Aidan Tanner	9.60	40	0	384.00
Michael O'Connell	10.00	40	2	425.00
Authorised: Simon Broad	Totals	198	7	1,904.70

Employee	Tax code	Gross Pay (Wk. 2) £	Gross Pay to date £	Pay adjust £	Taxable pay to date £	Tax due to date £	Tax paid to date £	Tax due Wk. 2 £
Brian Glossop	1250L	319.20	697.20	481.14	216.06	43.20	27.40	15.80
Nadine Samuels	1070L	374.00	759.00	411.92	347.08	69.40	35.80	33.60
Mina Adhomin	BR	402.50	828.00	0.00	828.00	165.60	85.00	80.60
Aidan Tanner	1012L	384.00	792.00	389.62	402.38	80.40	42.60	37.80
Michael O'Connell	995L	425.00	875.00	383.06	491.94	98.20	51.60	46.60



EXERCISE 22

Month No.	Gross Pay £	Gross Pay to date £	Pay adjustment £	Taxable pay to date £	Tax due to date £	Tax due for Month £
1 (April)	2070.00	2070.00	854.93	1215.07	243.00	243.00
2 (May)	2232.00	4302.00	1709.86	2592.14	518.40	275.40
3 (June)	2070.00	6372.00	2564.79	3807.21	761.40	243.00



EXERCISE 23

Month No.	Gross Pay £	Gross Pay to date £	Pay adjustment £	Taxable pay to date £	Tax due to date £	Tax due for Month £
4 (July)	2111.40	8483.40	3419.72	5063.68	1012.60	251.20
5 (Aug)	2111.40	10594.80	4378.80	6216.00	1243.20	230.60
6 (Sept)	2111.40	12706.20	5254.56	7451.64	1490.20	247.00



EXERCISE 24

Employee	Gross Pay £	Employee's NIC £	Employer's NIC £	Total NIC due to HMRC £
Brian Glossop	378.00	25.44	29.26	54.70
Nadine Samuels	385.00	26.28	30.22	56.50
Mina Adhomin	425.50	31.14	35.81	66.95
Aidan Tanner	408.00	29.04	33.40	62.44
Michael O'Connell	450.00	34.08	39.19	73.27



EXERCISE 25

Employee	Gross Pay £	Employee's NIC £	Employer's NIC £	Total NIC due to HMRC £
Brian Glossop	378.00	25.44	29.26	54.70
Nadine Samuels	385.00	26.28	30.22	56.50
Mina Adhomin	425.50	31.14	35.81	66.95
Aidan Tanner	408.00	29.04	33.40	62.44
Michael O'Connell	450.00	34.08	39.19	73.27

There are no differences between the calculations made using the Exact Percentage Method and those made using the online NIC calculator



EXERCISE 26

Employee	Weekly or monthly	Gross Pay £	NIC Category	Employee's NIC £	Employer's NIC £	Total NIC due to HMRC £
Karen Jarvis	Weekly	452.67	A	34.40	39.56	73.93
James O'Donnell	Weekly	448.90	M	33.95	0.00	33.95
Arthur Clarke	Weekly	387.64	C	0.00	30.59	30.59
Jessica Kamal	Weekly	252.00	H	10.32	0.00	10.32
Laurence Samuels	Monthly	2,103.24	A	166.11	191.02	357.13
Leanne Wolfe	Monthly	2,629.88	A	229.30	263.70	493.00



EXERCISE 27

Employee	Weekly/ monthly	Tax code	Gross Pay £	Income Tax £	Employee's NIC £	Voluntary Deductions £	Take- home pay £
Karen Jarvis	Weekly	1250L	452.67	42.40	34.40	6.50	369.37
James O'Donnell	Weekly	995L	448.90	51.40	33.95	10.00	353.55
Arthur Clarke	Weekly	BR	387.64	77.40	0.00	0.00	310.24
Jessica Kamal	Weekly	1200L	252.00	4.20	10.32	0.00	237.48
Laurence Samuels	Monthly	1045L	2,103.24	246.20	166.11	20.00	1,670.93
Leanne Wolfe	Monthly	1250L	2,629.88	317.40	229.30	50.00	2,083.18



EXERCISE 28

Employee	Weekly/ monthly	Tax code	Gross Pay £	E'ee Pension £	Income Tax £	E'ee NIC £	Voluntary Deductions £	Take-home (NET) pay £
Karen Jarvis	Weekly	1250L	452.67	20.00	38.40	34.40	16.50	343.37
James O'Donnell	Weekly	995L	448.90	20.00	47.40	33.95	10.00	337.55
Arthur Clarke	Weekly	BR	387.64	20.00	73.40	0.00	0.00	294.24
Jessica Kamal	Weekly	1200L	252.00	0.00	4.20	10.32	0.00	237.48
Laurence Samuels	Monthly	1045L	2,103.24	100.00	239.60	166.11	20.00	1,577.53
Leanne Wolfe	Monthly	1250L	2,629.88	100.00	313.40	229.30	50.00	1,937.18



EXERCISE 29

BROADLANDS LTD						
Employee	Rate of pay	Pay period	Basic Pay £	Overtime Pay £	Holiday Pay £	Gross Pay £
Stephanie Schwartz	£33,048.00	Salary/Monthly	2,754.00		380.31	3,143.31
Edward Simons	£16,486.67	Salary/Weekly	316.20		139.19	455.39
Gavin Strong	£10.40 per hour	Weekly	416.00	27.00	374.40	817.40



EXERCISE 30

Don't' forget: Gavin Strong is repaying his company loan, which was £300. He has been repaying it at the rate of £10 for 25 weeks so has £50 to be deducted.

Employee	Weekly/ monthly	Tax code	Gross Pay £	E'ee Pension Contribution £	Income Tax £	E'ees NIC £	Voluntary Deductions £	Take-home pay £
Edward Simmons	Weekly	1020L	455.39	20.00	47.80	34.73	5.00	347.86
Gavin Strong	Weekly	1250L	817.40	0.00	115.20	78.17	55.00	569.03



EXERCISE 31

HM Revenue & Customs

P45 Part 1a Details of Employee Leaving Work

Use Capital letters when completing this form

1 Employer PAYE reference

Office number Reference number

113 / B1234

2 Employee's National Insurance number

AB 14 41 52 D

3 Title – enter MR, MRS, MISS, MS etc.

MR

Surname or family name

SIMMONS

First or given name(s)

EDWARD

4 Leaving date DD MM YYYY

1 2 0 4 2 0 1 9

5 Student Loan deductions

Enter 'Y' if Student Loan deduction is due to be made

SEE NOTE BELOW

6 Tax Code at leaving date

1020L

If week 1 or month 1 applies, enter 'X' in the box below

Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet*.

Complete only if Tax Code is cumulative.

Make no entry if week 1 or month 1 applies, go straight to box

Week number

1

Month number

Total pay to date

£

455

39

Total tax to date

£

47

80

8 This employment pay and tax. Leave blank if the Tax Code is cumulative and the amounts are the same as box 7.

Total pay for employment

£ .

Total Tax in this employment

£ .

9 Works number/Payroll number and Department or branch

BR00114

10 Gender: Enter 'X' in the appropriate box

Male

Female

11 Date of birth DD/MM/YYYY

2 9 1 0 1 9 9 1

12 Employee's private address

32 Barwick Road
BARCHESTER

Postcode

C M 1 4 4 L S

13 I certify that the details entered in items 1 to 11 on this form are correct.

Employer name and address

Broadlands Ltd
Unit 31 - 33
Parkway Business Park
BARCHESTER

Postcode

C M 1 2 7 L J

Date DD/MM/YYYY

1 2 0 4 2 0 1 9



EXERCISE 32

EMPLOYER BROADLANDS LTD			PAY-DATE 12.04.2019		
Payroll ID: BR00114	Employee: EDWARD SIMMONS		National Insurance No. AB 14 41 52 D		
Payments:		£	Deductions:		£
Basic weekly salary		316.20	Income Tax		47.80
Holiday pay		139.19	E'ee NIC		34.73
			Pension Contrib.		20.00
			Social Club		5.00
E'ERS NIC: £39.93	GROSS PAY £	455.39	NET PAY £		347.86
Employee details: 32 Barwick Road BARCHESTER CM14 4LS			Gross Pay to Date: £455.39		Tax paid to date: £47.80
Tax code: 1020L		Tax Period: Week 1		Method of payment: BACS	



EXERCISE 33

PAYROLL SUMMARY SHEET: CLARK & SONS					PAY PERIOD DATE: Week 1 – 12.04.2019	
Employee Name	Gross Pay £	Income Tax £	E'ee NIC £	Private Health £	Net Pay £	E'er NIC £
James Mackay	472.15	53.83	36.74	8.00	373.58	42.25
Harry Arnold	394.20	38.20	27.38	0.00	328.62	31.49
Kate Lercher	404.16	40.23	28.58	8.00	327.35	32.87
Gary Matlock	378.44	35.08	25.49	8.00	309.87	29.32
Abdulli Ramah	410.56	41.51	29.35	0.00	339.70	33.75
TOTALS	2,059.51	208.85	147.54	24.00	1,679.12	169.68

CHEQUE PAYMENT SUMMARY: CLARK & SONS					PAY PERIOD DATE: Week 1- 12.04.2019
Employee Name	Cheque No.	Net Pay £	Employee Signature	Date received	Employer signature
James Mackay	003415	373.58	J McKay	12.04.2019	James Clark
Harry Arnold	003416	328.62	H P Arnold	12.04.2019	James Clark
Kate Lercher	003417	327.35	<i>Kate Lercher</i>	<i>12.04.2019</i>	James Clark
Gary Matlock	003418	309.87	G. R. Matlock	12.04.2019	James Clark
Abdulli Ramah	003419	339.70	<i>Abdulli Ramah</i>	<i>12.04.2019</i>	James Clark
		1,679.12			



EXERCISE 34



Basic PAYE Tools

Employer: Bytesize Computing Ltd

Tax year: 2019-20

Employee: Mrs Jessica Mary PHILIPS

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- Employee payments
- Statutory Sick Pay record (SSP2)
- Employee year to date summary
- Tax code change
- Earlier Year Update
- National Insurance Number Verification Request (NVR)
- Leaver summary
- Employee submission history
- Employee forms

- Manage employees

Navigation

- Employers
 - Bytesize Computing Ltd (2019-20)
- Employees(2019-20)
 - Mrs Jessica Mary PHILIPS (BSC002)**

Employee details

The employee's details are shown below. If you want to change the details or delete this employee, please follow the relevant link.

Further actions are available by following the links in the left hand menu.

Please note: You must never alter an employee's tax code unless you are notified to do so by HM Revenue & Customs.

New for 2018-19 Payrolled benefits in kind details

If you are payrolling benefits in kind in respect of a car provided please indicate the make and model of car you are payrolling and the unique identifier (the car registration number is recommended).

Personal details 2019-20

Name: Mrs Jessica Mary PHILIPS
Address: The Cedars
24 Bishops Avenue
MIDHAMPTON
MD12 2DE
Gender: Female
Date of birth: 14/07/1981
National Insurance Number: YX132134C
Passport number:

Employment details 2019-20

Payroll ID: BSC002
Normal weekly hours worked: 30 hours or more

PAYE details 2019-20

Pay frequency: Two weekly
Paid on an irregular basis: No
Tax code: 1250L
Is this Week 1/month 1 basis: Yes
National Insurance category letter: A
Student loan deduction: No
Postgraduate loan deduction: No

Starter details 2019-20

Start date: 15/04/2019
Type of starter: New starter without form P45

New starter declaration details

Statement applicable to this new starter: This is the employee's **first job** since last 6 April and they have not been receiving taxable Jobseeker's Allowance, Employment and Support Allowance, taxable Incapacity Benefit or a state or occupational pension.

Employer: Bytesize Computing Ltd

Tax year: 2019-20

Employee: Mr Anders HANSEN

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- Employers
 - Bytesize Computing Ltd (2019-20)
 - Employees (2019-20)
 - **Mr Anders HANSEN (BSC003)**

Employee details

The employee's details are shown below. If you want to change the details or delete this employee, please follow the relevant link.

Further actions are available by following the links in the left hand menu.

Please note: You must never alter an employee's tax code unless you are notified to do so by HM Revenue & Customs.

New for 2018-19 Payrolled benefits in kind details

If you are payrollling benefits in kind in respect of a car provided please indicate the make and model of car you are payrollling and the unique identifier (the car registration number is recommended).

Personal details 2019-20

Name: Mr Anders HANSEN
 Address: Flat 23
 Argon House
 Brackley Road
 MIDHAMPTON
 MD12 4 DP
 Gender: Male
 Date of birth: 07/04/1986
 National Insurance Number: JN144352B
 Passport number:

Employment details 2019-20

Payroll ID: BSC003
 Normal weekly hours worked: 30 hours or more

PAYE details 2019-20

Pay frequency: Weekly
 Paid on an irregular basis: No
 Tax code: 1250L
 Is this Week 1/month 1 basis: No
 National Insurance category letter: A
 Student loan deduction: No
 Postgraduate loan deduction: No

Starter details 2019-20

Start date: 15/04/2019
 Type of starter: New starter with form P45

Previous employment details

Tax code at date of leaving: 1185L
 Was this Week 1/month 1 basis: No
 Date previous employment ended: 29/03/2019
 Previous pay frequency: Weekly

Last pay period number: 51
 Total pay to date in previous employment: £0.00
 Total tax to date in previous employment: £0.00

Director details 2019-20

Is this employee a director: No

Partner details for Shared Parental Pay 2019-20
Payrolled Benefits in Kind car details 2019-20

Employer: Bytesize Computing Ltd

Tax year: 2019-20

Employee: Mr Darren Michael RICHARDS

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 - Bytesize Computing Ltd (2019-20)
 - **Mr Darren Michael RICHARDS (BSC004)**

Employee details

The employee's details are shown below. If you want to change the details or delete this employee, please follow the relevant link.

Further actions are available by following the links in the left hand menu.

Please note: You must never alter an employee's tax code unless you are notified to do so by HM Revenue & Customs.

New for 2018-19 Payrolled benefits in kind details

If you are payrolling benefits in kind in respect of a car provided please indicate the make and model of car you are payrolling and the unique identifier (the car registration number is recommended).

Personal details 2019-20

Name:	Mr Darren Michael RICHARDS
Address:	B Coventry Close MIDHAMPTON MD12 3KT
Gender:	Male
Date of birth:	03/06/1999
National Insurance Number:	YX234265B
Passport number:	

Employment details 2019-20

Payroll ID:	BSC004
Normal weekly hours worked:	30 hours or more

PAYE details 2019-20

Pay frequency:	Weekly
Paid on an irregular basis:	No
Tax code:	1250L
Is this Week 1/month 1 basis:	No
National Insurance category letter:	M
Student loan deduction:	No
Postgraduate loan deduction:	No

Starter details 2019-20

Start date:	15/04/2019
Type of starter:	New starter with form P45

Previous employment details

Tax code at date of leaving:	1250L
Was this Week 1/month 1 basis:	No
Date previous employment ended:	12/04/2019
Previous pay frequency:	Weekly
Last pay period number:	1

Total pay to date in previous employment:	£356.70
Total tax to date in previous employment:	£23.20

Director details 2019-20

Is this employee a director:	No
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Partner details for Shared Parental Pay 2019-20
Payrolled Benefits in Kind car details 2019-20

Employer: Bytesize Computing Ltd

Tax year: 2019-20

Employee: Mrs Bridget Siobhan MURPHY

Menu

- Employee payments
- Statutory Sick Pay record (SSP2)
- Employee year to date summary
- Tax code change
- Earlier Year Update
- National Insurance Number Verification Request (NVR)
- Leaver summary
- Employee submission history
- Employee forms

- Manage employees

Navigation

- Employers
 - Bytesize Computing Ltd (2019-20)
 - Employees (2019-20)
 - **Mrs Bridget Siobhan MURPHY (BSC005)**

Employee details

The employee's details are shown below. If you want to change the details or delete this employee, please follow the relevant link.

Further actions are available by following the links in the left hand menu.

Please note: You must never alter an employee's tax code unless you are notified to do so by HM Revenue & Customs.

New for 2018-19 Payrolled benefits in kind details

If you are payrolling benefits in kind in respect of a car provided please indicate the make and model of car you are payrolling and the unique identifier (the car registration number is recommended).

Personal details 2019-20

Name: Mrs Bridget Siobhan MURPHY
 Address: 4 Ansty Road
 MIDHAMPTON
 MD12 2RD
 Gender: Female
 Date of birth: 11/09/1953
 National Insurance Number: YX288272C
 Passport number:

Employment details 2019-20

Payroll ID: BSC005
 Normal weekly hours worked: 16 hours up to 24 hours

PAYE details 2019-20

Pay frequency: Weekly
 Paid on an irregular basis: No
 Tax code: BR
 Is this Week 1/month 1 basis: No
 National Insurance category letter: C
 Student loan deduction: No
 Postgraduate loan deduction: No

Starter details 2019-20

Start date: 15/04/2019
 Type of starter: New starter with form P45

Previous employment details

Tax code at date of leaving: BR
 Was this Week 1/month 1 basis: No
 Date previous employment ended: 23/02/2019
 Previous pay frequency: Weekly
 Last pay period number: 47

Total pay to date in previous employment: £0.00
 Total tax to date in previous employment: £0.00

Director details 2019-20

Is this employee a director: No

Partner details for Shared Parental Pay 2019-20
Payrolled Benefits in Kind car details 2019-20



EXERCISE 35

BYTESIZE COMPUTING LTD							
GROSS PAY SUMMARY							
for payment 26 th April 2019 (Tax Week 3)							
Employee	Basic Hours	Basic Hourly Rate/Annual Salary £	Basic Pay £	Overtime Hours	Overtime Rate £	Overtime Pay £	GROSS PAY £
Martin Gamble	2 weeks (80 hours)	29,120.00	1,120.00	0	0	0	1,120.00
Jessica Philips	2 weeks (80 hours)	25,480.00	980.00	2	18.38	36.76	1,016.76
Anders Hansen	40	10.50	420.00	3	15.75	47.25	467.25
Darren Richards	40	9.80	392.00	2	14.70	29.40	421.40
Bridget Murphy	20	9.50	190.00	0	12.50	0	190.00
TOTAL	260		3,102.00	7		113.41	3,215.41



EXERCISE 36

JESSICA PHILIPS

Employee pay and deductions record

Employer name: Bytesize Computing Ltd

Employee name: Mrs Jessica Mary PHILIPS

PAYE Reference:	134/B462
Accounts Office Reference:	134PA46212345
Tax year:	2019-20

Address:	The Cedars 24 Bishops Avenue MIDHAMPTON MD12 2DE
Gender:	Female
Date of birth:	14/07/1981
National Insurance Number:	YX132134C
Payroll ID:	BSC002
Start date:	15/04/2019
Leaving date:	
Tax code:	1250L W1 Period applied: 4

National Insurance		PAYE Income Tax	Statutory Payments	Student Loan Deductions	Postgraduate Loan Deductions	Other Payments and Deductions		
Month	Week	Total pay in period for National Insurance (£)	Earnings at the LEL (where earnings are equal to or exceed the LEL) (£)	Earnings above the LEL, up to and including the PT (£)	Earnings above the PT, up to and including the UEL (£)	Total of employee and employer contributions (£)	Employee contributions due on all earnings above the PT (£)	Employer contributions due on all earnings above the ST (£)
	4	1016.76	236.00	96.00	684.76	176.67	82.17	94.50

National Insurance		PAYE Income Tax	Statutory Payments	Student Loan Deductions	Postgraduate Loan Deductions	Other Payments and Deductions				
Month	Week	Total pay in period for tax (£)	Total pay to date (£)	Total 'free pay' to date (£)	K codes only Total 'additional pay' to date (£)	Total taxable pay to date (£)	Total tax paid to date (excluding tax not deducted) (£)	Regulatory limit (£)	Tax deducted or refunded in the period (£)	Tax not deducted in period owing to the regulatory limit (£)
	4	1016.76	0.00	481.14	0.00	535.00	0.00	508.38	107.00	0.00

ANDERS HANSON

Employee pay and deductions record

Employer name: Bytesize Computing Ltd

PAYE Reference:	134/B462
Accounts Office Reference:	134PA46212345
Tax year:	2019-20

Employee name: Mr Anders HANSEN

Address:	Flat 23 Argon House Brackley Road MIDHAMPTON MD12 4 DP	
Gender:	Male	
Date of birth:	07/04/1986	
National Insurance Number:	JN144352B	
Payroll ID:	BSC003	
Start date:	15/04/2019	
Leaving date:		
Tax code:	1250L	Period applied: 3

National Insurance		PAYE Income Tax	Statutory Payments	Student Loan Deductions	Postgraduate Loan Deductions	Other Payments and Deductions		
Month	Week	Total pay in period for National Insurance (£)	Earnings at the LEL (where earnings are equal to or exceed the LEL) (£)	Earnings above the LEL, up to and including the PT (£)	Earnings above the PT, up to and including the UEL (£)	Total of employee and employer contributions (£)	Employee contributions due on all earnings above the PT (£)	Employer contributions due on all earnings above the ST (£)
	3	467.25	118.00	48.00	301.25	77.72	36.15	41.57

National Insurance		PAYE Income Tax	Statutory Payments	Student Loan Deductions	Postgraduate Loan Deductions	Other Payments and Deductions				
Month	Week	Total pay in period for tax (£)	Total pay to date (£)	Total 'free pay' to date (£)	K codes only Total 'additional pay' to date (£)	Total taxable pay to date (£)	Total tax paid to date (excluding tax not deducted) (£)	Regulatory limit (£)	Tax deducted or refunded in the period (£)	Tax not deducted in period owing to the regulatory limit (£)
	3	467.25	467.25	721.71	0.00	0.00	0.00	233.62	0.00	0.00

DARREN RICHARDS

Employee pay and deductions record

Employer name: Bytesize Computing Ltd

PAYE Reference:	134/B462
Accounts Office Reference:	134PA46212345
Tax year:	2019-20

Employee name: Mr Darren Michael RICHARDS

Address:	8 Coventry Close MIDHAMPTON MD12 3KT	
Gender:	Male	
Date of birth:	03/06/1999	
National Insurance Number:	YX234265B	
Payroll ID:	BSC004	
Start date:	15/04/2019	
Leaving date:		
Tax code:	1250L	Period applied: 3

National Insurance		PAYE Income Tax	Statutory Payments	Student Loan Deductions	Postgraduate Loan Deductions	Other Payments and Deductions		
Month	Week	Total pay in period for National Insurance (£)	Earnings at the LEL (where earnings are equal to or exceed the LEL) (£)	Earnings above the LEL, up to and including the PT (£)	Earnings above the PT, up to and including the UEL (£)	Total of employee and employer contributions (£)	Employee contributions due on all earnings above the PT (£)	Employer contributions due on all earnings above the ST (£)
	3	421.40	118.00	48.00	255.40	30.65	30.65	0.00

National Insurance		PAYE Income Tax	Statutory Payments	Student Loan Deductions	Postgraduate Loan Deductions	Other Payments and Deductions				
Month	Week	Total pay in period for tax (£)	Total pay to date (£)	Total 'free pay' to date (£)	K codes only Total 'additional pay' to date (£)	Total taxable pay to date (£)	Total tax paid to date (excluding tax not deducted) (£)	Regulatory limit (£)	Tax deducted or refunded in the period (£)	Tax not deducted in period owing to the regulatory limit (£)
			356.70				23.20			
	3	421.40	778.10	721.71	0.00	56.00	11.20	210.70	-12.00	0.00

BRIDGET MURPHY

Employee pay and deductions record

Employer name: Bytesize Computing Ltd

Employee name: Mrs Bridget Siobhan MURPHY

PAYE Reference:	134/B462
Accounts Office Reference:	134PA46212345
Tax year:	2019-20

Address:	4 Ansty Road MIDHAMPTON MD12 2RD
Gender:	Female
Date of birth:	11/09/1953
National Insurance Number:	YX288272C
Payroll ID:	BSC005
Start date:	15/04/2019
Leaving date:	
Tax code:	BR
Period applied:	3

Month	Week	Total pay in period for National Insurance (£)	Earnings at the LEL (where earnings are equal to or exceed the LEL) (£)	Earnings above the LEL, up to and including the PT (£)	Earnings above the PT, up to and including the UEL (£)	Total of employee and employer contributions (£)	Employee contributions due on all earnings above the PT (£)	Employer contributions due on all earnings above the ST (£)
	3	190.00	118.00	48.00	24.00	3.31	0.00	3.31

Month	Week	Total pay in period for tax (£)	Total pay to date (£)	Total 'free pay' to date (£)	K codes only Total 'additional pay' to date (£)	Total taxable pay to date (£)	Total tax paid to date (excluding tax not deducted) (£)	Regulatory limit (£)	Tax deducted or refunded in the period (£)	Tax not deducted in period owing to the regulatory limit (£)
	3	190.00	190.00	0.00	0.00	190.00	38.00	95.00	38.00	0.00



EXERCISE 37

PAYROLL SUMMARY SHEET: BYTESIZE COMPUTING LTD					PAY PERIOD DATE: Week 3 – 26.04.2019		
Employee Name	Gross Pay £	Income Tax £	E'ee NIC £	Private Health £	Gym Member £	Net Pay £	E'er NIC £
Martin Gamble	1,120.00	79.60	94.57	12.00*	14.00*	919.83	108.76
Jessica Philips	1,016.76	107.00	82.17	12.00*		815.59	94.50
Anders Hansen	467.25	0.00	36.15		7.00	424.10	41.57
Darren Richards	421.40	12.00R	30.65		7.00	395.75	0.00
Bridget Murphy	190.00	38.00	0.00			152.00	3.31
TOTALS	3,215.41	212.60	243.54	24.00	28.00	2,707.27	248.14

*Remember that Martin and Jessica are paid every two weeks therefore their voluntary deductions are doubled.

- Anders Hansen does not pay any income tax because his personal allowance is currently more than his taxable pay to date
- Darren Richards has a tax rebate because he has had a gap between leaving his last employer and joining Bytesize Computers Ltd. The employer does not pay any NI as Darren is under the age of 25.
- Bridget Murphy does not pay any NIC as she is NIC Category C meaning she is in receipt of her State Pension

CHEQUE PAYMENT SUMMARY SHEET:				PAY PERIOD Week 3
BYTESIZE COMPUTING LTD				DATE: 26.04.2019
Employee Name	Cheque No.	Payment £	Employee signature	Employer signature
Anders Hansen	000013125	424.10	A Hansen	Owen Hughes
Darren Richards	000013126	395.75	Darren Richards	Owen Hughes
Bridget Murphy	000013127	152.00	B M Murphy	Owen Hughes
TOTAL		971.85		

BANK AUTOMATED PAYMENT SUMMARY SHEET:				PAY PERIOD Week 3
BYTESIZE COMPUTING LTD				DATE: 26.04.2019
Employee Name	Bank Sort code	Employee Account No.	Payment £	Employer signature
Martin Gamble	45-13-20	04981672	919.83	Owen Hughes
Jessica Philips	45-13-20	04971472	815.59	Owen Hughes
TOTAL			1,735.42	

Check: £1,735.42 BACS payment + £971.85 cheque payments = £2,707.27 = Total Net Pay



EXERCISE 38

BYTESIZED COMPUTING LTD TIMESHEET for w/ending...27 th April 2019.....					
	Hours worked				Total Hours
	IN	OUT	IN	OUT	
Monday	08.30	12.30	13.30	17.30	8
Tuesday	08.00	12.30	13.30	17.00	8
Wednesday	08.30	12.30	13.30	18.00	8.5
Thursday	08.30	13.00	14.00	18.00	8.5
Friday	08.00	13.00	14.00	17.30	8.5
Saturday	09.00	13.00	--	--	4
Sunday	--	--	--	--	
Employee: ANDERS HANSEN Authorised for payment: Owen Hughes					Payroll No. BSC003

**BYTESIZED COMPUTING LTD
TIMESHEET**

for w/ending.....27th April 2019.....

	Hours worked				Total Hours
	IN	OUT	IN	OUT	
Monday	08.00	13.00	14.00	17.00	8
Tuesday	08.00	13.00	14.00	17.30	8.5
Wednesday	08.00	12.30	13.30	17.30	8.5
Thursday	08.30	13.00	14.00	18.30	9
Friday	08.30	13.00	14.00	18.00	8.5
Saturday	10.00	13.00	--	--	3
Sunday	--	--	--	--	

Employee: DARREN RICHARDS
 Authorised for payment: Owen Hughes

Payroll No.
 BSC004

**BYTESIZED COMPUTING LTD
TIMESHEET**

for w/ending.....27th April 2019.....

	Hours worked				Total Hours
	IN	OUT	IN	OUT	
Monday	08.30	13.00	--	---	4.5
Tuesday	08.30	12.30	--	--	4
Wednesday	08.00	12.30	--	--	4.5
Thursday	09.00	13.00	--	--	4
Friday	09.00	13.00			4
Saturday	10.00	12.00	--	--	2
Sunday	--	--	--	--	

Employee: BRIDGET MURPHY
 Authorised for payment: Owen Hughes

Payroll No.
 BSC005

BYTESIZE COMPUTING LTD

GROSS PAY SUMMARY

for payment **3rd May 2019** (Tax Week 4)

Anders Hansen	40	10.50	420.00	5.5	15.75	86.63	506.63
Darren Richards	40	9.80	392.00	5.5	14.70	80.85	472.85
Bridget Murphy	20	9.50	190.00	3	12.50	37.50	227.50
TOTAL	100		1,002.00	14		204.98	1,206.98



EXERCISE 39

ANDERS HANSEN

Employee pay and deductions record

Employer name: Bytesize Computing Ltd

PAYE Reference:	134/B462
Accounts Office Reference:	134PA46212345
Tax year:	2019-20

Employee name: Mr Anders HANSEN

Address:	Flat 23 Argon House Brackley Road MIDHAMPTON MD12 4 DP
Gender:	Male
Date of birth:	07/04/1986
National Insurance Number:	JN144352B
Payroll ID:	BSC003
Start date:	15/04/2019
Leaving date:	
Tax code:	1250L Period applied: 3 1075L W1 Period applied: 4

Month	Week	Total pay in period for National Insurance (£)	Earnings at the LEL (where earnings are equal to or exceed the LEL) (£)	Earnings above the LEL, up to and including the PT (£)	Earnings above the PT, up to and including the UEL (£)	Total of employee and employer contributions (£)	Employee contributions due on all earnings above the PT (£)	Employer contributions due on all earnings above the ST (£)
	3	467.25	118.00	48.00	301.25	77.72	36.15	41.57
	4	506.63	118.00	48.00	340.63	87.88	40.87	47.01

Month	Week	Total pay in period for tax (£)	Total pay to date (£)	Total 'free pay' to date (£)	K codes only Total 'additional pay' to date (£)	Total taxable pay to date (£)	Total tax paid to date (excluding tax not deducted) (£)	Regulatory limit (£)	Tax deducted or refunded in the period (£)	Tax not deducted in period owing to the regulatory limit (£)
	3	467.25	467.25	721.71	0.00	0.00	0.00	233.62	0.00	0.00
	4	506.63	0.00	206.92	0.00	299.00	0.00	253.31	59.80	0.00

DARREN RICHARDS

Employee pay and deductions record

Employer name: Bytesize Computing Ltd

PAYE Reference:	134/B462
Accounts Office Reference:	134PA46212345
Tax year:	2019-20

Employee name: Mr Darren Michael RICHARDS

Address:	8 Coventry Close MIDHAMPTON MD12 3KT
Gender:	Male
Date of birth:	03/06/1999
National Insurance Number:	YX234265B
Payroll ID:	BSC004
Start date:	15/04/2019
Leaving date:	
Tax code:	1250L Period applied: 3

National Insurance		PAYE Income Tax	Statutory Payments	Student Loan Deductions	Postgraduate Loan Deductions	Other Payments and Deductions		
Month	Week	Total pay in period for National Insurance (£)	Earnings at the LEL (where earnings are equal to or exceed the LEL) (£)	Earnings above the LEL, up to and including the PT (£)	Earnings above the PT, up to and including the UEL (£)	Total of employee and employer contributions (£)	Employee contributions due on all earnings above the PT (£)	Employer contributions due on all earnings above the ST (£)
	3	421.40	118.00	48.00	255.40	30.65	30.65	0.00
	4	472.58	118.00	48.00	306.58	36.79	36.79	0.00

National Insurance		PAYE Income Tax	Statutory Payments	Student Loan Deductions	Postgraduate Loan Deductions	Other Payments and Deductions				
Month	Week	Total pay in period for tax (£)	Total pay to date (£)	Total 'free pay' to date (£)	K codes only Total 'additional pay' to date (£)	Total taxable pay to date (£)	Total tax paid to date (excluding tax not deducted) (£)	Regulatory limit (£)	Tax deducted or refunded in the period (£)	Tax not deducted in period owing to the regulatory limit (£)
			356.70				23.20			
	3	421.40	778.10	721.71	0.00	56.00	11.20	210.70	-12.00	0.00
	4	472.58	1250.68	962.28	0.00	288.00	57.60	236.29	46.40	0.00

BRIDGET MURPHY

Employee pay and deductions record

Employer name: Bytesize Computing Ltd

PAYE Reference:	134/B462
Accounts Office Reference:	134PA46212345
Tax year:	2019-20

Employee name: Mrs Bridget Siobhan MURPHY

Address:	4 Ansty Road MIDHAMPTON MD12 2RD
Gender:	Female
Date of birth:	11/09/1953
National Insurance Number:	YX288272C
Payroll ID:	BSC005
Start date:	15/04/2019
Leaving date:	
Tax code:	BR Period applied: 3

National Insurance		PAYE Income Tax	Statutory Payments	Student Loan Deductions	Postgraduate Loan Deductions	Other Payments and Deductions		
Month	Week	Total pay in period for National Insurance (£)	Earnings at the LEL (where earnings are equal to or exceed the LEL) (£)	Earnings above the LEL, up to and including the PT (£)	Earnings above the PT, up to and including the UEL (£)	Total of employee and employer contributions (£)	Employee contributions due on all earnings above the PT (£)	Employer contributions due on all earnings above the ST (£)
	3	190.00	118.00	48.00	24.00	3.31	0.00	3.31
	4	227.50	118.00	48.00	61.50	8.49	0.00	8.49

National Insurance		PAYE Income Tax	Statutory Payments	Student Loan Deductions	Postgraduate Loan Deductions	Other Payments and Deductions				
Month	Week	Total pay in period for tax (£)	Total pay to date (£)	Total 'free pay' to date (£)	K codes only Total 'additional pay' to date (£)	Total taxable pay to date (£)	Total tax paid to date (excluding tax not deducted) (£)	Regulatory limit (£)	Tax deducted or refunded in the period (£)	Tax not deducted in period owing to the regulatory limit (£)
	3	190.00	190.00	0.00	0.00	190.00	38.00	95.00	38.00	0.00
	4	227.50	417.50	0.00	0.00	417.00	83.40	113.75	45.40	0.00

PAYROLL SUMMARY SHEET: BYTESIZE COMPUTING LTD					PAY PERIOD DATE: Week 4 – 03.05.2019		
Employee Name	Gross Pay £	Income Tax £	E'ee NIC £	Private Health £	Gym Member £	Net Pay £	E'er NIC £
Anders Hansen	506.63	59.80	40.87	0.00	7.00	398.96	47.01
Darren Richards	472.85	46.40	36.79	0.00	7.00	382.66	0.00
Bridget Murphy	227.50	45.40	0.00	0.00	0.00	182.10	8.49
TOTALS	1,206.98	151.60	77.66	0.00	14.00	963.72	55.50



EXERCISE 40

BYTESIZED COMPUTING LTD TIMESHEET for w/ending.....4 th May 2019.....					
	Hours worked				Total Hours
	IN	OUT	IN	OUT	
Monday	08.30	12.30	13.30	17.00	7.5
Tuesday	08.00	12.30	13.30	17.30	8.5
Wednesday	08.30	12.30	13.30	17.30	8
Thursday	08.30	13.00	14.00	17.30	8
Friday	08.00	13.00	14.00	17.00	8
Saturday	09.00	12.30	--	--	3.5
Sunday	--	--	--	--	
Employee: ANDERS HANSEN Authorised for payment: Owen Hughes					Payroll No. BSC003

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**BYTESIZED COMPUTING LTD
TIMESHEET**

for w/ending.....4th May 2019.....

	Hours worked				Total Hours
	IN	OUT	IN	OUT	
Monday	08.30	12.30	13.30	17.30	8
Tuesday	08.30	13.00	14.00	17.00	7.5
Wednesday	08.00	12.30	13.30	17.00	8
Thursday	08.30	13.00	14.00	18.00	8.5
Friday	08.00	13.00	14.00	18.00	9
Saturday	10.00	12.00	--	--	2
Sunday	--	--	--	--	

Employee: DARREN RICHARDS Authorised for payment: Owen Hughes	Payroll No. BSC004
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**BYTESIZED COMPUTING LTD
TIMESHEET**

for w/ending.....4th May 2019.....

	Hours worked				Total Hours
	IN	OUT	IN	OUT	
Monday	08.00	13.00	--	---	5
Tuesday	08.30	12.30	--	--	4
Wednesday	08.30	12.30	--	--	4
Thursday	09.00	13.00	--	--	4
Friday	09.00	13.00			4
Saturday	--	--	--	--	
Sunday	--	--	--	--	

Employee: BRIDGET MURPHY Authorised for payment: Owen Hughes	Payroll No. BSC005
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BYTESIZE COMPUTING LTD

GROSS PAY SUMMARY – Hourly paid employees

Employee	Basic Hours	Basic Rate £	Basic Pay £	O/time Hours	O/time Rate £	O/time Pay £	Holiday Pay £	Week in arrears £	GROSS PAY £
Anders Hansen	40	10.50	420.00	3.5	15.75	55.13			475.13
Darren Richards	40	9.80	392.00	3	14.70	44.10			436.10
Bridget Murphy	20	9.50	190.00	1	12.50	12.50	152.00	190.00	544.50
TOTAL	100		1,002.00	8		111.73	152.00	190.00	1,455.73

Employee	E'ee Pension £	E'er Pension £
Anders Hansen	21.00	25.20
Darren Richards	19.60	23.52
Bridget Murphy	0.00	0.00
TOTAL	40.60	48.72



EXERCISE 41

BYTESIZE COMPUTING LTD

GROSS PAY SUMMARY – Salaried employees

Employee	Pay period	Basic weekly salary £	Overtime pay £	Gross Pay £	E'ee Pension £	E'er Pension £
Martin Gamble	Two-weekly	1,120.00	0.00	1,120.00	56.00	67.20
Jessica Philips	Two-weekly	980.00	55.14	1,035.14	49.00	58.80
TOTALS		2,100.00	55.14	2,155.14	105.00	126.00



EXERCISE 42

Employee pay and deductions record

Employer name: Bytesize Computing Ltd

PAYE Reference:	134/B462
Accounts Office Reference:	134PA46212345
Tax year:	2019-20

Employee name: Mr Darren Michael RICHARDS

Address:	8 Coventry Close MIDHAMPTON MD12 3KT
Gender:	Male
Date of birth:	03/06/1999
National Insurance Number:	YX234265B
Payroll ID:	BSC004
Start date:	15/04/2019
Leaving date:	
Tax code:	1250L Period applied: 3

National Insurance		PAYE Income Tax	Statutory Payments	Student Loan Deductions	Postgraduate Loan Deductions	Other Payments and Deductions			
Month	Week	Total pay in period for National Insurance (£)	Earnings at the LEL (where earnings are equal to or exceed the LEL) (£)	Earnings above the LEL, up to and including the PT (£)	Earnings above the PT, up to and including the UEL (£)	Total of employee and employer contributions (£)	Employee contributions due on all earnings above the PT (£)	Employer contributions due on all earnings above the ST (£)	
	3	421.40	118.00	48.00	255.40	30.65	30.65	0.00	
	4	472.58	118.00	48.00	306.58	36.79	36.79	0.00	
	5	436.10	118.00	48.00	270.10	32.41	32.41	0.00	

National Insurance		PAYE Income Tax	Statutory Payments	Student Loan Deductions	Postgraduate Loan Deductions	Other Payments and Deductions				
Month	Week	Total pay in period for tax (£)	Total pay to date (£)	Total 'free pay' to date (£)	K codes only Total 'additional pay' to date (£)	Total taxable pay to date (£)	Total tax paid to date (excluding tax not deducted) (£)	Regulatory limit (£)	Tax deducted or refunded in the period (£)	Tax not deducted in period owing to the regulatory limit (£)
			356.70				23.20			
	3	421.40	778.10	721.71	0.00	56.00	11.20	210.70	-12.00	0.00
	4	472.58	1250.68	962.28	0.00	288.00	57.60	236.29	46.40	0.00
	5	416.50	1667.18	1202.85	0.00	464.00	92.80	208.25	35.20	0.00

National Insurance		PAYE Income Tax	Statutory Payments	Student Loan Deductions	Postgraduate Loan Deductions	Other Payments and Deductions			
Month	Week	Payrolled benefits in kind subject to PAYE tax (£)	Benefits in kind subject to Class 1 National Insurance contributions (£)	Pension contributions paid under 'net pay arrangement' (£)	Pension contributions paid under 'net pay arrangement' (£)	Total pay in period not subject to Income Tax or National Insurance (£)			
	3	0.00	0.00	0.00	0.00	0.00			
	4	0.00	0.00	0.00	0.00	0.00			
	5	0.00	0.00	0.00	19.60	0.00			

Employee pay and deductions record

Employer name: Bytesize Computing Ltd

PAYE Reference:	134/B462
Accounts Office Reference:	134PA46212345
Tax year:	2019-20

Employee name: Mrs Bridget Siobhan MURPHY

Address:	4 Ansty Road MIDHAMPTON MD12 2RD
Gender:	Female
Date of birth:	11/09/1953
National Insurance Number:	YX288272C
Payroll ID:	BSC005
Start date:	15/04/2019
Leaving date:	
Tax code:	BR Period applied: 3

National Insurance		PAYE Income Tax	Statutory Payments	Student Loan Deductions	Postgraduate Loan Deductions	Other Payments and Deductions			
Month	Week	Total pay in period for National Insurance (£)	Earnings at the LEL (where earnings are equal to or exceed the LEL) (£)	Earnings above the LEL, up to and including the PT (£)	Earnings above the PT, up to and including the UEL (£)	Total of employee and employer contributions (£)	Employee contributions due on all earnings above the PT (£)	Employer contributions due on all earnings above the ST (£)	
	3	190.00	118.00	48.00	24.00	3.31	0.00	3.31	
	4	227.50	118.00	48.00	61.50	8.49	0.00	8.49	
	5	544.50	118.00	48.00	378.50	52.23	0.00	52.23	

National Insurance		PAYE Income Tax	Statutory Payments	Student Loan Deductions	Postgraduate Loan Deductions	Other Payments and Deductions				
Month	Week	Total pay in period for tax (£)	Total pay to date (£)	Total 'free pay' to date (£)	K codes only Total 'additional pay' to date (£)	Total taxable pay to date (£)	Total tax paid to date (excluding tax not deducted) (£)	Regulatory limit (£)	Tax deducted or refunded in the period (£)	Tax not deducted in period owing to the regulatory limit (£)
	3	190.00	190.00	0.00	0.00	190.00	38.00	95.00	38.00	0.00
	4	227.50	417.50	0.00	0.00	417.00	83.40	113.75	45.40	0.00
	5	544.50	962.00	0.00	0.00	962.00	192.40	272.25	109.00	0.00

Employee pay and deductions record

Employer name: Bytesize Computing Ltd

PAYE Reference:	134/B462
Accounts Office Reference:	134PA46212345
Tax year:	2019-20

Employee name: Mr Martin Philip GAMBLE

Address:	29 Mirchester Close MIDHAMPTON MD12 3TR
Gender:	Male
Date of birth:	29/10/1985
National Insurance Number:	NA155162C
Payroll ID:	BSC001
Start date:	15/04/2019
Leaving date:	
Tax code:	1250L Period applied: 4

National Insurance		PAYE Income Tax	Statutory Payments	Student Loan Deductions	Postgraduate Loan Deductions	Other Payments and Deductions		
Month	Week	Total pay in period for National Insurance (£)	Earnings at the LEL (where earnings are equal to or exceed the LEL) (£)	Earnings above the LEL, up to and including the PT (£)	Earnings above the PT, up to and including the UEL (£)	Total of employee and employer contributions (£)	Employee contributions due on all earnings above the PT (£)	Employer contributions due on all earnings above the ST (£)
	4	1120.00	236.00	96.00	788.00	203.30	94.56	108.74
	6	1120.00	236.00	96.00	788.00	203.30	94.56	108.74

National Insurance		PAYE Income Tax	Statutory Payments	Student Loan Deductions	Postgraduate Loan Deductions	Other Payments and Deductions				
Month	Week	Total pay in period for tax (£)	Total pay to date (£)	Total 'free pay' to date (£)	K codes only Total 'additional pay' to date (£)	Total taxable pay to date (£)	Total tax paid to date (excluding tax not deducted) (£)	Regulatory limit (£)	Tax deducted or refunded in the period (£)	Tax not deducted in period owing to the regulatory limit (£)
	4	1120.00	1605.00	962.28	0.00	642.00	128.40	560.00	79.60	0.00
	6	1064.00	2669.00	1443.42	0.00	1225.00	245.00	532.00	116.60	0.00

National Insurance		PAYE Income Tax	Statutory Payments	Student Loan Deductions	Postgraduate Loan Deductions	Other Payments and Deductions				
Month	Week	Payrolled benefits in kind subject to PAYE tax (£)	Benefits in kind subject to Class 1 National Insurance contributions (£)	Pension contributions paid under 'net pay arrangement' (£)	Pension contributions paid not under 'net pay arrangement' (£)	Total pay in period not subject to Income Tax or National Insurance (£)				
	4	0.00	0.00	0.00	0.00	0.00				
	6	0.00	0.00	56.00	0.00	0.00				

Employee pay and deductions record

Employer name: Bytesize Computing Ltd

PAYE Reference:	134/B462
Accounts Office Reference:	134PA46212345
Tax year:	2019-20

Employee name: Mrs Jessica Mary PHILIPS

Address:	The Cedars 24 Bishops Avenue MIDHAMPTON MD12 2DE
Gender:	Female
Date of birth:	14/07/1981
National Insurance Number:	YX132134C
Payroll ID:	BSC002
Start date:	15/04/2019
Leaving date:	
Tax code:	1250L W1 Period applied: 4

National Insurance		PAYE Income Tax	Statutory Payments	Student Loan Deductions	Postgraduate Loan Deductions	Other Payments and Deductions		
Month	Week	Total pay in period for National Insurance (£)	Earnings at the LEL (where earnings are equal to or exceed the LEL) (£)	Earnings above the LEL, up to and including the PT (£)	Earnings above the PT, up to and including the UEL (£)	Total of employee and employer contributions (£)	Employee contributions due on all earnings above the PT (£)	Employer contributions due on all earnings above the ST (£)
	4	1016.76	236.00	96.00	684.76	176.67	82.17	94.50
	6	980.00	236.00	96.00	648.00	167.18	77.76	89.42

National Insurance		PAYE Income Tax	Statutory Payments	Student Loan Deductions	Postgraduate Loan Deductions	Other Payments and Deductions				
Month	Week	Total pay in period for tax (£)	Total pay to date (£)	Total 'free pay' to date (£)	K codes only Total 'additional pay' to date (£)	Total taxable pay to date (£)	Total tax paid to date (excluding tax not deducted) (£)	Regulatory limit (£)	Tax deducted or refunded in the period (£)	Tax not deducted in period owing to the regulatory limit (£)
	4	1016.76	0.00	481.14	0.00	535.00	0.00	508.38	107.00	0.00
	6	931.00	0.00	481.14	0.00	449.00	0.00	465.50	89.80	0.00

National Insurance		PAYE Income Tax	Statutory Payments	Student Loan Deductions	Postgraduate Loan Deductions	Other Payments and Deductions				
Month	Week	Payrolled benefits in kind subject to PAYE tax (£)	Benefits in kind subject to Class 1 National Insurance contributions (£)	Pension contributions paid under 'net pay arrangement' (£)	Pension contributions paid not under 'net pay arrangement' (£)	Total pay in period not subject to Income Tax or National Insurance (£)				
	4	0.00	0.00	0.00	0.00	0.00				
	6	0.00	0.00	49.00	0.00	0.00				

PAYROLL SUMMARY SHEET: BYTESIZE COMPUTING LTD							PAY PERIOD DATE: Week 5 – 10.05.2019		
Employee Name	Gross Pay £	E'ee Pension £	Income Tax £	E'ee NIC £	Private Health £	Gym Member £	Net Pay £	E'er NIC £	E'er Pension £
Martin Gamble	1,120.00	56.00	116.60	94.56	12.00	14.00	826.84	108.74	67.20
Jessica Philips	1,035.14	49.00	89.80	77.76	12.00	0.00	806.58	89.42	58.80
Anders Hansen	475.13	21.00	49.40	37.09	0.00	7.00	360.64	42.66	25.20
Darren Richards	436.10	19.60	35.00	32.41	0.00	7.00	342.09	0.00	0.00
Bridget Murphy	544.50	0.00	109.00	0.00	0.00	0.00	435.50	52.23	0.00
TOTALS	3,610.87	145.60	399.80	241.82	24.00	28.00	2,771.65	293.05	151.20

BITESIZE COMPUTING LTD			PAY-DATE 10.05.2019	
Payroll ID: BSC005	Employee: BRIDGET MURPHY	National Insurance Number: YX 28 82 72 B		
Payments:		£	Deductions:	£
Basic pay		190.00	Income Tax	109.00
Overtime		12.50	E'ee NIC	0.00
Holiday pay		152.00		
Week in arrears		190.00		
E'ERS NIC: £ 52.23	GROSS PAY £	544.50	NET PAY £	435.50
Employee details: 4 Ansty Close MIDHAMPTON MD12 2RD		Income Tax YTD: £192.40	Gross Pay YTD: £962.00	
Tax code: BR	Tax Period : Week 5	Method of payment: CHEQUE		