



**LEVEL 2 and 3
PAYROLL FOR BUSINESS**

Model Answers

REVISION EXERCISE A

Below is the basic list of information required to compile all starter records for both internal and external use.

- 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

REVISION EXERCISE B

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
-

Generally additional information can be found on a Contract of Employment, Birth Certificate and Driving Licence

If the employer is setting up the business and registering employees with HMRC for the first time the information is submitted using the Employer Alignment Submission (EAS).

If it is not a new employer but just a new employee then the information is submitted the first time the employee is paid using the Full Payment Submission (FPS).

LEVEL 1 SKILLS CHECK REVISION EXERCISE

Task 1- Processing the Payroll for Month 1 – Payable 28th April 2019

Part A

| Claysmore & Carver Ltd | | | | | |
|---|---------------------------|-------------------------------|--------------------------|-------------------------------|--------------------------|
| SALARIED EMPLOYEES – ADMINISTRATION & FINANCE DEPARTMENT | | | | | |
| Employee | Annual Salary £ | Monthly Gross Pay £ | E'ee Pension £ | Taxable Gross Pay £ | E'er Pension £ |
| Jennifer Claysmore | 29,400.00 | 2450.00 | 120.00 | 2330.00 | 175.00 |
| Pauline Carver | 29,400.00 | 2450.00 | 120.00 | 2330.00 | 175.00 |
| Gareth Glazier | 24,696.00 | 2058.00 | 100.00 | 1958.00 | 145.00 |
| Karen Wheeler | 22,200.00 | 1850.00 | 90.00 | 1760.00 | 130.00 |

Part B

INCOME TAX

| Employee | Tax Code | Taxable Gross Pay £ | Gross Pay to date £ | Pay adjust £ | Taxable pay to date £ | Tax due to date £ | Tax due for Month £ |
|--------------------|-----------------|-------------------------------|-------------------------------|------------------------|---------------------------------|-----------------------------|-------------------------------|
| Jennifer Claysmore | 1035L | 2330.00 | 2330.00 | 863.26 | 1466.74 | 293.20 | 293.20 |
| Pauline Carver | 1250L | 2330.00 | 2330.00 | 1042.43 | 1287.57 | 257.40 | 257.40 |
| Gareth Glazier | 1055L | 1958.00 | 1958.00 | 879.93 | 1078.07 | 215.60 | 215.60 |
| Karen Wheeler | 1250L | 1760.00 | 1760.00 | 1042.43 | 717.57 | 143.40 | 143.40 |

NIC

| Employee | NIC Category | Gross Pay £ | Employee's NIC £ | Employer's NIC £ |
|--------------------|---------------------|-----------------------|----------------------------|----------------------------|
| Jennifer Claysmore | A | 2450.00 | 207.72 | 238.88 |
| Pauline Carver | A | 2450.00 | 207.72 | 238.88 |
| Gareth Glazier | A | 2058.00 | 160.68 | 184.78 |
| Karen Wheeler | M | 1850.00 | 135.72 | 0.00 |

| | |
|---|-------------------------|
| Claysmore & Carver Ltd – Payment Summary | PAY PERIOD DATE: |
|---|-------------------------|

| | | | | | | 28 th April 2019 | | |
|--------------------|----------------|-----------------|---------------|-------------------|---------------|-----------------------------|---------------|-------------------|
| Employee Name | Gross Pay £ | Income Tax £ | E'ee NIC £ | E'ee Pension £ | Vol. Ded £ | Net Pay £ | E'er NIC £ | E'er Pension £ |
| Jennifer Claysmore | 2450.00 | 293.20 | 207.72 | 120.00 | 25.00 | 1804.08 | 238.88 | 175.00 |
| Pauline Carver | 2450.00 | 257.40 | 207.72 | 120.00 | 0.00 | 1864.88 | 238.88 | 175.00 |
| Gareth Glazier | 2058.00 | 215.60 | 160.68 | 100.00 | 25.00 | 1556.72 | 184.78 | 145.00 |
| Karen Wheeler | 1850.00 | 143.40 | 135.72 | 90.00 | 25.00 | 1455.88 | 0.00 | 130.00 |
| TOTALS | 8808.00 | 909.60 | 711.84 | 430.00 | 75.00 | 6681.56 | 662.54 | 625.00 |

| BANK AUTOMATED PAYMENT SUMMARY SHEET: Claysmore & Carver Ltd | | | | PAY PERIOD Month 1 DATE: 28.04.2019 |
|--|----------------|----------------------|----------------|--|
| Employee Name | Bank Sort code | Employee Account No. | Payment £ | Employer signature |
| Jennifer Claysmore | 60-45-92 | 07185621 | 1804.08 | Pauline Carver |
| Pauline Carver | 60-45-92 | 07185411 | 1864.88 | Jennifer Claysmore |
| Gareth Glazier | 45-12-42 | 01784325 | 1556.72 | Jennifer Claysmore |
| Karen Wheeler | 25-19-72 | 21649782 | 1455.88 | Pauline Carver |
| TOTAL | | | 6681.56 | |

Task 2 - Processing the Payroll for Month 2 – Payable 28th May 2019

Part A

| Claysmore & Carver Ltd | | | | |
|---|-----------------------------------|-------------------------------|--------------------------------|-------------------------------|
| SALARIED EMPLOYEES – ADMINISTRATION & FINANCE DEPARTMENT | | | | |
| Employee | Gross Monthly Salary £ | Employee Pension £ | Taxable Gross Pay £ | Employer Pension £ |
| Jennifer Claysmore | 2450.00 | 120.00 | 2330.00 | 175.00 |
| Pauline Carver | 2450.00 | 120.00 | 2330.00 | 175.00 |
| Gareth Glazier | 2058.00 | 100.00 | 1958.00 | 145.00 |
| Karen Wheeler | 2000.00 | 90.00 | 1910.00 | 130.00 |
| Total | 8958.00 | 430.00 | 8528.00 | 625.00 |

Part B

| Employee | Tax Code | Taxable Gross Pay £ | Gross Pay to date £ | Pay adjustment £ | Taxable pay to date £ | Tax due to date £ | Tax due for Month £ |
|--------------------|-----------------|--------------------------------|--------------------------------|-----------------------------|----------------------------------|------------------------------|--------------------------------|
| Jennifer Claysmore | 1035L | 2330.00 | 4660.00 | 1726.52 | 2933.48 | 586.60 | 293.40 |
| Pauline Carver | 1250L | 2330.00 | 4660.00 | 2084.86 | 2575.14 | 515.00 | 257.60 |
| Gareth Glazier | 1020L | 1958.00 | 3916.00 | 1701.52 | 2214.48 | 442.80 | 227.20 |
| Karen Wheeler | 1250L | 1910.00 | 3670.00 | 2084.86 | 1675.14 | 335.00 | 191.60 |

NIC

| Employee | NIC Category | Gross Pay £ | Employee's NIC £ | Employer's NIC £ |
|--------------------|---------------------|------------------------|-----------------------------|-----------------------------|
| Jennifer Claysmore | A | 2450.00 | 207.72 | 238.88 |
| Pauline Carver | A | 2450.00 | 207.72 | 238.88 |
| Gareth Glazier | A | 2058.00 | 160.68 | 184.78 |
| Karen Wheeler | M | 2000.00 | 153.72 | 0.00 |

| | |
|---|-------------------------|
| Claysmore & Carver Ltd – Payment Summary | PAY PERIOD DATE: |
|---|-------------------------|

| | | | | | | 28 th May 2019 | | |
|--------------------|----------------|-----------------|---------------|-------------------|---------------|---------------------------|---------------|-------------------|
| Employee Name | Gross Pay £ | Income Tax £ | E'ee NIC £ | E'ee Pension £ | Vol. Ded £ | Net Pay £ | E'er NIC £ | E'er Pension £ |
| Jennifer Claysmore | 2450.00 | 293.40 | 207.72 | 120.00 | 25.00 | 1803.88 | 238.88 | 175.00 |
| Pauline Carver | 2450.00 | 257.60 | 207.72 | 120.00 | 0.00 | 1864.68 | 238.88 | 175.00 |
| Gareth Glazier | 2058.00 | 227.20 | 160.68 | 100.00 | 25.00 | 1545.12 | 184.78 | 145.00 |
| Karen Wheeler | 2000.00 | 191.60 | 153.72 | 90.00 | 25.00 | 1539.68 | 0.00 | 130.00 |
| TOTALS | 8958.00 | 969.80 | 729.84 | 430.00 | 75.00 | 6753.36 | 662.54 | 625.00 |

Task 3 - Processing the Payroll for Month 3 – Payable 28th June 2019

Part A

| Claysmore & Carver Ltd | | | | | | | |
|---|------------------------|------------------|------------|----------------------|-------------------|------------------------|-------------------|
| SALARIED EMPLOYEES – ADMINISTRATION & FINANCE DEPARTMENT | | | | | | | |
| Employee | Basic Monthly Pay £ | Holiday Pay £ | Bonus £ | Total Gross Pay £ | E'ee Pension £ | Taxable Gross Pay £ | E'er Pension £ |
| Jennifer Claysmore | 2450.00 | | 200.00 | 2650.00 | 120.00 | 2530.00 | 175.00 |
| Pauline Carver | 2450.00 | | 200.00 | 2650.00 | 120.00 | 2530.00 | 175.00 |
| Gareth Glazier | 2119.74 | | | 2119.74 | 105.00 | 2014.74 | 150.00 |
| Karen Wheeler | 1850.00 | 434.50 | | 2284.50 | 90.00 | 2194.50 | 130.00 |

Part B

| Employee | Tax Code | Taxable Gross Pay £ | Gross Pay to date £ | Pay adjustment £ | Taxable pay to date £ | Tax due to date £ | Tax due for Month £ |
|--------------------|----------|------------------------|------------------------|---------------------|--------------------------|----------------------|------------------------|
| Jennifer Claysmore | 1035L | 2530.00 | 7190.00 | 2589.79 | 4600.22 | 920.00 | 333.40 |
| Pauline Carver | 1250L | 2530.00 | 7190.00 | 3127.29 | 4062.71 | 812.40 | 297.40 |
| Gareth Glazier | 1020L | 2014.74 | 5930.74 | 2552.28 | 3378.46 | 675.60 | 232.80 |
| Karen Wheeler | 1250L | 2194.50 | 5864.50 | 3127.29 | 2826.71 | 565.20 | 230.20 |

NIC

| Employee | NIC Category | Gross Pay £ | Employee's NIC £ | Employer's NIC £ |
|--------------------|--------------|----------------|---------------------|---------------------|
| Jennifer Claysmore | A | 2650.00 | 231.72 | 266.48 |
| Pauline Carver | A | 2650.00 | 231.72 | 266.48 |
| Gareth Glazier | A | 2119.74 | 168.09 | 193.30 |
| Karen Wheeler | M | 2284.50 | 187.86 | 0.00 |

| Claysmore & Carver Ltd – Payment Summary | | | | | | PAY PERIOD DATE: 28 th June 2019 | | |
|--|----------------|-----------------|---------------|-------------------|---------------|--|---------------|-------------------|
| Employee Name | Gross Pay £ | Income Tax £ | E'ee NIC £ | E'ee Pension £ | Vol. Ded £ | Net Pay £ | E'er NIC £ | E'er Pension £ |
| Jennifer Claysmore | 2650.00 | 333.40 | 231.72 | 120.00 | 25.00 | 1939.88 | 266.48 | 175.00 |
| Pauline Carver | 2650.00 | 297.40 | 231.72 | 120.00 | 0.00 | 2000.88 | 266.48 | 175.00 |
| Gareth Glazier | 2119.74 | 232.80 | 168.09 | 105.00 | 25.00 | 1588.85 | 193.30 | 150.00 |
| Karen Wheeler | 2284.50 | 230.20 | 187.86 | 90.00 | 25.00 | 1751.44 | 0.00 | 130.00 |
| TOTALS | 9704.24 | 1093.80 | 819.39 | 435.00 | 75.00 | 7281.05 | 726.26 | 630.00 |



EXERCISE 1

1 *Explain the purpose of a Contract of Employment:*

A Contract of Employment lists all terms, conditions and information required by the employee when starting a new employment.

2 *Explain where information can be gathered from to complete an Employee Payroll record, other than the Contract of Employment:*

Further information can be gained from the employer directly or the Human Resource department, also from the employee. Other documents could include a birth certificate, passport, P45 or Leavers Statement, work visa



EXERCISE 2

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

Any five of the principles given in the Table on pages 45 and 46 could be used here although the first four principles listed are very similar in context.

2 *List other ways in which data may be considered secure*

You should include a range of ways to ensure data is secure. Check your answers with the list given on pages 46 and 47.

3 *Give the full title of the regulations which came into force in the UK on 25th May 2018*

General Data Protection Regulations



EXERCISE 3

- 1 *List the different types of Attachment Orders that can be applied to an employee's pay with a brief explanation of the purpose of each type of order.*

| | |
|---|--|
| Attachment of Earnings Act 1971 | This statute allows a Court to issue instructions to the employer to deduct payments from an employee's wages to recover debts |
| Council Tax (Administration and Enforcement) Regulations 1992 | This statute deals with the collection of unpaid Council Taxes through an appropriate Attachment of Earnings order |
| Child Support (Collection and Enforcement) Regulations 1992 and 1993 | This statute allows for the collection of unpaid Child Support through an appropriate Attachment of Earnings order |

- 2 *Explain the purpose of a Deduction from Earnings Order*

A Deduction from Earnings Order is set up by the Child Support Agency to recover payments from absent parents for the support of their children.



EXERCISE 4

| Hair Today | | | |
|--|--------------------|--------------------------------|---------------------|
| EMPLOYEE PAYROLL RECORD | | | |
| PERSONAL DETAILS | | | |
| Employee's Given Names | Title: MISS | First name: JAMILLA | Middle name: |
| Employee Surname | MUCKTA | | |
| Full Address | Fourways | | |
| | 37 Marchant Road | | |
| | MIDCHESTER | Postcode | MC14 3JE |
| Date of birth | 29.07.1994 | Bank name & address | |
| Gender | Female | Bank Sort Code | |
| Marital Status | Single | Bank Account Number | |
| Next of kin | | Passport No. | |
| EMPLOYMENT DETAILS | | | |
| Payroll ID | HT004 | Start Date | 08.04.2019 |
| Job Title | Beautician | Normal work hours | |
| Hourly rate | | Overtime rate | |
| Pay frequency | | Pay method | |
| Tax Code | 1250L | Student Loan | No |
| NI Category | A | NI Number | AB 144563 B |
| Pension Scheme member | | Rate of contributions | |
| FURTHER PAYROLL INFORMATION | | | |
| Voluntary deductions | nil | | |
| PREVIOUS EMPLOYMENT INFORMATION | | | |
| Date left employment | 05.04.2019 | Tax code at leaving | 1250L |
| Total Pay to Date | £396.20 | Total Tax to Date | £31.00 |

Further information can be gained from the Contract of Employment. Here you would find:

- Normal working hours
- Rate of pay/hourly rate
- Method of payment
- Pension scheme information if relevant and rate of contributions

You would need to ask the employee for personal information:

- Next of kin
- Bank details
- Whether they wish to contribute/make any voluntary deductions (have they signed any authority to do so?)



EXERCISE 5

| | | | | | |
|---|-------------------|------------|---------------------------------|------------|--------------------|
| H&C PLUMBING AND ELECTRICAL SERVICES | | | Payroll ID No. HC002 | | |
| Employee name: SAM MORGAN | | | Department: PLUMBING | | |
| Week commencing: 08.04.2019 | IN | OUT | IN | OUT | Daily total |
| Monday | 08.00am | 12.45pm | 13.30pm | 18.00pm | 9.25 |
| Tuesday | 08.30am | 12.30pm | 13.15pm | 17.30pm | 8.25 |
| Wednesday | 08.00am | 12.30pm | 13.15pm | 17.00pm | 8.25 |
| Thursday | 08.00am | 13.00pm | 13.45pm | 17.30pm | 8.75 |
| Friday | 08.00am | 13.00pm | 13.45pm | 18.00pm | 9.25 |
| Saturday | 09.00am | 12.30pm | | | 3.50 |
| Sunday | | | | | |
| Basic hours | 40 hours | | Total hours worked | | 47.25 |
| Additional hours | 7.25 hours | | Authorisation: Robert Heaton | | |



EXERCISE 6

| | | | | | |
|---|--------------|-----------|---------|---|----------|
| H&C PLUMBING AND ELECTRICAL SERVICES TIMESHEET | | | | | |
| for w/commencing.....8th April 2019..... | | | | | |
| | Hours worked | | | | Location |
| | Morning | Afternoon | Evening | Daily total | |
| Monday | 4.5 hrs | 5 hrs | | 8.5 | Oxford |
| Tuesday | 5.5 hrs | 5 hrs | 1 hr | 10.5 | Bicester |
| Wednesday | 3.5 hrs | 3 hrs | | 5.5 | Brackley |
| Thursday | 4.5 hrs | 4 hrs | | 7.5 | Oxford |
| Friday | 4.5 hrs | 4.5 hrs | | 8 | Oxford |
| Saturday | | | | | |
| Sunday | | | | | |
| Total hours payable | 40 | | | | |
| Employee: Beth Saunders Authorised for payment: Graham Coldwell | | | | Payroll No. HC004 Department: Customer Service | |



EXERCISE 7

| H&C Plumbing and Electrical Services | | | | |
|---|--------------------------|------------------------|---------------------------|------------------------|
| GROSS PAY SUMMARY – Electricians | | | | |
| Employee | Hourly Rate £ | Basic Hours | Overtime Hours | Gross Pay £ |
| John Summers | 9.00 | 40 | 4 | 405.00 |
| Gordon Springer | 9.40 | 40 | 2 | 399.50 |
| Deirdre Winterton | 9.80 | 40 | 2 | 416.50 |
| Martin Falls | 10.00 | 40 | 3 | 437.50 |
| Authorised: Graham Coldwell | Totals | 160 | 11 | 1658.50 |



EXERCISE 8

| H&C Plumbing and Electrical Services | | | | |
|---|----------------------------|---------------------------------|---------------------------------|----------------------------------|
| Stores Department | | | | |
| Employee | Basic Pay £ | Overtime Pay 1 £ | Overtime Pay 2 £ | Total Gross Pay £ |
| Mark Downer | 368.00 | 36.75 | 55.00 | 459.75 |
| Amira Upton | 352.00 | 23.50 | 26.50 | 402.00 |
| Authorised: Graham Coldwell | Totals | 720.00 | 60.25 | 861.75 |



EXERCISE 9

| H&C Plumbing and Electrical Services | | | | |
|--|----------------------|----------------------------|-------------------|------------------------|
| SALARIED EMPLOYEES – FINANCE & PAYROLL DEPARTMENT | | | | |
| Employee | Job title | Annual Salary £ | Pay period | Gross Pay £ |
| James Elm | Financial Controller | 32,142.00 | Monthly | 2,678.50 |
| Patricia Birch | Payroll Supervisor | 28,400.00 | Four-weekly | 2,184.62 |
| Juanita Pinus | Accounts Supervisor | 27,600.00 | Four-weekly | 2,123.08 |
| Geraldine Beecher | Payroll Assistant | 19,201.00 | Weekly | 369.25 |
| Hadi Mansour | Accounts Assistant | 18,750.00 | Weekly | 360.58 |



EXERCISE 10

| H&C Plumbing and Electrical Services | | | | | |
|---|-------------------|----------------------------|-----------------------------|--------------------|------------------------|
| DIRECTORS | | | | | |
| Employee | Job title | Annual Salary £ | Monthly Salary £ | Bonus £ | Gross Pay £ |
| Robert Heaton | Managing Director | 36,120.00 | 3,010.00 | 1,806.00 | 4,816.00 |
| Graham Coldwell | Sales Director | 34,416.00 | 2,868.00 | 1,720.80 | 4,588.80 |



EXERCISE 11

| H&C Plumbing and Electrical Services | | | | |
|---|----------------------------|-----------------------------|-----------------------------|------------------------|
| Sales Manager – Guna Chaudran | | | | |
| Month | Annual Salary £ | Monthly Salary £ | Commission Due £ | Gross Pay £ |
| April | 15,240.00 | 1,270.00 | 471.65 | 1,741.65 |
| May | | 1,270.00 | 433.61 | 1,703.61 |
| June | | 1,270.00 | 374.89 | 1,644.89 |
| July | | 1,270.00 | 389.16 | 1,659.16 |




EXERCISE 12

| H&C Plumbing and Electrical Services | | | | | |
|---|----------------------|----------------------------|--------------------------------|-------------------------|-----------------------------------|
| Employee | Job title | Annual Salary £ | Holiday due in days | Daily rate £ | Value of holiday pay £ |
| James Elm | Financial Controller | 32,142.00 | 8.2 | 123.63 | 1,013.77 |
| Patricia Birch | Payroll Supervisor | 28,400.00 | 7.8 | 109.23 | 852.00 |
| Juanita Pinus | Accounts Supervisor | 27,600.00 | 10.2 | 106.15 | 1,082.73 |
| Geraldine Beecher | Payroll Assistant | 19,201.00 | 4.6 | 73.85 | 339.71 |
| Hadi Mansour | Accounts Assistant | 18,750.00 | 6.4 | 72.12 | 461.57 |

Do not worry if you find rounding differences show the daily rate as one or two pence different – it will, however, affect the total value of the holiday pay.




EXERCISE 13

|  ABC Taxis | GROSS PAY SUMMARY – Taxi and Coach Drivers | | | | | |
|---|---|--------------------------|--------------------|-----------------------|------------------------|--------------------|
| | Employee | Hourly Rate £ | Basic Hours | Overtime Hours | Shift Pay £ | Bonus £ |
| Gordon Maxwell | 10.20 | 40 | 2 | 30.00 | 20.40 | 483.90 |
| Rashid Ali Bhana | 9.80 | 40 | 4 | 0.00 | 19.60 | 460.60 |
| Charlie Dancer | 10.10 | 40 | 2 | 45.00 | 0.00 | 474.25 |
| Leanne Jacobs | 9.60 | 40 | 3 | 15.00 | 19.20 | 454.20 |
| Dave O'Riley | 11.50 | 24 | 0 | 0.00 | 0.00 | 276.00 |
| Patricia Morton | 11.25 | 20 | 0 | 0.00 | 0.00 | 225.00 |
| Authorised: Jim Ford | Totals | 204 | 11 | 90.00 | 59.20 | 2373.95 |

Note: All calculations should be rounded to 2 decimal places.




EXERCISE 14

|  ABC Taxis | GROSS PAY SUMMARY - Mechanics | | | | | |
|--|--------------------------------------|--------------------|---------------------------------|---------------------------------------|------------------|------------------------------|
| Employee | Hourly Rate £ | Basic Hours | Overtime Monday - Friday | Overtime Saturday & Sunday | Call-outs | Total Gross Pay £ |
| Stuart Goather | 10.20 | 40 | 3 | 2 | 1 | 506.85 |
| Pieter Stein | 10.10 | 40 | 4 | 2 | 2 | 544.82 |
| Authorised: Jim Ford | Totals | 80 | 7 | 4 | 3 | 1051.67 |



EXERCISE 15

|  ABC Taxis | GROSS PAY SUMMARY - Bookkeeper | | | | |
|--|---------------------------------------|---------------------------------|-----------------------|-----------------------|------------------------------|
| Employee | New Annual Salary £ | New Monthly salary £ | Back-pay £ | Overtime £ | Total Gross Pay £ |
| Kerri Rolls | 22,386.00 | 1,865.50 | 91.00 | 120.00 | 2076.50 |




EXERCISE 16

| H&C Plumbing and Electrical Services | | | | | | |
|---|---|---------------------------------------|---|----------------------------------|---|---------------------------------|
| Plumbers | | | | | | |
| Employee | Hourly Rate 1st May £ | New hourly rate June £ | Overtime Rate 1st May £ | New o/time Rate £ | Hours worked from 1st May | Back-dated pay £ |
| Harry Mount | 12.50 | 12.75 | 15.63 | 15.94 | 280hr basic 14.5hr o/time | 74.50 |
| Gerry Hillman | 10.00 | 10.20 | 12.50 | 12.75 | 280hr basic 18.5hr o/time | 60.63 |
| Hazel Streamer | 9.90 | 10.10 | 12.38 | 12.63 | 210hr basic 10hr o/time | 44.50 |
| Lee Rivers | 6.15 | No change | | | 280hr basic 13hr o/time | Nil |



EXERCISE 17

|  The Lobster Pot | | | | | | | Gross Day Summary 30.03.2019 to page paid 05.04.2019 | |
|--|-------------|-------------|--------------|--------------|--------|------------------------|--|---------------------|
| Employee | Basic hours | Basic Day £ | O/Time Hours | O/Time Day £ | Tips £ | Allowance Inc deputy £ | Gross pay for tax £ | Gross pay for NIC £ |
| Alexi Bakeoff | 35 | 399.00 | 4 | 61.00 | 44.20 | 8.00 | 512.20 | 468.00 |
| Glen Peters | 35 | 325.20 | 3 | 36.90 | 44.20 | 15.00 | 421.30 | 377.10 |
| Katie Morrow | 35 | 310.80 | 2 | 22.00 | 44.20 | 0.00 | 377.00 | 332.80 |
| Miriam Goldsmith | 35 | 308.00 | 4 | 44.00 | 44.20 | 15.00 | 411.20 | 367.00 |
| Anders Carlson | 35 | 308.00 | 2 | 22.00 | 44.20 | 10.00 | 384.20 | 340.00 |
| Jenni Field | 15 | 132.00 | 2 | 22.00 | 22.10 | 0.00 | 176.10 | 154.00 |
| Gareth Driver | 15 | 132.00 | 1 | 11.00 | 22.10 | 0.00 | 165.10 | 143.00 |
| Barbara Gail | 22 | 184.80 | | | | 0.00 | 184.80 | 184.80 |
| Harry Britton | 26 | 218.40 | | | | 0.00 | 218.40 | 218.40 |



EXERCISE 18


Note: All figures should be rounded to 2 decimal places at each stage of the calculation.

| HEARTLAND LANDSCAPING LTD | | | | | | | GROSS PAY FOR HENRY GILBERT | | |
|---------------------------|-------------|--------------|--------------|---------------------|---------------|--------------------|-----------------------------|--------------|--------------------|
| Basic Hours | Basic Pay £ | O/time Hours | O/time Pay £ | F/Aider Allowance £ | Holiday Pay £ | Death in service £ | Week in arrears £ | E'ee Pension | Repay of Savings £ |
| 32 | 358.40 | 3 | 43.50 | 15.00 | 537.60 | 5,000.00 | 448.00 | 48.38 | 240.00 |

| Gross Pay for Tax £ | Gross Pay For NIC £ |
|---------------------|---------------------|
| 6,354.12 | 1402.50 |



EXERCISE 19

|  OAKTREE NURSERIES LTD | | | | | | Pay period: Week 32 Date: 01.11.2019 | | |
|--|-------------|----------------|--------------|-----------------|----------------|---|--------------|----------------|
| Employee | Basic hours | Basic Pay £ | O/time hours | O/time Pay £ | Allowance £ | Statutory Guarantee Pay £ | Bonus £ | Gross Pay £ |
| David Cutter | 16 | 188.80 | 2 | 29.50 | | 84.00 | | 302.30 |
| Daisy Martin | 16 | 180.00 | 3 | 42.21 | | 84.00 | | 306.21 |
| Peter Marrow | 15 | 168.75 | 0 | 0.00 | 20.00 | 84.00 | | 272.75 |
| Vita Brasic | 8 | 90.00 | 0 | 0.00 | | 42.00 | | 132.00 |
| Antonio Brassica | 8 | 78.40 | 2 | 24.50 | | 42.00 | | 144.90 |
| Jane Beeny | 8 | 78.40 | 3 | 36.75 | | 42.00 | | 157.15 |
| Rosie Green | 14 | 117.60 | 0 | 0.00 | | 84.00 | | 201.60 |
| Isabelle Birch | 16 | 134.40 | 2 | 21.00 | | 84.00 | | 239.40 |
| Ashley Matlock | 16 | 134.40 | 3 | 31.50 | | 84.00 | | 249.90 |
| Sinead Flowers | 40 | 340.00 | 0 | 0.00 | | 0.00 | 34.00 | 378.00 |
| Rod Alder | 40 | 340.00 | 0 | 0.00 | | 0.00 | 34.00 | 378.00 |
| Richard Laurel | 24 | 108.00 | 2 | 11.26 | 20.00 | 32.00 | | 171.26 |




EXERCISE 20

| H&C Plumbing and Electrical Services | | | | |
|--|-----------------------------|--|-----------------------|------------------------|
| SALARIED EMPLOYEES – FINANCE & PAYROLL DEPARTMENT | | | | |
| Employee | Current Salary £ | Revised Annual Salary £ | Pay period | Gross Pay £ |
| James Elm | 32,142.00 | 32,849.12 | Monthly | 2,737.43 |
| Patricia Birch | 28,400.00 | 29,024.80 | Four-weekly | 2,226.68 |
| Juanita Pinus | 27,600.00 | 28,552.20 | Four-weekly | 2,190.44 |
| Geraldine Beecher | 19,201.00 | 19,623.42 | Weekly | 377.37 |
| Hadi Mansour | 18,750.00 | 19,350.00 | Weekly | 371.12 |



EXERCISE 21

|  OAKTREE NURSERIES | | | | |
|---|---------------------------------|--|-----------------------|---|
| SALARIED EMPLOYEES – ADMINISTRATION DEPARTMENT | | | | |
| Employee | Current Salary £ | Revised Annual Salary £ | Pay period | Gross Pay for pay period £ |
| Dahlia Johnson | 27,720.00 | 28,690.20 | Monthly | 2,390.85 |
| David Birch | 24,120.00 | 25,084.80 | Four-weekly (13) | 1,929.60 |
| Dina Ash | 21,515.00 | 22,052.88 | Four-weekly (13) | 1696.38 |
| Rowan Berry | 18,618.00 | 20,283.45 | Weekly (52) | 390.07 |
| Geoffrey Elmer | 14,520.00 | 14,883.00 | Weekly (52) | 286.21 |



EXERCISE 22

| Employee | Sickness period | Calculation | Amount of SSP due £ |
|---------------|--|--|---------------------|
| Jane Bentinck | Report sick on Monday 27 th May and returned on Friday 7 th June No previous period of illness in 2019 | Period of illness = 9 working days – 3 Waiting Days = 6 days of SSP payable x £18.85 per day | 113.10 |
| Arnie Muller | Had been unwell over the weekend but came into work on Monday 27 th May but was absent from work for the rest of the week | Period of illness = 4 working days – 3 Waiting Days = 1 day of SSP payable x £18.85 per day | 18.85 |
| Marilyn Jones | Reported in sick on Tuesday 28 th May and did not return for the rest of the week. Marilyn had previously been off work through sickness for a week from 15 th April | Period of illness = 4 working days – no Waiting Days = 4 days of SSP payable x £18.85 per day | 75.40 |
| Harry Wilson | Aged 67. Reported sick on Friday 24 th May and did not return to work until Wednesday 5 th June. No previous period of illness | Period of illness = 8 working days – 3 Waiting Days = 5 days of SSP payable x £18.85 per day | 94.25 |
| David Brakes | Reported sick on Thursday 23 rd May and returned to work on Friday 7 th June. David was previously off work through illness for four days from 19 th March 2019 | Period of illness = 11 working days – 3 Waiting Days = 8 days of SSP payable x £18.85 per day | 150.08 |



EXERCISE 23

| Employee | Situation | Qualifying Week commencement date | Eligibility to Maternity leave | Eligibility to Statutory Maternity Pay or Allowance |
|-----------------|--|-----------------------------------|--------------------------------|---|
| Myra Campion | Has worked for the company for 4 years 2 months. Form MAT B1 states due date as 7 th August 2019. Average income £525.00 per week | 19.05.19 | 52 weeks | 6 weeks at 90% of pay 33 weeks at £148.68 |
| Debbie Hall | Has worked for the company for 8 months. Form MAT B1 states due date as 1 st September 2019. Average income £115.00 per week | 16.06.19 | 52 weeks | Entitled to 39 weeks Maternity Allowance |
| Samira Hussain | Has worked for the company for 1 year 3 months. Form MAT B1 states due date as 5 th September 2019. Average income £212.00 per week | 16.06.19 | 52 weeks | 6 weeks at 90% of pay 33 weeks at £148.68 |
| Catina Rakinova | Has worked for the company for 6 years 3 months. Form MAT B1 states due date as 3 rd October 2019. Average income £311.00 per week | 14.07.16 | 52 weeks | 6 weeks at 90% of pay 33 weeks at £148.68 |
| Claire Myers | Has worked for the company for 3 months. Form MAT B1 states due date as 18 th October 2019. Average income £299.00 per week | 28.07.19 | 52 weeks | Entitled to 39 weeks Maternity Allowance |



EXERCISE 24

| Tax Code | Week 1 £ | Month 1 £ |
|----------|-------------|--------------|
| 255L | 49.22 | 213.25 |
| 465L | 89.60 | 388.25 |
| 498L | 95.95 | 415.75 |



EXERCISE 25

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



EXERCISE 26

| Tax Code | Week 1 £ | Week 2 £ | Month 1 | Month 2 |
|-----------------|--------------------|--------------------|----------------|----------------|
| 601L | 115.76 | 231.52 | 501.59 | 1003.18 |
| 1160L | 223.27 | 446.54 | 967.43 | 1934.86 |
| 1542L | 296.73 | 593.46 | 1285.76 | 2571.52 |



EXERCISE 27

| H&C Plumbing and Electrical Services | | | | | |
|---|-----------------|-----------------------|----------------------------|-------------------------|----------------------------|
| Electricians | | | | | |
| Employee | Tax code | Gross Pay £ | Pay adjustment £ | Taxable pay £ | Income tax due £ |
| John Summers | 1250L | 405.00 | 240.57 | 164.43 | 32.80 |
| Gordon Springer | 1132L | 395.25 | 217.88 | 177.37 | 35.40 |
| Deirdre Winterton | 1010L | 420.75 | 194.42 | 226.33 | 45.20 |
| Martin Falls | 1080L | 437.50 | 207.88 | 229.62 | 45.80 |



EXERCISE 28

| H&C Plumbing and Electrical Services | | | | |
|---|--------------------------|------------------------|---------------------------|------------------------|
| GROSS PAY SUMMARY - Electricians | | | | |
| Employee | Hourly Rate £ | Basic Hours | Overtime Hours | Gross Pay £ |
| John Summers | 9.00 | 40 | 5 | 416.25 |
| Gordon Springer | 9.40 | 40 | 3 | 411.25 |
| Deirdre Winterton | 9.80 | 40 | 1 | 404.25 |
| Martin Falls | 10.00 | 35 | 0 | 350.00 |
| Authorised: Graham Coldwell | Totals | 155 | 9 | 1581.75 |

| H&C Plumbing and Electrical Services | | | | | | | |
|---|-----------------|---------------------------------|------------------------------------|------------------------------------|--------------------------------------|----------------------------------|---------------------------------|
| Electricians | | | | | | | |
| Employee | Tax code | Gross Pay Wk 2 £ | Gross Pay to Date £ | Pay adjust Week 2 £ | Taxable Pay to date £ | Tax due to date £ | Tax due Week 2 £ |
| John Summers | 1250L | 416.25 | 821.25 | 481.14 | 340.11 | 68.00 | 35.20 |
| Gordon Springer | 1132L | 411.25 | 806.50 | 435.76 | 370.74 | 74.00 | 38.60 |
| Deirdre Winterton | 1010L | 408.38 | 825.00 | 388.84 | 436.16 | 87.20 | 42.00 |
| Martin Falls | 1080L | 350.00 | 787.50 | 415.76 | 371.74 | 74.20 | 28.40 |



EXERCISE 29

| Month No. | Gross Pay £ | Gross Pay to date £ | Pay adjustment £ | Taxable pay to date £ | Tax due to date £ | Tax due for Month £ |
|-----------|-----------------|---------------------------|------------------------|-----------------------------|-------------------------|---------------------------|
| 1 (April) | 2,957.50 | 2,957.50 | 888.26 | 2,069.24 | 413.80 | 413.80 |
| 2 (May) | 2,354.62 | 5,312.12 | 1,776.52 | 3,535.60 | 707.00 | 293.20 |
| 3 (June) | 2,314.81 | 7,626.93 | 2,564.79 | 5,062.14 | 1,012.40 | 305.40 |



EXERCISE 30

| H&C Plumbing and Electrical Services | | | | | |
|---|-----------------|-------------------|------------------------|------------------------|-------------------------------|
| Electricians | | | | | |
| Employee | NIC Category | Gross Pay £ | Employee's NIC £ | Employer's NIC £ | Total NIC due to HMRC £ |
| John Summers | A | 405.00 | 28.68 | 32.98 | 61.66 |
| Gordon Springer | A | 395.25 | 27.51 | 31.64 | 59.15 |
| Deirdre Winterton | A | 420.75 | 30.57 | 35.16 | 65.73 |
| Martin Falls | A | 437.50 | 32.58 | 37.47 | 70.05 |



EXERCISE 31

| H&C Plumbing and Electrical Services | | | | | |
|---|---------------------|------------------------|---------------------------------|---------------------------------|--|
| Electricians | | | | | |
| Employee | NIC Category | Gross Pay £ | Employee's NIC £ | Employer's NIC £ | Total NIC due to HMRC £ |
| John Summers | A | 405.00 | 28.68 | 32.98 | 61.66 |
| Gordon Springer | A | 395.25 | 27.51 | 31.64 | 59.15 |
| Deirdre Winterton | A | 420.75 | 30.57 | 35.15 | 65.72 |
| Martin Falls | A | 437.50 | 32.58 | 37.47 | 70.05 |

You will notice that there is a 1p difference between the calculation made using the Exact Percentage Method for Deirdre Winterton; being due to the rounding down of the Employer's NIC rather than rounding up. There are no differences in the calculations for the other three employees.



EXERCISE 32

| Employee | Tax Code | Gross Pay £ | Gross Pay to date £ | Pay adjustment £ | Taxable pay to date £ | Tax due to date £ | Tax due for Month £ |
|-------------------|-----------------|------------------------|--------------------------------|-----------------------------|----------------------------------|------------------------------|--------------------------------|
| Martha Greenward | 1075L | 2,445.00 | 2,445.00 | 896.59 | 1,548.41 | 309.60 | 309.60 |
| Janice Hargreaves | 1250L | 1,875.00 | 1,875.00 | 1,042.43 | 832.57 | 166.40 | 166.40 |
| Angus McDonnell | 550L | 2,012.00 | 2,012.00 | 459.09 | 1,552.91 | 310.40 | 310.40 |
| Elena Janssen | 1020L | 1,945.00 | 1,945.00 | 850.76 | 1,094.24 | 218.80 | 218.80 |
| Sasha Kostov | 1250L | 1,520.00 | 1,520.00 | 1,042.43 | 477.57 | 95.40 | 95.40 |

NIC

| Employee | NIC Category | Gross Pay £ | Employee's NIC £ | Employer's NIC £ | Total NIC due to HMRC £ |
|-------------------|--------------|----------------|------------------------|------------------------|-------------------------------|
| Martha Greenward | A | 2,445.00 | 207.12 | 238.19 | 445.31 |
| Janice Hargreaves | A | 1,875.00 | 138.72 | 179.53 | 318.25 |
| Angus McDonnell | C | 2,012.00 | 155.16 | 178.43 | 333.59 |
| Elena Janssen | M | 1,945.00 | 147.12 | 0.00 | 147.12 |
| Sasha Kostov | H | 1,520.00 | 96.12 | 0.00 | 96.12 |



EXERCISE 33

Exact Percentage method using NIC/Directors calculator

| Date received | Payment | Employee NIC due | Employer NIC due |
|--------------------------------|--|--|--|
| 1 st May 2019 | £7,500.00 | No contributions due as Peter's income has not reached the PT | No contributions due as Peter's income has not reached the ST |
| 30 th June 2019 | £6,750.00 | £7,500 + £6,750 = £14,250.00 total income to date. E'ee NIC = £674.16 | £7500 + £6750 = £14,250.00 total income to date. E'er NIC = £775.28 |
| 31 st August 2019 | £8,000.00 + £3150.00 bonus | £14,250 + £8,000 + £3,150 = £25,400 total income to date E'ee NIC = £2,012.16 - £674.16 = £1,338.00 | £14,250 + £8,000 + £3,150 = £25,400 total income to date E'er NIC = £2,313.98 - £775.28 = £1,538.70 |
| 15 th November 2019 | £9,500.00 | £25,400 + £9,500 = £34,900 total income to date. E'ee NIC = £3,152.16 - £2,012.16 = £1,140.00 | £25,400 + £9,500 = £34,900 total income to date. E'er NIC = £3,624.98 - £2,313.98 = £1,311.00 |
| 20 th December 2019 | £5,000.00 | £34,900 + £5,000 = £39,900 total income to date. E'ee NIC = £3,752.16 - £3,152.16 = £600.00 | £34,900 + £5,000 = £39,900 total income to date. E'er NIC = £4,314.98 - £3,624.98 = £690.00 |
| 1 st March 2020 | £5,250.00 | £39,900 + £5,250 = £45,150 total income to date. E'ee NIC = £4,382.16 - £3,752.16 = £630.00 | £39,900 + £5,250 = £45,150 total income to date. E'er NIC = £5,039.48 - £4,314.98 = £724.50 |

Total Employee NIC paid = **£4,382.16**

Total Employer NIC paid = **£5,039.48**

Adapting Tables method using NIC calculator

| Date received | Payment | Employee NIC due | Employer NIC due |
|--------------------------------|--|---|---|
| 1 st May 2019 | £7,500.00 | Divide payment by 12 = £625 = nil NIC E'ee contributions | Divide payment by 12 = £625 = nil NIC E'er contributions |
| 30 th June 2019 | £6,750.00 | £7,500 + £6,750 = £14,250.00 total income to date. Divide by 12 = £1,187.50 = E'ee NIC £56.22 x 12 = £674.16 | £7,500 + £6,750 = £14,250.00 total income to date. Divide by 12 = £1,187.50 = E'er NIC £64.65 x 12 = £775.80 |
| 31 st August 2019 | £8,000.00 + £3150.00 bonus | £14,250 + £8,000 + £3,150= £25,400 total income to date Divide by 12 = £2,116.67 = E'ee NIC £167.72 x 12 = £2,012.64 - £674.16 = £1,338.48 | £14,250 + £8,000 + £3,150= £25,400 total income to date Divide by 12 = £2,116.67 = E'er NIC £192.88 x 12 = £2,314.56 - £775.80 = £1,538.76 |
| 15 th November 2019 | £9,500.00 | £25,400 + £9,500 = £34,900 total income to date Divide by 12 = £2,908.33 = E'ee NIC £262.72 x 12 = £3,152.64 - £2,012.64 = £1,140.00 | £25,400 + £9,500 = £34,900 total income to date Divide by 12 = £2,908.33 = E'er NIC £302.13 x 12 = £3,625.56 - £2,314.56= £1,311.00 |
| 20 th December 2019 | £5,000.00 | £34,900 + £5,000 = £39,900 total income to date Divide by 12 = £3,325.00 = E'ee NIC £312.72x 12 = £3,752.64 - £3,152.64 = £600.00 | £34,900 + £5,000 = £39,900 total income to date Divide by 12 = £3,325.00 = E'er NIC £359.63 x 12 = £4,315.56 - £3,625.56 = £690.00 |
| 1 st March 2020 | £5,250.00 | £39,900 + £5,250 = £45,150 total income to date Divide by 12 = £3,762.50 = E'ee NIC £365.22 x 12 = £4,382.64 - £3,752.64 = £630.00 | £39,900 + £5,250 = £45,150 total income to date Divide by 12 = £3,762.50 = E'er NIC £420.00 x 12 = £5,040.00 - £4,315.56 = £724.44 |

Total Employee NIC paid = £4,382.64

Total Employer NIC paid = £5,040.00

If you compare the above annual totals with those from the EPM calculations you will see that the employee would pay 48p more in NIC using the Adapting Tables method and the employer would pay 52p more.



EXERCISE 34

$\frac{44}{52} \times £8,632 = £7,304$ pro-rata Primary and Secondary Thresholds

$\frac{44}{52} \times £50,000 = £42,308$ pro-rata Upper Earnings Limit (£42,307.76 rounded up to the nearest £)

| Date received | Payment | Employee NIC due | Employer NIC due |
|--------------------------------|------------|---|---|
| 1 st September 2019 | £7,000.00 | £7,000 total income to date. E'ee NIC = Nil | £7,000 total income to date. E'er NIC = Nil |
| 31 st December 2019 | £9,000.00 | £7,000 + £9,000 = £16,000 total income to date. Total E'ee NIC = £1,043.52 | £7,000 + £9,000 = £16,000 total income to date. Total E'er NIC = £1,200.05 |
| 28 th February 2020 | £10,000.00 | £16,000 + £10,000 = £26,000 total income to date. Total E'ee NIC = £2,243.52 - £1,043.52 = £1,200.00 | £16,000 + £10,000 = £26,000 total income to date. Total E'er NIC = £2,580.05 - £1,200.05 = £1,380.00 |
| 1 st March 2020 | £5,500.00 | £26,000 + £5,500 = £31,500 total income to date. Total E'ee NIC = £2,903.52 - £2,243.52 = £660.00 | £26,000 + £5,500 = £31,500 total income to date. Total E'er NIC = £3,339.05 - £2,580.05 = £759.00 |



EXERCISE 35


| Date received | Payment | Employee NIC due | Employer NIC due |
|--------------------------------|------------|---|---|
| 1 st September 2019 | £7,000.00 | £7000 total income to date. Divide by 10 = £700 E'ee NIC = Nil | £7000 total income to date. Divide by 10 = £700 E'er NIC = Nil |
| 31 st December 2019 | £9,000.00 | £7,000 + £9,000 = £16,000 total income to date. Divide by 10 = £1,600 = E'ee NIC £105.72 x 10 = £1,057.20 | £7,000 + £9,000 = £16,000 total income to date. Divide by 10 = £1,600 = E'er NIC £121.58 x 10 = £1,215.80 |
| 28 th February 2020 | £10,000.00 | £16,000 + £10,000 = £26,000 total income to date. Divide by 10 = £2,600 = E'ee NIC £225.72 x 10 = £2,257.20 - £1,057.20 = £1,200.00 | £16000 + £10000 = £26,000 total income to date. Divide by 10 = £2,600 = E'er NIC £259.58 x 10 = £2,595.80 - £1,215.80 = £1,380.00 |
| 1 st March 2020 | £5,500.00 | £26,000 + £5,500 = £31,500 total income to date. Divide by 10 = £3,150.00 = E'ee NIC £291.72 x 10 = £2,917.20 - £2,257.20 = £660.00 | £26,000 + £5,500 = £31,500 total income to date. Divide by 10 = £3,150.00 = E'er NIC £335.48 x 10 = £3,354.80 - £2,595.80 = £759.00 |

If you compare the above annual totals with those from the EPM calculations you will see that there are differences between the two methods. The employee would pay £13.68 more NIC in the year and the employer would pay £15.75 more.




EXERCISE 36

Gross pay calculation

|  Oaktree Nurseries | | | | |
|--|----------------|-------------------|---------------------------|----------------|
| Employee | Basic Pay £ | Overtime Pay £ | Advanced Holiday Pay £ | Gross Pay £ |
| Martine Gomez | 384.00 | 51.20 | 768.00 | 1,203.20 |


Net pay calculation

|  Oaktree Nurseries | | | | | |
|--|-----------------|---------------|---------------------|--------------|---------------|
| NI Category | Income Tax £ | E'ee NIC £ | Private Health £ | NET PAY £ | E'er NIC £ |
| A | 96.20 | 84.84 | 21.00 | 1,001.16 | 97.56 |

NOTE: Income Tax was calculated as at Week 3 and NIC has been calculated by dividing the Gross Pay into three equal payments of £401.67 per week = weekly NIC of £28.28 for the employee and £32.52 for the employer.



EXERCISE 37

|  Oaktree Nurseries COMPANY CARS | | | | | |
|---|-------------------------------|-----------------------|--------------------|--------------------------|------------------------|
| CO ₂ emissions of the car | Percentage rate to be applied | Value of the car £ | Taxable value £ | Employee's tax rate £ | Annual income tax £ |
| 117 | 27% | 23,500.00 | 6,345.00 | 40% | 2,538.00 |
| 131 | 30% | 18,750.00 | 5,625.00 | 20% | 1,125.00 |
| 108 | 25% | 21,400.00 | 5,350.00 | 20% | 1,070.00 |
| 92 | 22% | 20,200.00 | 4,444.00 | 20% | 888.80 |
| 144 | 32% | 30,100.00 | 9,632.00 | 40% | 3,852.80 |
| 172 | 37% | 36,500.00 | 13,505.00 | 40% | 5,402.00 |



EXERCISE 38

| Situation | Relevance to Income Tax | Relevance to NIC |
|--|---|---|
| Darren Williams has recently completed 30 years of service with his employer who gives him a cheque for £500.00 | This payment is liable to Income Tax | This payment is liable to NI Contributions as long as the employee has not exceeded the State Pension age. If this is the case he will not be liable for NICs but the employer will |
| Clare Buxton, suffered an industrial accident while visiting a building site. The accident resulted in a severe injury and hospitalisation. Clare received £10,000 in compensation | Lump sum compensations for loss of employment due to disability are not liable to Income Tax. | Lump sum compensations for loss of employment due to disability are not liable to NI contributions |
| Arthur Baxter has recently died while still in employment. His estate received £20,000 from the company pension scheme | Lump sum payments made by approved retirement schemes are not liable to Income Tax | Lump sum payments made by approved retirement schemes are not liable to NICs |
| Marianne Kopski has also died while still in employment but was not a member of the company pension scheme. However Marianne's estate received a lump sum from the company's Employee Social Association of £2,500 | Other lump sum payments from the employer are liable to Income Tax | Other lump sum payments from the employer are not liable to National Insurance contributions |
| Jones & Able Ltd have decided to pay for any professional fees employees may incur in order to carry out their jobs. They have taken over the payment for most of the eligible employees except for two who have had their fees reimbursed through the payroll. (Consider both situations) | If the fees are paid directly to the professional body by the company there is no liability to income tax on the employee however if reimbursed to the employee then a liability occurs | If the fees are paid directly to the professional body by the company there is no liability to NI Contributions on the employee however if reimbursed to the employee then a liability occurs |



EXERCISE 39

| H&C Plumbing and Electrical Services | | | | | |
|--|----------------------------|-------------------|------------------------------------|--|--|
| SALARIED EMPLOYEES – FINANCE & PAYROLL DEPARTMENT | | | | | |
| Employee | Annual Salary £ | Pay period | Salary per pay period £ | E'ee Pension contribution £ | E'er Pension Contribution £ |
| James Elm | 32,142.00 | Monthly | 2,737.43 | 177.93 | 232.68 |
| Patricia Birch | 28,400.00 | Four-weekly | 2,232.68 | 145.12 | 189.78 |
| Juanita Pinus | 27,600.00 | Four-weekly | 2,196.32 | 142.76 | 186.69 |
| Geraldine Beecher | 19,201.00 | Weekly | 377.37 | 24.53 | 32.08 |
| Hadi Mansour | 18,750.00 | Weekly | 372.12 | 24.19 | 31.63 |



EXERCISE 40

| Employee | Monthly or Weekly Gross pay £ | Student Loan Plan | Pay period | Calculation of Student Loan Repayment | Amount to be repaid £ |
|-----------------|--|--------------------------|-------------------|---|----------------------------------|
| Karen Rainer | 2,346.50 | Plan 1 | Monthly | £2,346.50 - £1,577.00 = £769.50 x 9% = £69.258 | 69.00 |
| Winston Snow | 2,178.20 | Plan 2 | Monthly | £2,178.20 - £2,143.00 = £35.20 x 9% = £3.168 | 3.00 |
| Barbara Hayle | 2,894.60 | Postgrad | Monthly | £2,894.60 - £1,750.00 = £1,144.60 x 6% = £68.676 | 68.00 |
| Aliba Sunnya | 506.05 | Plan 1 | Weekly | £506.05 - £364.00 = £142.05 x 9% = £12.7845 | 12.00 |
| Paul Frost | 477.23 | Plan 1 | Weekly | £477.23 - £364.00 = £113.23 x 9% = £10.1907 | 10.00 |
| Eva Flood | 344.90 | Plan 2 | Weekly | £344.90 - £494.00 Limit exceeds pay | 0.00 |



EXERCISE 41

| Employee | Tax code | Gross Pay £ | Pension Contribution £ | Income Tax £ | E'ee NIC £ | Voluntary Deductions £ | Take-home pay £ |
|----------------|----------|----------------|---------------------------|-----------------|---------------|---------------------------|--------------------|
| Michael Harris | 1250L | 3,425.89 | 239.81 | 428.60 | 324.83 | 50.00 | 2,382.65 |
| Jenny Pertwee | 1045L | 2,998.70 | 209.91 | 383.40 | 273.56 | 25.00 | 2,106.83 |
| Patrick Norton | BR | 2,401.24 | 0.00 | 480.20 | 0.00 | 40.00 | 1,881.04 |
| Louise Balding | 990L | 2,112.20 | 147.85 | 227.60 | 167.18 | 50.00 | 1,519.57 |
| Lee Orville | 1250L | 1,860.50 | 0.00 | 163.60 | 136.98 | 0.00 | 1,559.92 |

Don't forget:

Pension contributions and payroll giving contributions are deducted before the calculation of income tax.

Employer Pension and NIC contributions

| Employee | NI Table | E'er Pension £ | E'er NIC £ |
|----------------|----------|-------------------|---------------|
| Michael Harris | A | 274.07 | 373.55 |
| Jenny Pertwee | A | 239.90 | 314.60 |
| Patrick Norton | C | | 232.15 |
| Louise Balding | A | 168.98 | 192.26 |
| Lee Orville | M | | 0.00 |



EXERCISE 42

| Argon Engineering Ltd | | | | | | | |
|------------------------------|-------------------|------------------------|------------------------------|---------------------------|--------------------------|--------------------|------------------------|
| Employee | Pay period | Basic Pay £ | Week in arrears £ | Overtime Pay £ | Holiday Pay £ | Bonus £ | Gross Pay £ |
| Rita Hamsworth | Monthly | 2,870.00 | | | 541.65 | 287.00 | 3,698.65 |
| Gary Caulder | Weekly | 352.00 | | 44.00 | 394.24 | 176.00 | 966.24 |
| Greta Zarbo | Weekly | 340.00 | 340.00 | 21.20 | 156.40 | 170.00 | 1,027.60 |



EXERCISE 43

| Employee | Period of notice | Statutory redundancy pay calculation |
|-------------------|-------------------------|--|
| David Burrows | 12 weeks | 17 weeks x £525.00 = £8,925.00 |
| Michaela Sparrow | 6 weeks | 7 weeks x £404.00 = £2,828.00 |
| Ali Mohammad Khan | 4 weeks | 4 weeks x £389.00 = £1,556.00 |
| Hanna James | 1 week | No redundancy pay – insufficient length of service |
| Harry Meadows | 12 weeks | 28.5 weeks x £525.00 = £14,962.50 |
| Martina Gomez | 3 weeks | 1.5 weeks x £384 = £576.00 |



EXERCISE 44

Joseph will receive 12 x 1 month's salary = £33,000 + company car valued at £20,200 = total package of £53,200. He will be taxed at the basic rate on £23,200

Harriet will receive 7 x £550 (based on salary) = £7,700 + £5000 (lump sum) = £12,700
Harriet will not be liable to income tax

Sabina will receive 7 x £4,250 = £29,750 (based on salary) + £7,650 (15% of salary) + £1350 (2 years private health insurance premiums) = £38,750.00. Sabina will pay tax at the higher rate on £8,750

OVERALL THERE ARE NO NATIONAL INSURANCE CONTRIBUTION IMPLICATIONS IN ANY OF THE SCENARIOS



EXERCISE 45

| Employee | Weekly/ monthly | Tax code | Gross Pay £ | Income Tax £ | E'ee's NIC £ | Voluntary Deductions £ | Take- home pay £ | E'ers NIC £ |
|--------------|--------------------|-------------|-------------------|--------------------|--------------------|------------------------------|------------------------|-------------------|
| Gary Caulder | Weekly | 1250L | 966.24 | 145.76 | 95.60 | (105.00) | 829.88 | 0.58 |
| Greta Zarbo | Weekly | 1075L/W1 | 1,027.60 | 183.76 | 96.83 | 208.00 * | 539.01 | 118.90 |

*** 2 weeks deductions = £8 for the Sports and Social club and £200 loan repayment.
Greta is paid a week in arrears, therefore receives two weeks' pay**

What NIC category would you use for Gary Caulder? **CATEGORY M**

What do you notice about Gary's Employer National Insurance Contribution using that Category?

The Employer is paying a contribution of £0.58 because Gary's pay exceeds the Upper Earnings Limit for the week. For most employees with Category M NI Contributions the employer pays no NIC.



EXERCISE 46

| | | | |
|---|-------------------------------------|--|--------------------------|
| EMPLOYER ARGON ENGINEERING LTD | | PAY-DATE 30.04.2019 | |
| Payroll ID: ARG0674 | Employee: PAULINE ANDREWS | National Insurance No. JN 13 21 46 D | |
| Payments: | | £ | Deductions: |
| Gross Pay | | 2,400.00 | Income Tax |
| Commission | | 150.00 | Employee NI |
| Holiday Pay | | 445.00 | Student Loan |
| | | | Repay of Savings |
| | | | Company Loan |
| | | | (120.00) |
| | | | 275.00 |
| | | | Total deductions: |
| | | | 945.52 |
| E'ERSNIC: £314.09 | GROSS PAY £ | 2,995.00 | NET PAY £ |
| | | | 2,049.48 |
| Employee details: 19 Grainger Road | | Gross Pay to Date: | Tax paid to date: |
| GOSPORT | | £2,995.00 | £ 390.40 |
| Hants PO12 4HR | | | |
| Tax code: 1250L | Tax Period: Month 1 | Method of payment: BACS | |



EXERCISE 47

| EMPLOYER: ARGON ENGINEERING LTD | | | | DEPARTMENT: PAINT SHOP | | | | | | | PAY PERIOD DATE: WEEK 1 12 th APRIL 2019 | | |
|---------------------------------|----------------|--------------------------|-----------------|------------------------|-----------------|---------------|-------------------|---------------------|---------------------|---------------------|--|-------------------|---------------|
| Employee Name | Basic Pay £ | Perform Related Pay £ | Gross Pay £ | E'ee Pension £ | Income Tax £ | E'ee NIC £ | Student Loan £ | Payroll Giving £ | Private Health £ | Savings Scheme £ | Net Pay £ | E'er Pension £ | E'er NIC £ |
| Geoffrey Verity | 305.00 | 215.00 | 520.00 | 36.40 | 47.36 | 42.48 | 0.00 | 5.00 | 0.00 | 0.00 | 388.76 | 41.60 | 48.85 |
| Paul Greenwood | 340.00 | 220.00 | 560.00 | 39.20 | 63.56 | 47.28 | 17.00 | 0.00 | 8.00 | 0.00 | 384.96 | 44.80 | 54.37 |
| Deirdre Causer | 280.00 | 180.00 | 460.00 | 32.20 | 44.96 | 35.28 | 0.00 | 0.00 | 0.00 | 10.00 | 337.56 | 36.80 | 40.57 |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| TOTALS | 925.00 | 615.00 | 1,540.00 | 107.80 | 155.88 | 125.04 | 17.00 | 5.00 | 8.00 | 10.00 | 1,111.28 | 123.20 | 143.79 |



EXERCISE 48

Employer Payment Record

Employer name

BRANCHLINE TREE CARE LTD

Accounts Office reference

| | | | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

Year ended 5 April

2020

You will need information about payments when you complete your form P35 Employer Annual Return.

Please fill in this form each time you make a payment. Usually, this will be each week or month – when you make a payment.

If you make quarterly payments then you will normally fill in this form every third month.

However, you may prefer to fill it in each month (or week), if you do, total your amounts every third month.

For guidance on making payments to HM Revenue & Customs please see Employer Helpbook E13 Day-to-day payroll

| Period | Week number | Income Tax (include subcontractor deductions) | Student Loan deductions | Net Income Tax (1 + 2) | Gross NICs *See Note overleaf | Statutory Sick Pay (SSP) recovered | Statutory Maternity Pay (SMP) recovered | NIC compensation on SMP | Statutory Paternity Pay (SPP) recovered | NIC compensation on SPP | Statutory Adoption Pay (SAP) recovered | NIC compensation on SAP | Total deductions from NICs (total of boxes 5 to 11) | Net NICs (4 minus 12) | Amount due (3 + 13) | Date paid |
|-----------------|-------------|---|-------------------------|------------------------|-------------------------------|------------------------------------|---|-------------------------|---|-------------------------|--|-------------------------|---|-----------------------|---------------------|------------|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 6 Apr to 5 May | 1 | £ 124.40 | £ 12.00 | £ 136.40 | £ 277.45 | | £ 148.68 | £ 4.46 | | | | | £ 153.14 | £ 124.31 | £ 260.71 | |
| | 2 | 136.00 | 10.00 | 146.00 | 286.60 | | 148.68 | 4.46 | | | | | 153.14 | 133.46 | 279.46 | |
| | 3 | 131.40 | 11.00 | 142.40 | 282.45 | | 148.68 | 4.46 | | | | | 153.14 | 129.31 | 271.71 | |
| Month 1 | 4 | 750.30 | 8.00 | 758.30 | 1670.40 | | 148.68 | 4.46 | 1044.00 | 31.32 | | | 1228.46 | 441.94 | 1200.24 | |
| | Totals | 1142.10 | 41.00 | 1183.10 | 2516.90 | | 594.72 | 17.84 | 1044.00 | 31.32 | | | 1687.88 | 829.02 | 2012.12 | 07.05.2019 |
| 6 May to 5 June | 5 | 126.70 | 12.00 | 138.70 | 280.50 | | 148.68 | 4.46 | | | | | 153.14 | 127.36 | 266.06 | |
| | 6 | 129.40 | 11.00 | 140.40 | 276.35 | | 148.68 | 4.46 | | | | | 153.14 | 123.21 | 263.61 | |
| | 7 | 136.90 | 12.00 | 148.90 | 287.50 | | 0.00 | 0.00 | | | | | 0.00 | 287.50 | 436.40 | |
| Month 2 | 8 | 825.30 | 16.00 | 841.30 | 1672.10 | | 0.00 | 0.00 | 1044.00 | 31.32 | | | 1075.32 | 596.78 | 1438.08 | 08.06.2019 |
| | Totals | 1218.30 | 51.00 | 1269.30 | 2516.45 | | 297.36 | 8.92 | 1044.00 | 31.32 | | | 1381.60 | 1134.85 | 2404.15 | 08.06.2019 |
| 6 Jun to 5 July | 9 | | | | | | | | | | | | | | | |
| | 10 | | | | | | | | | | | | | | | |
| | 11 | | | | | | | | | | | | | | | |
| Month 3 | 12 | | | | | | | | | | | | | | | |
| | 13 | | | | | | | | | | | | | | | |
| | Totals | | | | | | | | | | | | | | | |



EXERCISE 49

| PAYROLL SUMMARY SHEET: Farmer Furniture Repair | | | | | | PAY PERIOD DATE: Week 1– 12.04.2019 | |
|--|-----------------|-----------------|---------------|-------------------|------------------------|--|---------------|
| Employee Name | Gross Pay £ | Income Tax £ | E'ee NIC £ | Student Loan £ | Christmas Savings £ | Net Pay £ | E'er NIC £ |
| Martin Ghiana | 423.15 | 44.03 | 30.86 | | 5.00 | 343.26 | 35.49 |
| Alfred Jonas | 424.20 | 44.24 | 0.00 | | | 379.96 | 35.63 |
| Mikhail Grezni | 425.20 | 40.23 | 31.10 | 5.00 | 5.00 | 343.87 | 0.00 |
| Gareth Turner | 378.44 | 35.08 | 25.49 | | 5.00 | 312.87 | 29.32 |
| Abby Rudley | 410.56 | 41.51 | 29.35 | 4.00 | | 335.70 | 33.75 |
| TOTALS | 2,061.55 | 205.09 | 116.80 | 9.00 | 15.00 | 1,715.66 | 134.19 |

| CHEQUE PAYMENT SUMMARY SHEET: Farmer Furniture Repair | | | | | PAY PERIOD Week 1 DATE: 12.04.2019 |
|---|------------|-----------------|--------------------|---------------|---|
| Employee Name | Cheque No. | Net Pay £ | Employee Signature | Date received | Employer signature |
| Martin Ghiana | 005824 | 343.26 | M Ghiana | 12.04.2019 | George Farmer |
| Alfred Jonas | 005825 | 379.96 | A F Jonas | 12.4.2019 | George Farmer |
| Mikhail Grezni | 005826 | 343.87 | M Grezni | 12.04.19 | George Farmer |
| Gareth Turner | 005827 | 312.87 | Gareth Turner | 12.04.2019 | George Farmer |
| Abby Rudley | 005828 | 335.70 | Abby Rudley | 12.4.19 | George Farmer |
| TOTAL | | 1,715.66 | | | |

Amount due to HMRC

Income Tax £205.09 + Student Loan £9.00 + Total NIC £250.99 = £465.08



EXERCISE 50

Cost of Wages for Argon Engineering for Week 1

Gross Pay + E'ers NIC + E'ers Pension Contributions

$$\text{£1,540.00} \quad \text{£143.79} \quad \text{£123.20} \quad = \quad \text{£1,806.99}$$



EXERCISE 51

Cost of wages for Splash Décor for Month 2

Gross Pay + E'ers NIC + E'ers Pension Contributions – Reclaimed SMP

$$\text{£6,457.00} + \text{£703.80} + \text{£411.00} - (\text{£1,692.00} \times 103\%) \text{ £1,742.76} = \text{£5,829.04}$$



EXERCISE 52

Cost of Wages:

Total Gross Pay (Basic Salaries + Allowances + Overtime + Statutory Payments + Back-pay)
+ Employer's NIC + Employer's Pension Contributions – 92% of SMP =

$$(\text{£15,496.50} + \text{£2,780.00} + \text{£1,462.30} + 1,686.00 + 165.00 + 176.90) = \text{£21,766.70}$$

$$+ \text{£1,102.32} + \text{£1,549.60} - (\text{£1,686} \times 92\%) \text{ £1,551.12} = \text{£22,867.50}$$

Payments to other agencies:

Employee and Employer Pension Contributions + AVCs - payable to Pension Provider = £2,160.26

Payroll Giving amount to relevant charity(ies) = £150.00



EXERCISE 53

Brayfield Manufacturing Ltd The Journal

| 2019 | Details | DR £ | CR £ |
|--------------|---|-----------------|-----------------|
| 07.04 | Wages and Salaries Control Bank Net pay Week 1 2019 | 1150.16 | 1150.16 |
| 07.04 | Wages and Salaries Control PAYE and NIC Creditor Employee PAYE deductions Week 1 2019 | 71.80 | 71.80 |
| 07.04 | Wages and Salaries Control PAYE and NIC Creditor Employee NI contributions Week 1 2019 | 83.04 | 83.04 |
| 07.04 | Wages and Salaries Control PAYE and NIC Creditor Employer NI contributions Week 1 2019 | 95.48 | 95.48 |
| 07.04 | Wages and Salaries Control Private Health Insurance Employee contributions to private health insurance scheme for Week 1 2019 | 15.00 | 15.00 |
| 07.04 | Staff Wages and Contributions Wages and Salaries Control Transfer of costs of employment for Week 1 2019 from Wages and Salaries Control Account to Staff Wages and Contributions Account | 1415.48 | 1415.48 |



EXERCISE 54



Basic PAYE Tools

Employer: SQUEAKY CLEAN LTD

Tax year: 2019-20

Employee: Mr Justin Robert MASTERS

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
 - SQUEAKY CLEAN LTD (2019-20)
 - Employees(2019-20)
 - Mr Justin Robert MASTERS (SC002)

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 Justin Robert MASTERS

Address: The Pines
30 Bishops Avenue
MIDHAMPTON
MD12 2HR

Gender: Male

Date of birth: 14/07/1990

National Insurance Number: YX132134C

Passport number:

► Employment details 2019-20

Payroll ID: SC002

Normal weekly hours worked: 30 hours or more

► PAYE details 2019-20

Pay frequency: Monthly

Paid on an irregular basis: No

Tax code: 1080L

Is this Week 1/month 1 basis: No

National Insurance category letter: A

Student loan deduction: Yes

Student Loan plan type: 01

Student Loan plan type start date: 05/04/2012

Postgraduate loan deduction: No

► Starter details 2019-20

Start date: 01/06/2019

Type of starter: New starter with form P45

Previous employment details

Tax code at date of leaving: 1080L

Was this Week 1/month 1 basis: No

Date previous employment ended: 30/04/2019

Previous pay frequency: Monthly

Last pay period number: 1

Total pay to date in previous employment: £1950.00

Total tax to date in previous employment: £209.80

Employer: SQUEAKY CLEAN LTD

Tax year: 2019-20

Employee: Mrs Dorothy Eileen MUMFORD

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
 - SQUEAKY CLEAN LTD (2019-20)
 - Mrs Dorothy Eileen MUMFORD (SC003)

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 Dorothy Eileen MUMFORD |
| Address: | 39 Argos Road MIDHAMPTON MD12 4KL |
| Gender: | Female |
| Date of birth: | 10/04/1953 |
| National Insurance Number: | YZ415172B |
| Passport number: | |

► Employment details 2019-20

| | |
|-----------------------------|-------------------------|
| Payroll ID: | SC003 |
| Normal weekly hours worked: | 24 hours up to 30 hours |

► PAYE details 2019-20

| | |
|-------------------------------------|--------|
| Pay frequency: | Weekly |
| Paid on an irregular basis: | No |
| Tax code: | 485L |
| 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: | 03/06/2019 |
| Type of starter: | New starter with form P45 |

Previous employment details

| | |
|---------------------------------|------------|
| Tax code at date of leaving: | 485L |
| Was this Week 1/month 1 basis: | No |
| Date previous employment ended: | 17/05/2019 |
| Previous pay frequency: | Weekly |
| Last pay period number: | 6 |

| | |
|---|----------|
| Total pay to date in previous employment: | £1506.75 |
| Total tax to date in previous employment: | £189.20 |

Employer: SQUEAKY CLEAN LTD

Tax year: 2019-20

Employee: Miss Dana VASIJC

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
 - SQUEAKY CLEAN LTD (2019-20)
 - Employees(2019-20)
 - Miss Dana VASIJC (SC004)

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: | Miss Dana VASIJC |
| Address: | 18 Warwick Gardens MIDHAMPTON MD12 3KT |
| Gender: | Female |
| Date of birth: | 21/06/1998 |
| National Insurance Number: | JP132134B |
| Passport number: | |

Employment details 2019-20

| | |
|-----------------------------|------------------|
| Payroll ID: | SC004 |
| 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: | 03/06/2019 |
| 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: | 24/05/2019 |
| Previous pay frequency: | Weekly |
| Last pay period number: | 7 |
| Total pay to date in previous employment: | £2739.20 |
| Total tax to date in previous employment: | £211.00 |

Employer: SQUEAKY CLEAN LTD

Tax year: 2019-20

Employee: Mr Amil ABBAS

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
 - SQUEAKY CLEAN LTD (2019-20)
 - Employees(2019-20)
 - **Mr Amil ABBAS (SC005)**

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 Amil ABBAS |
| Address: | 14 Gloucester Close MIDHAMPTON MD12 2RD |
| Gender: | Male |
| Date of birth: | 23/07/1957 |
| National Insurance Number: | YX282864C |
| Passport number: | |

► Employment details 2019-20

| | |
|-----------------------------|------------------|
| Payroll ID: | SC005 |
| 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: | Yes |
| National Insurance category letter: | A |
| Student loan deduction: | No |
| Postgraduate loan deduction: | No |

► Starter details 2019-20

| | |
|------------------|------------------------------|
| Start date: | 03/06/2019 |
| Type of starter: | New starter without form P45 |

New starter declaration details

| | |
|---|--|
| Statement applicable to this new starter: | This is now the employee's only job but since last 6 April they have had another job or have received taxable Jobseeker's Allowance, Employment and Support Allowance or Incapacity Benefit. The employee does not receive a state or occupational pension. |
|---|--|

Employer: SQUEAKY CLEAN LTD

Tax year: 2019-20

Employee: Mr Darren Michael WEAVER

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
 - SQUEAKY CLEAN LTD (2019-20)
 - Mr Darren Michael WEAVER (SC006)

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 WEAVER |
| Address: | 66 Sandford Road MIDHAMPTON MD12 4TR |
| Gender: | Male |
| Date of birth: | 13/06/2001 |
| National Insurance Number: | JN144162B |
| Passport number: | |

► Employment details 2019-20

| | |
|-----------------------------|------------------|
| Payroll ID: | SC006 |
| 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: | 03/06/2019 |
| 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. |
|---|---|



EXERCISE 55

| SQUEAKY CLEAN LTD | | | | | | | |
|---|-------------|------------------------|----------------|----------------|--------------------|-------------------|----------------|
| GROSS PAY SUMMARY for payment 14.06.2019 (Week 10) | | | | | | | |
| Employee | Basic Hours | Basic Hourly Rate £ | Basic Pay £ | Overtime Hours | Overtime Rate £ | Overtime Pay £ | GROSS PAY £ |
| Dorothy Mumford | 25 | 8.80 | 220.00 | 2 | 11.00 | 22.00 | 242.00 |
| Dana Vasijc | 40 | 8.50 | 340.00 | 1 | 10.60 | 10.60 | 350.60 |
| Amil Abbas | 40 | 9.50 | 380.00 | 2 | 11.75 | 23.50 | 403.50 |
| Darren Weaver | 40 | 7.00 | 280.00 | 3 | 8.75 | 26.25 | 306.25 |
| TOTAL | 145 | | 1220.00 | 8 | | 82.35 | 1302.35 |



EXERCISE 56

DANA VASIJC

Employee pay and deductions record

Employer name: SQUEAKY CLEAN LTD

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/S472 |
| Accounts Office Reference: | 127PA47212345 |
| Tax year: | 2019-20 |

Employee name: Miss Dana VASIJC

| | |
|-----------------------------------|--|
| Address: | 18 Warwick Gardens MIDHAMPTON MD12 3KT |
| Gender: | Female |
| Date of birth: | 19/06/1998 |
| National Insurance Number: | JP132134B |
| Payroll ID: | SC004 |
| Start date: | 03/06/2019 |
| Leaving date: | |
| Tax code: | 1250L Period applied: 10 |

| 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 (£) |
| | 10 | 350.60 | 118.00 | 48.00 | 184.60 | 22.15 | 22.15 | 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 (£) |
| | | | 2739.20 | | | | 211.00 | | | |
| | 10 | 350.60 | 3089.80 | 2405.70 | 0.00 | 684.00 | 136.80 | 175.30 | -74.20 | 0.00 |

AMIL ABBAS

Employee pay and deductions record

Employer name: SQUEAKY CLEAN LTD

Employee name: Mr Amil ABBAS

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/5472 |
| Accounts Office Reference: | 127PA47212345 |
| Tax year: | 2019-20 |

| | |
|-----------------------------------|---|
| Address: | 14 Gloucester Close MIDHAMPTON MD12 2RD |
| Gender: | Male |
| Date of birth: | 23/07/1957 |
| National Insurance Number: | YX282864C |
| Payroll ID: | SC005 |
| Start date: | 03/06/2019 |
| Leaving date: | |
| Tax code: | 1250L W1 Period applied: 10 |

| 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 (£) | |
| | 10 | 403.50 | 118.00 | 48.00 | 237.50 | 61.27 | 28.50 | 32.77 | |

| 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 (£) |
| | 10 | 401.50 | 0.00 | 240.57 | 0.00 | 160.00 | 0.00 | 200.75 | 32.00 | 0.00 |

DARREN WEAVER

Employee pay and deductions record

Employer name: SQUEAKY CLEAN LTD

Employee name: Mr Darren Michael WEAVER

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/5472 |
| Accounts Office Reference: | 127PA47212345 |
| Tax year: | 2019-20 |

| | |
|-----------------------------------|--|
| Address: | 66 Sandford Road MIDHAMPTON MD12 4TR |
| Gender: | Male |
| Date of birth: | 13/06/2001 |
| National Insurance Number: | JN144162B |
| Payroll ID: | SC006 |
| Start date: | 03/06/2019 |
| Leaving date: | |
| Tax code: | 1250L Period applied: 10 |

| 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 (£) | |
| | 10 | 306.25 | 118.00 | 48.00 | 140.25 | 16.83 | 16.83 | 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 (£) |
| | 10 | 306.25 | 306.25 | 2405.70 | 0.00 | 0.00 | 0.00 | 153.12 | 0.00 | 0.00 |



EXERCISE 57

| PAYROLL SUMMARY SHEET: SQUEAKY CLEAN LTD | | | | | PAY PERIOD DATE: Week 10 – 14.06.2019 | | |
|--|-----------------|-----------------|---------------|---------------------|---|-----------------|---------------|
| Employee Name | Gross Pay £ | Income Tax £ | E'ee NIC £ | Payroll Giving £ | Christmas Savings £ | Net Pay £ | E'er NIC £ |
| Dorothy Mumford | 242.00 | R 26.80 | 0.00 | 2.00 | 5.00 | 261.80 | 10.49 |
| Dana Vasijc | 350.60 | R 74.20 | 22.15 | 0.00 | 0.00 | 402.65 | 0.00 |
| Amil Abbas | 403.50 | 32.00 | 28.50 | 2.00 | 5.00 | 336.00 | 32.77 |
| Darren Weaver | 306.25 | 0.00 | 16.83 | 0.00 | 5.00 | 284.42 | 0.00 |
| TOTALS | 1,302.35 | R 69.00 | 67.48 | 4.00 | 15.00 | 1,284.87 | 43.26 |

| CHEQUE PAYMENT SUMMARY SHEET: SQUEAKY CLEAN LTD | | | | | PAY PERIOD Week 10 |
|---|------------|-----------------|--------------------|----------------------------|------------------------------|
| | | | | | DATE: 14.06.2019 |
| Employee Name | Cheque No. | Net Pay £ | Employee Signature | Date received | Employer signature |
| Dorothy Mumford | 010562 | 261.80 | D E Mumford | 14 June 2019 | Kalina Masters |
| Dana Vasijc | 010563 | 402.65 | Dana Vajjc | 14.06.2019 | Kalina Masters |
| Amil Abbas | 010564 | 336.00 | A. Abbas | 14 th June 2019 | Kalina Masters |
| Darren Weaver | 010565 | 284.42 | D Weaver | 14.6.19 | Kalina Masters |
| TOTAL | | 1,284.87 | | | |



EXERCISE 58

| SQEAKEY CLEAN LTD | | | | | |
|---|--------------|-------|----|-----|-------------|
| TIMESHEET | | | | | |
| for w/ending... 15 th June 2019..... | | | | | |
| | Hours worked | | | | Total Hours |
| | IN | OUT | IN | OUT | |
| Monday | 08.30 | 14.00 | - | - | 5.5 |
| Tuesday | 08.00 | 13.00 | - | - | 5 |
| Wednesday | 08.30 | 13.30 | - | - | 5 |
| Thursday | 08.30 | 13.30 | - | - | 5 |
| Friday | 08.00 | 13.30 | - | - | 5.5 |
| Saturday | 09.00 | 12.00 | -- | -- | 3 |
| Sunday | -- | -- | -- | -- | |

| | |
|---|----------------------|
| Employee: DOROTHY MUMFORD Authorised for payment: Kalina Masters | Payroll No. SC003 |
|---|----------------------|

| SQEAKEY CLEAN LTD | | | | | |
|---|--------------|-------|-------|-------|-------------|
| TIMESHEET | | | | | |
| for w/ending..... 15 th June 2019..... | | | | | |
| | Hours worked | | | | Total Hours |
| | IN | OUT | IN | OUT | |
| Monday | 08.30 | 13.00 | 14.00 | 17.30 | 8 |
| Tuesday | 08.30 | 13.30 | 14.30 | 16.30 | 7 |
| Wednesday | 08.00 | 13.00 | 14.00 | 17.30 | 8.5 |
| Thursday | 08.00 | 13.00 | 14.00 | 18.30 | 9.5 |
| Friday | 08.30 | 13.30 | 14.30 | 17.30 | 8 |
| Saturday | - | - | -- | -- | |
| Sunday | -- | -- | -- | -- | |

| | |
|---|----------------------|
| Employee: DANA VASIJC Authorised for payment: Kalina Masters | Payroll No. SC004 |
|---|----------------------|

**SQUEAKY CLEAN LTD
TIMESHEET**

for w/ending..... 15th June 2019.....

| | Hours worked | | | | Total Hours |
|------------------|--------------|-------|-------|-------|-------------|
| | IN | OUT | IN | OUT | |
| Monday | 08.00 | 12.00 | 13.00 | 17.00 | 8 |
| Tuesday | 08.00 | 13.00 | 14.00 | 15.30 | 6.5 |
| Wednesday | 08.30 | 13.00 | 14.00 | 17.30 | 8 |
| Thursday | 08.30 | 12.30 | 13.30 | 17.30 | 8 |
| Friday | 08.30 | 13.00 | 14.00 | 18.00 | 8.5 |
| Saturday | 09.00 | 12.00 | - | - | 3 |
| Sunday | - | - | - | - | |

Employee: AMIL ABBAS

Authorised for payment: Kalina Masters

Payroll No.
SC005

**SQUEAKY CLEAN LTD
TIMESHEET**

for w/ending..... 15th June 2019.....

| | Hours worked | | | | Total Hours |
|------------------|--------------|-------|-------|-------|-------------|
| | IN | OUT | IN | OUT | |
| Monday | 08.00 | 12.30 | 13.30 | 17.30 | 8.5 |
| Tuesday | 08.00 | 12.30 | 13.30 | 17.30 | 8.5 |
| Wednesday | 09.00 | 12.30 | 13.30 | 17.30 | 7.5 |
| Thursday | 08.00 | 12.00 | 13.00 | 17.00 | 8 |
| Friday | 08.00 | 12.30 | 13.30 | 18.00 | 9 |
| Saturday | - | - | - | - | |
| Sunday | - | - | - | - | |

Employee: DARREN WEAVER

Authorised for payment: Kalina Masters

Payroll No.
SC006

SQUEAKY CLEAN LTD

GROSS PAY SUMMARY – weekly paid employees (Week 11)

| Employee | Basic Hours | Basic Rate £ | Basic Pay £ | O/time Hours | O/time Rate £ | O/time Pay £ | GROSS PAY £ | E'ee Pension £ | E'er Pension £ |
|-----------------|-------------|--------------|----------------|--------------|---------------|--------------|----------------|----------------|----------------|
| Dorothy Mumford | 25 | 8.80 | 220.00 | 4 | 11.00 | 44.00 | 264.00 | 0.00 | 0.00 |
| Dana Vasijc | 40 | 8.50 | 340.00 | 1 | 10.60 | 10.60 | 350.60 | 17.00 | 20.40 |
| Amil Abbas | 40 | 9.50 | 380.00 | 2 | 11.75 | 23.50 | 403.50 | 19.00 | 22.80 |
| Darren Weaver | 40 | 7.00 | 280.00 | 1.5 | 8.75 | 13.13 | 293.13 | 14.00 | 16.80 |
| TOTAL | 145 | | 1220.00 | 9 | | 91.23 | 1311.23 | 50.00 | 60.00 |



EXERCISE 59

DOROTHY MUMFORD

Employee pay and deductions record

Employer name: SQUEAKY CLEAN LTD

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/S472 |
| Accounts Office Reference: | 127PA47212345 |
| Tax year: | 2019-20 |

Employee name: Mrs Dorothy Eileen MUMFORD

| | |
|-----------------------------------|---|
| Address: | 39 Argos Road MIDHAMPTON MD12 4KL |
| Gender: | Female |
| Date of birth: | 10/04/1953 |
| National Insurance Number: | YZ415172B |
| Payroll ID: | SC003 |
| Start date: | 03/06/2019 |
| Leaving date: | |
| Tax code: | 485L Period applied: 10 |

| 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 (£) |
|-------|------|--|---|--|--|--|---|---|
| | 10 | 242.00 | 118.00 | 48.00 | 76.00 | 10.49 | 0.00 | 10.49 |
| | 11 | 264.00 | 118.00 | 48.00 | 98.00 | 13.52 | 0.00 | 13.52 |

| 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 (£) |
|-------|------|---------------------------------|-----------------------|------------------------------|---|-------------------------------|---|----------------------|--|--|
| | | | 1506.75 | | | | 189.20 | | | |
| | 10 | 240.00 | 1746.75 | 934.50 | 0.00 | 812.00 | 162.40 | 120.00 | -26.80 | 0.00 |
| | 11 | 262.00 | 2008.75 | 1027.95 | 0.00 | 980.00 | 196.00 | 131.00 | 33.60 | 0.00 |

DANA VASIJC

Employee pay and deductions record

Employer name: SQUEAKY CLEAN LTD

Employee name: Miss Dana VASIJC

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/S472 |
| Accounts Office Reference: | 127PA47212345 |
| Tax year: | 2019-20 |

| | |
|-----------------------------------|--|
| Address: | 18 Warwick Gardens MIDHAMPTON MD12 3KT |
| Gender: | Female |
| Date of birth: | 21/06/1998 |
| National Insurance Number: | JP132134B |
| Payroll ID: | SC004 |
| Start date: | 03/06/2019 |
| Leaving date: | |
| Tax code: | 1250L Period applied: 10 |

| 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 (£) |
|-------|------|--|---|--|--|--|---|---|
| | 10 | 350.60 | 118.00 | 48.00 | 184.60 | 22.15 | 22.15 | 0.00 |
| | 11 | 350.60 | 118.00 | 48.00 | 184.60 | 47.62 | 22.15 | 25.47 |

| 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 (£) |
|-------|------|---------------------------------|-----------------------|------------------------------|---|-------------------------------|---|----------------------|--|--|
| | | | 2739.20 | | | | 211.00 | | | |
| | 10 | 350.60 | 3089.80 | 2405.70 | 0.00 | 684.00 | 136.80 | 175.30 | -74.20 | 0.00 |
| | 11 | 333.60 | 3423.40 | 2646.27 | 0.00 | 777.00 | 155.40 | 166.80 | 18.60 | 0.00 |

| 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 (£) |
|-------|------|--|--|--|--|---|
| | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 11 | 0.00 | 0.00 | 17.00 | 0.00 | 0.00 |

DANIEL WEAVER

Employee pay and deductions record

Employer name: SQUEAKY CLEAN LTD

Employee name: Mr Darren Michael WEAVER

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/S472 |
| Accounts Office Reference: | 127PA47212345 |
| Tax year: | 2019-20 |

| | |
|-----------------------------------|--|
| Address: | 66 Sandford Road MIDHAMPTON MD12 4TR |
| Gender: | Male |
| Date of birth: | 13/06/2001 |
| National Insurance Number: | JN144162B |
| Payroll ID: | SC006 |
| Start date: | 03/06/2019 |
| Leaving date: | |
| Tax code: | 1250L Period applied: 10 |

| 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 (£) |
|-------|------|--|---|--|--|--|---|---|
| | 10 | 306.25 | 118.00 | 48.00 | 140.25 | 16.83 | 16.83 | 0.00 |
| | 11 | 293.13 | 118.00 | 48.00 | 127.13 | 15.25 | 15.25 | 0.00 |

| 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 (£) |
|-------|------|---------------------------------|-----------------------|------------------------------|---|-------------------------------|---|----------------------|--|--|
| | 10 | 306.25 | 306.25 | 2405.70 | 0.00 | 0.00 | 0.00 | 153.12 | 0.00 | 0.00 |
| | 11 | 279.13 | 585.38 | 2646.27 | 0.00 | 0.00 | 0.00 | 139.56 | 0.00 | 0.00 |

| 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 (£) |
|-------|------|--|--|--|--|---|
| | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 11 | 0.00 | 0.00 | 14.00 | 0.00 | 0.00 |

| PAYROLL SUMMARY SHEET: SQUEAKY CLEAN LTD | | | | | | PAY PERIOD DATE: Week 11 – 21.06.2019 | | | |
|--|-----------------|-------------------|-----------------|---------------|---------------------|--|-----------------|---------------|-------------------|
| Employee Name | Gross Pay £ | E'ee Pension £ | Income Tax £ | E'ee NIC £ | Payroll Giving £ | Christmas Savings £ | Net Pay £ | E'er NIC £ | E'er Pension £ |
| Dorothy Mumford | 264.00 | 0.00 | 33.60 | 0.00 | 2.00 | 5.00 | 223.40 | 13.52 | 0.00 |
| Dana Vasijc | 350.60 | 17.00 | 18.60 | 22.15 | | | 292.85 | 25.47 | 20.40 |
| Amil Abbas | 403.50 | 19.00 | 81.20 | 28.50 | 2.00 | 5.00 | 267.80 | 32.77 | 22.80 |
| Darren Weaver | 293.13 | 14.00 | 0.00 | 15.25 | | 5.00 | 258.88 | 0.00 | 16.80 |
| TOTALS | 1,311.23 | 50.00 | 133.40 | 65.90 | 4.00 | 15.00 | 1,042.93 | 71.76 | 60.00 |

Cost of Wages for Week 12:

FORMULA: Gross Pay + Employer's NIC + Employer's Pension Contributions

$$£1,311.23 + £71.76 + £60.00 = £1,442.99$$



EXERCISE 60



Basic PAYE Tools

Employer: SQUEAKY CLEAN LTD

Tax year: 2018-19

Employee: Mrs Jean ARNOLD

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
 - SQUEAKY CLEAN LTD (2018-19)
 - Employees (2018-19)
 - Mrs Jean ARNOLD (SC007)

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 2018-19

Name: Mrs Jean ARNOLD
 Address: Flat 22a Brampton House
 Lincoln Place
 MIDHAMPTON
 MD12 3EQ
 Gender: Female
 Date of birth: 20/02/1961
 National Insurance Number: ZY232346A
 Passport number:

Employment details 2018-19

Payroll ID: SC007
 Normal weekly hours worked: 24 hours up to 30 hours

PAYE details 2018-19

Pay frequency: Weekly
 Paid on an irregular basis: No
 Tax code: 1060L
 Is this Week 1/month 1 basis: No
 National Insurance category letter: A
 Student loan deduction: No

Starter details 2018-19

Start date: 18/06/2018
 Type of starter: New starter with form P45

Previous employment details

Tax code at date of leaving: 1060L
 Was this Week 1/month 1 basis: No
 Date previous employment ended: 15/06/2018
 Previous pay frequency: Weekly
 Last pay period number: 11

Total pay to date in previous employment: £2613.60
 Total tax to date in previous employment: £73.80



EXERCISE 61

| SQUEAKY CLEAN LTD | | | | |
|--|-------------|----------------|-------------|----------------|
| Weekly paid employees | | | | |
| SUMMARY OF HOURS WORKED w/ending 22.06.2019 (Week 12) | | | | |
| Employee | Basic Hours | Overtime Hours | Total Hours | Authorised |
| Dorothy Mumford | 25 | 3 | 28 | Kalina Masters |
| Dana Vasijc | 40 | 2 | 42 | Kalina Masters |
| Amil Abbas | 40 | 4 | 44 | Kalina Masters |
| Darren Weaver | 40 | 2.5 | 42.5 | Kalina Masters |
| Jean Arnold | 25 | 0 | 25 | Kalina Masters |
| TOTAL | 170 | 11.5 | 181.5 | |

| SQUEAKY CLEAN LTD | | | | | | | | |
|--|----------------|-----------------|--------------------------|---------------------------|------------------|----------------|-------------------|-------------------|
| GROSS PAY SUMMARY – weekly paid employees | | | | | | | | |
| for payment 28.06.2019 | | | | | | | | |
| Employee | Basic Pay £ | O/time Pay £ | Wk in Arr. Basic £ | Wk in Arr. O/time £ | Holiday Pay £ | GROSS PAY £ | E'ee Pension £ | E'er Pension £ |
| Dorothy Mumford | 220.00 | 33.00 | 220.00 | 22.00 | 88.00 | 583.00 | 0.00 | 0.00 |
| Dana Vasijc | 340.00 | 21.20 | | | | 361.20 | 17.00 | 20.40 |
| Amil Abbas | 380.00 | 47.00 | | | | 427.00 | 19.00 | 22.80 |
| Darren Weaver | 280.00 | 21.88 | | | | 301.88 | 14.00 | 16.80 |
| Jean Arnold | 205.00 | 0.00 | | | | 205.00 | 0.00 | 0.00 |
| TOTAL | 1,425.00 | 123.08 | 220.00 | 22.00 | 88.00 | 1,878.08 | 50.00 | 60.00 |



EXERCISE 62

DOROTHY MUMFORD

Employer name: SQUEAKY CLEAN LTD

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/S472 |
| Accounts Office Reference: | 127PA47212345 |
| Tax year: | 2019-20 |

Employee name: Mrs Dorothy Eileen MUMFORD

| | |
|-----------------------------------|---|
| Address: | 39 Argos Road MIDHAMPTON MD12 4KL |
| Gender: | Female |
| Date of birth: | 10/04/1953 |
| National Insurance Number: | YZ415172B |
| Payroll ID: | SC003 |
| Start date: | 03/06/2019 |
| Leaving date: | |
| Tax code: | 485L Period applied: 10 |

| 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 (£) |
| | 10 | 242.00 | 118.00 | 48.00 | 76.00 | 10.49 | 0.00 | 10.49 |
| | 11 | 264.00 | 118.00 | 48.00 | 98.00 | 13.52 | 0.00 | 13.52 |
| | 12 | 583.00 | 118.00 | 48.00 | 417.00 | 57.55 | 0.00 | 57.55 |

| 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 (£) |
| | | | 1506.75 | | | | 189.20 | | | |
| | 10 | 240.00 | 1746.75 | 934.50 | 0.00 | 812.00 | 162.40 | 120.00 | -26.80 | 0.00 |
| | 11 | 262.00 | 2008.75 | 1027.95 | 0.00 | 980.00 | 196.00 | 131.00 | 33.60 | 0.00 |
| | 12 | 579.00 | 2587.75 | 1121.40 | 0.00 | 1466.00 | 293.20 | 289.50 | 97.20 | 0.00 |

DANA VASIJC

Employee pay and deductions record

Employer name: SQUEAKY CLEAN LTD

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/S472 |
| Accounts Office Reference: | 127PA47212345 |
| Tax year: | 2019-20 |

Employee name: Miss Dana VASIJC

| | |
|-----------------------------------|--|
| Address: | 18 Warwick Gardens MIDHAMPTON MD12 3KT |
| Gender: | Female |
| Date of birth: | 21/06/1998 |
| National Insurance Number: | JP132134B |
| Payroll ID: | SC004 |
| Start date: | 03/06/2019 |
| Leaving date: | |
| Tax code: | 1250L Period applied: 10 |

| 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 (£) |
| | 10 | 350.60 | 118.00 | 48.00 | 184.60 | 22.15 | 22.15 | 0.00 |
| | 11 | 350.60 | 118.00 | 48.00 | 184.60 | 47.62 | 22.15 | 25.47 |
| | 12 | 361.20 | 118.00 | 48.00 | 195.20 | 50.36 | 23.42 | 26.94 |

| 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 (£) | |
| | | | 2739.20 | | | | 211.00 | | | | |
| | 10 | 350.60 | 3089.80 | 2405.70 | 0.00 | 684.00 | 136.80 | 175.30 | -74.20 | 0.00 | |
| | 11 | 333.60 | 3423.40 | 2646.27 | 0.00 | 777.00 | 155.40 | 166.80 | 18.60 | 0.00 | |
| | 12 | 344.20 | 3767.60 | 2886.84 | 0.00 | 880.00 | 176.00 | 172.10 | 20.60 | 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 (£) | | | | | |
| | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | |
| | 11 | 0.00 | 0.00 | 17.00 | 0.00 | 0.00 | | | | | |
| | 12 | 0.00 | 0.00 | 17.00 | 0.00 | 0.00 | | | | | |

AMIL ABBAS

Employee pay and deductions record

Employer name: SQUEAKY CLEAN LTD

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/S472 |
| Accounts Office Reference: | 127PA47212345 |
| Tax year: | 2019-20 |

Employee name: Mr Amil ABBAS

| | |
|-----------------------------------|---|
| Address: | 14 Gloucester Close MIDHAMPTON MD12 2RD |
| Gender: | Male |
| Date of birth: | 23/07/1957 |
| National Insurance Number: | YX282864C |
| Payroll ID: | SC005 |
| Start date: | 03/06/2019 |
| Leaving date: | |
| Tax code: | 1250L W1 Period applied: 10 1135L Period applied: 11 |

| 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 (£) | | | |
| | 10 | 403.50 | 118.00 | 48.00 | 237.50 | 61.27 | 28.50 | 32.77 | | | |
| | 11 | 403.50 | 118.00 | 48.00 | 237.50 | 61.27 | 28.50 | 32.77 | | | |
| | 12 | 427.00 | 118.00 | 48.00 | 261.00 | 67.34 | 31.32 | 36.02 | | | |

| 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 (£) | |
| | | | 3425.50 | | | | 248.00 | | | | |
| | 10 | 401.50 | 0.00 | 240.57 | 0.00 | 160.00 | 0.00 | 200.75 | 32.00 | 0.00 | |
| | 11 | 382.50 | 4209.50 | 2403.06 | 0.00 | 1806.00 | 361.20 | 191.25 | 81.20 | 0.00 | |
| | 12 | 406.00 | 4615.50 | 2621.52 | 0.00 | 1993.00 | 398.60 | 203.00 | 37.40 | 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 (£) | | | | | |
| | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | | |
| | 11 | 0.00 | 0.00 | 19.00 | 0.00 | 0.00 | | | | | |
| | 12 | 0.00 | 0.00 | 19.00 | 0.00 | 0.00 | | | | | |

DARREN WEAVER

Employee pay and deductions record

Employer name: SQUEAKY CLEAN LTD

Employee name: Mr Darren Michael WEAVER

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/5472 |
| Accounts Office Reference: | 127PA47212345 |
| Tax year: | 2019-20 |

| | |
|-----------------------------------|--|
| Address: | 66 Sandford Road MIDHAMPTON MD12 4TR |
| Gender: | Male |
| Date of birth: | 13/06/2001 |
| National Insurance Number: | JN144162B |
| Payroll ID: | SC006 |
| Start date: | 03/06/2019 |
| Leaving date: | |
| Tax code: | 1250L Period applied: 10 |

| 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 (£) |
| | 10 | 306.25 | 118.00 | 48.00 | 140.25 | 16.83 | 16.83 | 0.00 |
| | 11 | 293.13 | 118.00 | 48.00 | 127.13 | 15.25 | 15.25 | 0.00 |
| | 12 | 301.88 | 118.00 | 48.00 | 135.88 | 16.30 | 16.30 | 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 (£) |
| | 10 | 306.25 | 306.25 | 2405.70 | 0.00 | 0.00 | 0.00 | 153.12 | 0.00 | 0.00 |
| | 11 | 279.13 | 585.38 | 2646.27 | 0.00 | 0.00 | 0.00 | 139.56 | 0.00 | 0.00 |
| | 12 | 287.88 | 873.26 | 2886.84 | 0.00 | 0.00 | 0.00 | 143.94 | 0.00 | 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 (£) | | | |
| | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| | 11 | 0.00 | 0.00 | 14.00 | 0.00 | 0.00 | | | |
| | 12 | 0.00 | 0.00 | 14.00 | 0.00 | 0.00 | | | |

JEAN ARNOLD

Employee pay and deductions record

Employer name: SQUEAKY CLEAN LTD

Employee name: Mrs Jean ARNOLD

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/5472 |
| Accounts Office Reference: | 127PA47212345 |
| Tax year: | 2019-20 |

| | |
|-----------------------------------|---|
| Address: | Flat 22a Brampton House Lincoln Place MIDHAMPTON MD12 3EQ |
| Gender: | Female |
| Date of birth: | 20/02/1961 |
| National Insurance Number: | ZY232346A |
| Payroll ID: | SC007 |
| Start date: | 17/06/2019 |
| Leaving date: | |
| Tax code: | 1060L Period applied: 12 |

| 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 (£) |
| | 12 | 205.00 | 118.00 | 48.00 | 39.00 | 10.06 | 4.68 | 5.38 |

| 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 (£) |
| | | | 2162.50 | | | | 24.40 | | | |
| | 12 | 203.00 | 2365.50 | 2448.48 | 0.00 | 0.00 | 0.00 | 101.50 | -24.40 | 0.00 |

| PAYROLL SUMMARY SHEET: SQUEAKY CLEAN LTD | | | | | | PAY PERIOD DATE: Week 12 – 28.06.2019 | | | |
|--|-----------------|-------------------|-----------------|---------------|---------------------|--|-----------------|---------------|-------------------|
| Employee Name | Gross Pay £ | E'ee Pension £ | Income Tax £ | E'ee NIC £ | Payroll Giving £ | Christmas Savings £ | Net Pay £ | E'er NIC £ | E'er Pension £ |
| Dorothy Mumford | 583.00 | 0.00 | 97.20 | 0.00 | 4.00 | +10.00 | 491.80 | 57.55 | 0.00 |
| Dana Vasijc | 361.20 | 17.00 | 20.60 | 23.42 | 0.00 | 0.00 | 300.18 | 26.94 | 20.40 |
| Amil Abbas | 427.00 | 19.00 | 37.40 | 31.32 | 2.00 | -5.00 | 332.28 | 36.02 | 22.80 |
| Darren Weaver | 301.88 | 14.00 | 0.00 | 16.30 | 0.00 | -5.00 | 266.58 | 0.00 | 16.80 |
| Jean Arnold | 205.00 | | R 24.40 | 4.68 | 2.00 | 0.00 | 222.72 | 5.38 | 0.00 |
| TOTALS | 1,878.08 | 50.00 | 130.80 | 75.72 | 8.00 | 0.00 | 1,613.56 | 125.89 | 60.00 |

Cost of Wages = £1,878.08 Gross Pay + £125.89 E'ers NIC + £60.00 E'ers Pension = £2,063.97

| CHEQUE PAYMENT SUMMARY SHEET: SQUEAKY CLEAN LTD | | | | | PAY PERIOD Week 12 DATE: 28.06.2019 |
|---|------------|-----------------|--------------------|----------------------------|--|
| Employee Name | Cheque No. | Net Pay £ | Employee Signature | Date received | Employer signature |
| Dorothy Mumford | 010599 | 491.80 | D Mumford | 28.06.2019 | Kalina Masters |
| Dana Vasijc | 010600 | 300.18 | Dana Vasijc | 28 th June 2019 | Kalina Masters |
| Amil Abbas | 010601 | 332.28 | A Abbas | 28.06.2019 | Kalina Masters |
| Darren Weaver | 010602 | 266.58 | D Weaver | 28 June 2019 | Kalina Masters |
| Jean Arnold | 010603 | 222.72 | Jean Arnold | 28.06.2018 | Kalina Masters |
| TOTAL | | 1,613.56 | | | |

| | | | | |
|--|-------------------------------------|-----------------------------------|--|------------------------------------|
| SQUEAKY CLEAN LTD | | | PAY-DATE 28.06.2019 | |
| Payroll ID: SC003 | Employee: DOROTHY MUMFORD | | National Insurance Number: JN 155162 A | |
| Payments: | | £ | Deductions: | |
| Basic pay | | 220.00 | Income Tax | |
| Overtime | | 33.00 | E'ee NIC | |
| Basic pay - Week in arrears | | 220.00 | Payroll Giving | |
| Overtime – Week in arrear | | 22.00 | Christmas Savings | |
| Holiday Pay | | 88.00 | | |
| E'ERS NIC: £57.55 | GROSS PAY £ | 583.00 | NET PAY £ | 491.80 |
| Employee details: 39 Argos Road MIDHAMPTON MD12 4KL | | Income Tax YTD: £289.70 | | Gross Pay YTD: £2,587.75 |
| Tax code: BR | | Tax Period: Week 12 | | Method of payment: Cheque |



EXERCISE 63

| SQUEAKY CLEAN LTD | | | | | | |
|---|------------|---------------------|---------------------|-----------------|-------------------|-------------------|
| GROSS PAY SUMMARY – Salaried employees | | | | | | |
| Employee | Pay period | Monthly salary £ | Additional pay £ | Gross Pay £ | E'ee Pension £ | E'er Pension £ |
| Marianne Soper | Monthly | 2,200.00 | 100.00 | 2,300.00 | 110.00 | 132.00 |
| Justin Masters | Monthly | 2,100.00 | 100.00 | 2,200.00 | 105.00 | 126.00 |
| TOTALS | | 4,300.00 | 200.00 | 4,500.00 | 215.00 | 258.00 |



EXERCISE 64

Employee pay and deductions record

Employer name: SQUEAKY CLEAN LTD

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/S472 |
| Accounts Office Reference: | 127PA47212345 |
| Tax year: | 2019-20 |

Employee name: Mrs Marianne Jane SOPER

| | |
|-----------------------------------|--|
| Address: | 43 Mirchester Lane MIDHAMPTON MD12 5LP |
| Gender: | Female |
| Date of birth: | 14/04/1975 |
| National Insurance Number: | JN155162B |
| Payroll ID: | SC001 |
| Start date: | 01/06/2019 |
| 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 | | 2300.00 | 512.00 | 207.00 | 1581.00 | 407.90 | 189.72 | 218.18 | | |

| 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 | | 2182.00 | 6982.00 | 3127.29 | 0.00 | 3854.00 | 770.80 | 1091.00 | 227.80 | 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 (£) | | | | |
| 3 | | 0.00 | 0.00 | 110.00 | 0.00 | 0.00 | | | | |

JUSTIN MASTERS (REMEMBER: Justin Masters has Student Loan deductions)

Employee pay and deductions record

Employer name: SQUEAKY CLEAN LTD

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/S472 |
| Accounts Office Reference: | 127PA47212345 |
| Tax year: | 2019-20 |

Employee name: Mr Justin Robert MASTERS

| | |
|-----------------------------------|--|
| Address: | The Pines 30 Bishops Avenue MIDHAMPTON MD12 2HR |
| Gender: | Male |
| Date of birth: | 14/07/1990 |
| National Insurance Number: | YX132134C |
| Payroll ID: | SC002 |
| Start date: | 01/06/2019 |
| Leaving date: | |
| Tax code: | 1080L 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 | | 2200.00 | 512.00 | 207.00 | 1481.00 | 382.10 | 177.72 | 204.38 | | |

| 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 | | 2087.00 | 4037.00 | 2702.28 | 0.00 | 1334.00 | 266.80 | 1043.50 | 57.00 | 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 (£) | | | | |
| 3 | | 0.00 | 0.00 | 105.00 | 0.00 | 0.00 | | | | |

| National Insurance | | PAYE Income Tax | Statutory Payments | Student Loan Deductions | Postgraduate Loan Deductions | Other Payments and Deductions | | | | | |
|--------------------|------|----------------------------|------------------------|-------------------------|------------------------------|-------------------------------|--|--|--|--|--|
| Month | Week | Student loan deduction (£) | Student loan plan type | | | | | | | | |
| 3 | | 55.00 | 01 | | | | | | | | |

| PAYROLL SUMMARY SHEET: SQUEAKY CLEAN LTD | | | | | | | PAY PERIOD DATE: Month 3 – June 2019 Payment date: 30.06.2019 | | | | |
|--|----------------|-------------------|-----------------|---------------|-------------------|---------------------|---|-----------------|---------------|-------------------|--|
| Employee Name | Gross Pay £ | E'ee Pension £ | Income Tax £ | E'ee NIC £ | Student Loan £ | Payroll Giving £ | Christmas Savings £ | Net Pay £ | E'er NIC £ | E'er Pension £ | |
| Marianne Soper | 2300.00 | 110.00 | 227.80 | 189.72 | 0.00 | 8.00 | 20.00 | 1,744.48 | 218.18 | 132.00 | |
| Justin Masters | 2200.00 | 105.00 | 57.00 | 177.72 | 55.00 | 8.00 | 0.00 | 1,797.28 | 204.38 | 126.00 | |
| TOTALS | 4500.00 | 215.00 | 284.80 | 367.44 | 55.00 | 16.00 | 20.00 | 3,541.76 | 422.56 | 258.00 | |

| BANK AUTOMATED PAYMENT SUMMARY SHEET: SQUEAKY CLEAN LTD | | | | PAY PERIOD Month 3 DATE: 30.06.2019 | |
|---|----------------|----------------------|-----------------|--|--|
| Employee Name | Bank Sort code | Employee Account No. | Payment £ | Employer signature | |
| Marianne Soper | 45-13-20 | 04761952 | 1,744.48 | Kalina Masters | |
| Justin Masters | 45-13-20 | 04961782 | 1,797.28 | Kalina Masters | |
| TOTAL | | | 3,541.76 | | |



EXERCISE 65



Basic PAYE Tools

Employer: SQUEAKY CLEAN LTD

Tax year: 2019-20

Employee: Mr Michael Shaun O'LEARY

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
 - SQUEAKY CLEAN LTD (2019-20)
 - Employees (2019-20)
 - Mr Michael Shaun O'LEARY (SC008)

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 Michael Shaun O'LEARY

Address: Flat 3, Heston House
Oak Tree Gardens
MIDHAMPTON
MD12 6KR

Gender: Male

Date of birth: 16/10/1980

National Insurance Number: YX152864B

Passport number:

Employment details 2019-20

Payroll ID: SC008

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: 24/06/2019

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: 21/06/2019

Previous pay frequency: Weekly

Last pay period number: 11

Total pay to date in previous employment: £3506.58

Total tax to date in previous employment: £172.00

Employer: SQUEAKY CLEAN LTD

Tax year: 2019-20

Employee: Miss Florence Maria ANTONELLI

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
 - SQUEAKY CLEAN LTD (2019-20)
 - Miss Florence Maria ANTONELLI (SC009)

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: | Miss Florence Maria ANTONELLI |
| Address: | 25 Salisbury Road Chamley MIDHAMPTON MD10 3DE |
| Gender: | Female |
| Date of birth: | 23/09/2001 |
| National Insurance Number: | ZY414194C |
| Passport number: | |

Employment details 2019-20

| | |
|-----------------------------|------------------|
| Payroll ID: | SC009 |
| 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: | H |
| Student loan deduction: | No |
| Postgraduate loan deduction: | No |

Starter details 2019-20

| | |
|------------------|------------------------------|
| Start date: | 24/06/2019 |
| 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. |
|---|---|



EXERCISE 66

| SQUEAKY CLEAN LTD | | | | | | | | | | |
|--|---------------|--------------|-----------------|--------------|---------------|---------------|--------------|-----------------|----------------|----------------|
| GROSS PAY SUMMARY – weekly paid employees (Week 13) | | | | | | | | | | |
| Employee | Basic Hours | Basic Rate £ | Basic Pay £ | O/time Hours | O/time Rate £ | O/time Pay £ | Sick Pay £ | GROSS PAY £ | E'ee Pension £ | E'er Pension £ |
| Dana Vasijc | 40 | 8.50 | 340.00 | 5 | 10.60 | 53.00 | | 393.00 | 17.00 | 0.00 |
| Amil Abbas | 40 | 9.50 | 380.00 | 4 | 11.75 | 47.00 | | 427.00 | 19.00 | 20.40 |
| Daniel Weaver | 8 | 7.00 | 56.00 | 2 | 8.75 | 17.50 | 18.85 | 92.35 | 2.80 | 22.80 |
| Jean Arnold | 25 | 8.20 | 205.00 | 3 | 10.25 | 30.75 | | 242.50 | 0.00 | 16.80 |
| Michael O'Leary | 40 | 9.20 | 368.00 | 2 | 11.50 | 23.00 | | 391.00 | 18.40 | 22.08 |
| Florence Antonelli | 40 | 3.90 | 156.00 | 0 | 4.88 | 0.00 | | 156.00 | 0.00 | 0.00 |
| TOTAL | 168.00 | | 1,505.00 | 13 | | 171.25 | 18.85 | 1,701.85 | 57.20 | 82.08 |



EXERCISE 68

Employee payments Employee pay and deductions record

Employee pay and deductions record

Employer name: SQUEAKY CLEAN LTD

PAYE Reference: 127/S472

Accounts Office Reference: 127PA47212345

Tax year: 2019-20

Employee name: Mr Darren Michael WEAVER

Address: 66 Sandford Road
MIDHAMPTON
MD12 4TR

Gender: Male

Date of birth: 13/06/2001

National Insurance Number: JN144162B

Payroll ID: SC006

Start date: 03/06/2019

Leaving date:

Tax code: 1250L Period applied: 10

| 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 (£) |
|-------|------|--|---|--|--|--|---|---|
| | 10 | 306.25 | 118.00 | 48.00 | 140.25 | 16.83 | 16.83 | 0.00 |
| | 11 | 293.13 | 118.00 | 48.00 | 127.13 | 15.25 | 15.25 | 0.00 |
| | 12 | 301.88 | 118.00 | 48.00 | 135.88 | 16.30 | 16.30 | 0.00 |
| | 13 | 92.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 (£) |
| | 10 | 306.25 | 306.25 | 2405.70 | 0.00 | 0.00 | 0.00 | 153.12 | 0.00 | 0.00 |
| | 11 | 279.13 | 585.38 | 2646.27 | 0.00 | 0.00 | 0.00 | 139.56 | 0.00 | 0.00 |
| | 12 | 287.88 | 873.26 | 2886.84 | 0.00 | 0.00 | 0.00 | 143.94 | 0.00 | 0.00 |
| | 13 | 89.55 | 962.81 | 3127.41 | 0.00 | 0.00 | 0.00 | 44.77 | 0.00 | 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 (£) | | | | |
| | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| | 11 | 0.00 | 0.00 | 0.00 | 14.00 | 0.00 | | | | |
| | 12 | 0.00 | 0.00 | 0.00 | 14.00 | 0.00 | | | | |
| | 13 | 0.00 | 0.00 | 0.00 | 2.80 | 0.00 | | | | |

| National Insurance | | PAYE Income Tax | Statutory Payments | Student Loan Deductions | Postgraduate Loan Deductions | Other Payments and Deductions | | | | |
|--------------------|------|------------------------------|-----------------------------------|-----------------------------------|--------------------------------|----------------------------------|--|--|--|--|
| Month | Week | Statutory Sick Pay (SSP) (£) | Statutory Maternity Pay (SMP) (£) | Statutory Paternity Pay (SPP) (£) | Shared Parental Pay (ShPP) (£) | Statutory Adoption Pay (SAP) (£) | | | | |
| | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| | 11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| | 12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| | 13 | 18.85 | 0.00 | 0.00 | 0.00 | 0.00 | | | | |

Employee pay and deductions record

Employer name: SQUEAKY CLEAN LTD

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/5472 |
| Accounts Office Reference: | 127PA47212345 |
| Tax year: | 2019-20 |

Employee name: Miss Dana VASIJC

| | |
|-----------------------------------|--|
| Address: | 18 Warwick Gardens MIDHAMPTON MD12 3KT |
| Gender: | Female |
| Date of birth: | 21/06/1998 |
| National Insurance Number: | JP132134B |
| Payroll ID: | SC004 |
| Start date: | 03/06/2019 |
| Leaving date: | |
| Tax code: | 1250L Period applied: 10 |

| 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 (£) | | |
| | 10 | 350.60 | 118.00 | 48.00 | 184.60 | 22.15 | 22.15 | 0.00 | | |
| | 11 | 350.60 | 118.00 | 48.00 | 184.60 | 47.62 | 22.15 | 25.47 | | |
| | 12 | 361.20 | 118.00 | 48.00 | 195.20 | 50.36 | 23.42 | 26.94 | | |
| | 13 | 393.00 | 118.00 | 48.00 | 227.00 | 58.57 | 27.24 | 31.33 | | |

| 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 (£) |
| | | | 2739.20 | | | | 211.00 | | | |
| | 10 | 350.60 | 3089.80 | 2405.70 | 0.00 | 684.00 | 136.80 | 175.30 | -74.20 | 0.00 |
| | 11 | 333.60 | 3423.40 | 2646.27 | 0.00 | 777.00 | 155.40 | 166.80 | 18.60 | 0.00 |
| | 12 | 344.20 | 3767.60 | 2886.84 | 0.00 | 880.00 | 176.00 | 172.10 | 20.60 | 0.00 |
| | 13 | 376.00 | 4143.60 | 3127.41 | 0.00 | 1016.00 | 203.20 | 188.00 | 27.20 | 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 not under 'net pay arrangement' (£) | Total pay in period not subject to Income Tax or National Insurance (£) | | | | |
| | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| | 11 | 0.00 | 0.00 | 0.00 | 17.00 | 0.00 | | | | |
| | 12 | 0.00 | 0.00 | 0.00 | 17.00 | 0.00 | | | | |
| | 13 | 0.00 | 0.00 | 0.00 | 17.00 | 0.00 | | | | |

Employee pay and deductions record

Employer name: SQUEAKY CLEAN LTD

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/S472 |
| Accounts Office Reference: | 127PA47212345 |
| Tax year: | 2019-20 |

Employee name: Mr Amil ABBAS

| | | |
|-----------------------------------|---|--------------------|
| Address: | 14 Gloucester Close MIDHAMPTON MD12 2RD | |
| Gender: | Male | |
| Date of birth: | 23/07/1957 | |
| National Insurance Number: | YX282864C | |
| Payroll ID: | SC005 | |
| Start date: | 03/06/2019 | |
| Leaving date: | | |
| Tax code: | 1250L W1 | Period applied: 10 |
| | 1135L | Period applied: 11 |

| 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 (£) |
| | 10 | 403.50 | 118.00 | 48.00 | 237.50 | 61.27 | 28.50 | 32.77 |
| | 11 | 403.50 | 118.00 | 48.00 | 237.50 | 61.27 | 28.50 | 32.77 |
| | 12 | 427.00 | 118.00 | 48.00 | 261.00 | 67.34 | 31.32 | 36.02 |
| | 13 | 427.00 | 118.00 | 48.00 | 261.00 | 67.34 | 31.32 | 36.02 |

| 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 (£) |
| | | | 3425.50 | | | | 248.00 | | | |
| | 10 | 401.50 | 0.00 | 240.57 | 0.00 | 160.00 | 0.00 | 200.75 | 32.00 | 0.00 |
| | 11 | 382.50 | 4209.50 | 2403.06 | 0.00 | 1806.00 | 361.20 | 191.25 | 81.20 | 0.00 |
| | 12 | 406.00 | 4615.50 | 2621.52 | 0.00 | 1993.00 | 398.60 | 203.00 | 37.40 | 0.00 |
| | 13 | 406.00 | 5021.50 | 2839.98 | 0.00 | 2181.00 | 436.20 | 203.00 | 37.60 | 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 under 'net pay arrangement' (£) | Total pay in period not subject to Income Tax or National Insurance (£) | | | |
| | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| | 11 | 0.00 | 0.00 | 19.00 | 0.00 | 0.00 | | | |
| | 12 | 0.00 | 0.00 | 19.00 | 0.00 | 0.00 | | | |
| | 13 | 0.00 | 0.00 | 19.00 | 0.00 | 0.00 | | | |

Employee pay and deductions record

Employer name: SQUEAKY CLEAN LTD

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/S472 |
| Accounts Office Reference: | 127PA47212345 |
| Tax year: | 2019-20 |

Employee name: Mrs Jean ARNOLD

| | | |
|-----------------------------------|---|--------------------|
| Address: | Flat 22a Brampton House Lincoln Place MIDHAMPTON MD12 3EQ | |
| Gender: | Female | |
| Date of birth: | 20/02/1961 | |
| National Insurance Number: | ZY232346A | |
| Payroll ID: | SC007 | |
| Start date: | 17/06/2019 | |
| Leaving date: | | |
| Tax code: | 1060L | Period applied: 12 |

| 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 (£) |
| | 12 | 205.00 | 118.00 | 48.00 | 39.00 | 10.06 | 4.68 | 5.38 |
| | 13 | 245.50 | 118.00 | 48.00 | 79.50 | 20.51 | 9.54 | 10.97 |

| 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 (£) |
| | | | 2162.50 | | | | 24.40 | | | |
| | 12 | 203.00 | 2365.50 | 2448.48 | 0.00 | 0.00 | 0.00 | 101.50 | -24.40 | 0.00 |
| | 13 | 243.50 | 2609.00 | 2652.52 | 0.00 | 0.00 | 0.00 | 121.75 | 0.00 | 0.00 |

Employee pay and deductions record

Employer name: SQUEAKY CLEAN LTD

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/S472 |
| Accounts Office Reference: | 127PA47212345 |
| Tax year: | 2019-20 |

Employee name: Mr Michael Shaun O'LEARY

| | | |
|-----------------------------------|--|--------------------|
| Address: | Flat 3, Heston House Oak Tree Gardens MIDHAMPTON MD12 6KR | |
| Gender: | Male | |
| Date of birth: | 16/10/1980 | |
| National Insurance Number: | YX152864B | |
| Payroll ID: | SC008 | |
| Start date: | 24/06/2019 | |
| Leaving date: | | |
| Tax code: | 1250L | Period applied: 13 |

| 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 (£) | |
| | 13 | 391.00 | 118.00 | 48.00 | 225.00 | 58.05 | 27.00 | 31.05 | |

| 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 (£) |
| | 13 | 370.60 | 3877.18 | 3127.41 | 0.00 | 749.00 | 149.80 | 185.30 | -22.20 | 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 (£) | | | |
| | 13 | 0.00 | 0.00 | 18.40 | 0.00 | 0.00 | | | |

Employee pay and deductions record

Employer name: SQUEAKY CLEAN LTD

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/S472 |
| Accounts Office Reference: | 127PA47212345 |
| Tax year: | 2019-20 |

Employee name: Miss Florence Maria ANTONELLI

| | | |
|-----------------------------------|---|--------------------|
| Address: | 26 Salisbury Road Charmley MIDHAMPTON MD10 3DE | |
| Gender: | Female | |
| Date of birth: | 23/09/2001 | |
| National Insurance Number: | ZY414194C | |
| Payroll ID: | SC009 | |
| Start date: | 24/06/2019 | |
| Leaving date: | | |
| Tax code: | 1250L | Period applied: 13 |

| 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 (£) | |
| | 13 | 156.00 | 118.00 | 38.00 | 0.00 | 0.00 | 0.00 | 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 (£) |
| | 13 | 156.00 | 156.00 | 3127.41 | 0.00 | 0.00 | 0.00 | 78.00 | 0.00 | 0.00 |

| PAYROLL SUMMARY SHEET: SQUEAKY CLEAN LTD | | | | | | PAY PERIOD DATE: Week 13 – 05.07.2019 | | | |
|--|-----------------|-------------------|-----------------|---------------|---------------------|---|-----------------|---------------|-------------------|
| Employee Name | Gross Pay £ | E'ee Pension £ | Income Tax £ | E'ee NIC £ | Payroll Giving £ | Christmas Savings £ | Net Pay £ | E'er NIC £ | E'er Pension £ |
| Dana Vasijc | 393.00 | 17.00 | 27.20 | 27.24 | | | 321.56 | 31.33 | 0.00 |
| Amil Abbas | 427.00 | 19.00 | 37.60 | 31.32 | 2.00 | 5.00 | 332.08 | 36.02 | 20.40 |
| Darren Weaver | 92.35 | 2.80 | 0.00 | 0.00 | | 5.00 | 84.55 | 0.00 | 22.80 |
| Jean Arnold | 242.50 | 0.00 | 0.00 | 9.54 | 2.00 | | 230.96 | 10.97 | 16.80 |
| Michael O'Leary | 391.00 | 18.40 | R 22.20 | 27.00 | 2.00 | 5.00 | 360.80 | 31.05 | 22.08 |
| Florence Antonelli | 156.00 | 0.00 | 0.00 | 0.00 | | 5.00 | 151.00 | 0.00 | 0.00 |
| TOTALS | 1,701.85 | 57.20 | 42.60 | 95.10 | 6.00 | 20.00 | 1,480.95 | 109.37 | 82.08 |

Cost of Wages:

Gross Pay £1,701.85 + E'ers NIC £109.37 + E'ers Pension £82.08 = £1,893.30



EXERCISE 65

Statutory Deduction Record – Tax Period 3 2019/2020

EMPLOYEE: **DOROTHY MUMFORD**

| WEEK No. | Income Tax £ | E'ee NIC £ | E'er NIC £ | Student Loan £ | Total Statutory Deduction £ |
|--------------|-----------------|---------------|---------------|-------------------|--------------------------------|
| WEEK 10 | R26.80 | 0.00 | 10.49 | 0.00 | R16.31 |
| WEEK 11 | 33.60 | 0.00 | 13.52 | 0.00 | 47.12 |
| WEEK 12 | 97.20 | 0.00 | 57.55 | 0.00 | 154.75 |
| WEEK 13 | | | | | |
| Total | 104.00 | 0.00 | 81.56 | 0.00 | 185.56 |

EMPLOYEE: **DANA VASIJC**

| WEEK No. | Income Tax £ | E'ee NIC £ | E'er NIC £ | Student Loan £ | Total Statutory Deduction £ |
|-----------------|-------------------------|-----------------------|-----------------------|---------------------------|--|
| WEEK 10 | R74.20 | 22.15 | 0.00 | 0.00 | R52.05 |
| WEEK 11 | 18.60 | 22.15 | 25.47 | 0.00 | 66.22 |
| WEEK 12 | 20.60 | 23.42 | 26.94 | 0.00 | 70.96 |
| WEEK 13 | 27.20 | 27.24 | 31.33 | 0.00 | 85.77 |
| Total | R7.80 | 94.96 | 83.74 | 0.00 | 170.90 |

EMPLOYEE: **AMIL ABBAS**

| WEEK No. | Income Tax £ | E'ee NIC £ | E'er NIC £ | Student Loan £ | Total Statutory Deduction £ |
|-----------------|-------------------------|-----------------------|-----------------------|---------------------------|--|
| WEEK 10 | 32.00 | 28.50 | 32.77 | 0.00 | 93.27 |
| WEEK 11 | 81.20 | 28.50 | 32.77 | 0.00 | 142.47 |
| WEEK 12 | 37.40 | 31.32 | 36.02 | 0.00 | 104.74 |
| WEEK 13 | 37.60 | 31.32 | 36.02 | 0.00 | 104.94 |
| Total | 188.20 | 119.64 | 137.58 | 0.00 | 445.42 |

EMPLOYEE: **DARREN WEAVER**

| WEEK No. | Income Tax £ | E'ee NIC £ | E'er NIC £ | Student Loan £ | Total Statutory Deduction £ |
|-----------------|-------------------------|-----------------------|-----------------------|---------------------------|--|
| WEEK 10 | 0.00 | 16.83 | 0.00 | 0.00 | 16.83 |
| WEEK 11 | 0.00 | 15.25 | 0.00 | 0.00 | 15.25 |
| WEEK 12 | 0.00 | 16.30 | 0.00 | 0.00 | 16.30 |
| WEEK 13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 0.00 | 48.38 | 0.00 | 0.00 | 48.38 |

EMPLOYEE: **JEAN ARNOLD**

| WEEK No. | Income Tax £ | E'ee NIC £ | E'er NIC £ | Student Loan £ | Total Statutory Deduction £ |
|-----------------|-------------------------|-----------------------|-----------------------|---------------------------|--|
| WEEK 10 | | | | | |
| WEEK 11 | | | | | |
| WEEK 12 | R24.40 | 4.68 | 5.38 | 0.00 | R14.34 |
| WEEK 13 | 0.00 | 9.54 | 10.97 | 0.00 | 20.51 |
| Total | R24.40 | 14.22 | 16.35 | 0.00 | 6.17 |

EMPLOYEE: **MICHAEL O'LEARY**

| WEEK No. | Income Tax £ | E'ee NIC £ | E'er NIC £ | Student Loan £ | Total Statutory Deduction £ |
|-----------------|-------------------------|-----------------------|-----------------------|---------------------------|--|
| WEEK 10 | | | | | |
| WEEK 11 | | | | | |
| WEEK 12 | | | | | |
| WEEK 13 | R22.20 | 27.00 | 31.05 | 0.00 | 35.85 |
| Total | R22.20 | 27.00 | 31.05 | 0.00 | 35.85 |

EMPLOYEE: **FLORENCE ANTONELLI**

| WEEK No. | Income Tax £ | E'ee NIC £ | E'er NIC £ | Student Loan £ | Total Statutory Deduction £ |
|-----------------|-------------------------|-----------------------|-----------------------|---------------------------|--|
| WEEK 10 | | | | | |
| WEEK 11 | | | | | |
| WEEK 12 | | | | | |
| WEEK 13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

EMPLOYEE: **MARIANNE SPICER**

| MONTH No. | Income Tax £ | E'ee NIC £ | E'er NIC £ | Student Loan £ | Total Statutory Deduction £ |
|------------------|-------------------------|-----------------------|-----------------------|---------------------------|--|
| MONTH 1 | 227.80 | 189.72 | 218.18 | 0.00 | 635.70 |

EMPLOYEE: **JUSTIN WEAVER**

| MONTH No. | Income Tax £ | E'ee NIC £ | E'er NIC £ | Student Loan £ | Total Statutory Deduction £ |
|------------------|-------------------------|-----------------------|-----------------------|---------------------------|--|
| MONTH 1 | 57.00 | 177.72 | 204.38 | 55.00 | 494.10 |

Reconciliation Summary for Period 3

Squeaky Clean Ltd

Reconciliation Summary – Tax Period 3 2019/2020

| Employee | Income Tax £ | E'ee NIC £ | E'er NIC £ | Student Loan £ | Total Statutory Deduction £ |
|--------------------|-------------------------|-----------------------|-----------------------|---------------------------|--|
| Dorothy Mumford | 104.00 | 0.00 | 81.56 | 0.00 | 185.56 |
| Dana Vasijc | 7.80 | 94.96 | 83.74 | 0.00 | 170.90 |
| Amil Abbas | 188.20 | 119.64 | 137.58 | 0.00 | 445.42 |
| Darren Weaver | 0.00 | 48.38 | 0.00 | 0.00 | 48.38 |
| Jean Arnold | 24.40 | 14.22 | 16.35 | 0.00 | 6.17 |
| Michael O'Leary | 22.20 | 27.00 | 31.05 | 0.00 | 35.85 |
| Florence Antonelli | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Marianne Soper | 227.80 | 189.72 | 218.18 | 0.00 | 635.70 |
| Justin Weaver | 57.00 | 177.72 | 204.38 | 55.00 | 494.10 |
| Total | 522.60 | 671.64 | 772.84 | 55.00 | 2,022.08 |

Remember: The Employer's NIC is covered by the Employer Allowance of £3,000.00

To reconcile £2,022.08 to the figure shown for M3 on the Basic PAYE Tools Kit of £1,249.24 you should deduct the amount of Employer's NIC as this is covered by the Employer Allowance. £2,022.08 - £772.84 = £1,249.24

Cost of Wages for Period 3

| COST OF WAGES CALCULATION: SQUEAKY CLEAN LTD | | | | PAY PERIOD DATE: Month 3 – June 2019 |
|--|------------------|---------------|----------------|--|
| Week/ Month No. | Gross Pay £ | E'er NIC £ | E'er Pension £ | Total Cost for the period £ |
| Week 10 | 1,320.35 | 43.26 | 0.00 | 1,363.61 |
| Week 11 | 1,311.23 | 71.76 | 60.00 | 1,442.99 |
| Week 12 | 1,878.08 | 125.89 | 60.00 | 2,063.97 |
| Week 13 | 1,701.85 | 109.37 | 82.08 | 1,893.30 |
| Month 3 | 4,500.00 | 422.56 | 258.00 | 5,180.56 |
| TOTALS for June | 10,711.51 | 772.84 | 460.08 | 11,944.43 |



EXERCISE 69

| GROSS PAY SUMMARY SHEET: SQUEAKY CLEAN LTD | | | | | | | PAY PERIOD DATE: MONTH 4 – 30.07.2019 | | |
|--|------------------|---------------|--------------|--------------|-----------------|----------------|---|---------------------|----------------|
| Employee | Monthly Salary £ | Bonus £ | SSP £ | Add Pay £ | Total Gross £ | E'ee Pension £ | Pre-tax deduction £ | Taxable Gross Pay £ | E'er Pension £ |
| Marianne Soper | 2,415.00 | 120.75 | | | 2,535.75 | 120.75 | 8.00 | 2,407.00 | 144.90 |
| Justin Masters | 2,143.45 | 107.32 | 56.55 | | 2,307.32 | 110.00 | 8.00 | 2,189.32 | 132.00 |
| Amil Abbas | 2,102.00 | 105.10 | | 58.75 | 2,265.85 | 105.10 | 8.00 | 2,152.75 | 126.12 |



EXERCISE 70

Employee pay and deductions record

Employer name: SQUEAKY CLEAN LTD

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/S472 |
| Accounts Office Reference: | 127PA47212345 |
| Tax year: | 2019-20 |

Employee name: Mrs Marianne Jane SOPER

| | |
|-----------------------------------|--|
| Address: | 43 Mirchester Lane MIDHAMPTON MD12 5LP |
| Gender: | Female |
| Date of birth: | 14/04/1975 |
| National Insurance Number: | JN155162B |
| Payroll ID: | SC001 |
| Start date: | 01/06/2019 |
| 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 | | 2300.00 | 512.00 | 207.00 | 1581.00 | 407.90 | 189.72 | 218.18 |
| 4 | | 2535.75 | 512.00 | 207.00 | 1816.75 | 468.72 | 218.01 | 250.71 |

| 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 (£) |
| | | | 4800.00 | | | | 543.00 | | | |
| 3 | | 2182.00 | 6982.00 | 3127.29 | 0.00 | 3854.00 | 770.80 | 1091.00 | 227.80 | 0.00 |
| 4 | | 2407.00 | 9389.00 | 4169.72 | 0.00 | 5219.00 | 1043.80 | 1203.50 | 273.00 | 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 (£) | | | |
| 3 | | 0.00 | 0.00 | 110.00 | 0.00 | 0.00 | | | |
| 4 | | 0.00 | 0.00 | 120.75 | 0.00 | 0.00 | | | |

Employee pay and deductions record

Employer name: SQUEAKY CLEAN LTD

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/S472 |
| Accounts Office Reference: | 127PA47212345 |
| Tax year: | 2019-20 |

Employee name: Mr Justin Robert MASTERS

| | |
|-----------------------------------|--|
| Address: | The Pines 30 Bishops Avenue MIDHAMPTON MD12 2HR |
| Gender: | Male |
| Date of birth: | 14/07/1990 |
| National Insurance Number: | YX132134C |
| Payroll ID: | SC002 |
| Start date: | 01/06/2019 |
| Leaving date: | |
| Tax code: | 1080L 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 | | 2200.00 | 512.00 | 207.00 | 1481.00 | 382.10 | 177.72 | 204.38 |
| 4 | | 2307.32 | 512.00 | 207.00 | 1588.32 | 409.79 | 190.60 | 219.19 |

| 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 (£) |
| | | | 1950.00 | | | | 209.80 | | | |
| 3 | | 2087.00 | 4037.00 | 2702.28 | 0.00 | 1334.00 | 266.80 | 1043.50 | 57.00 | 0.00 |
| 4 | | 2189.32 | 6226.32 | 3603.04 | 0.00 | 2623.00 | 524.60 | 1094.66 | 257.80 | 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 (£) | | | |
| 3 | | 0.00 | 0.00 | 105.00 | 0.00 | 0.00 | | | |
| 4 | | 0.00 | 0.00 | 110.00 | 0.00 | 0.00 | | | |

| Month | Week | Statutory Sick Pay (SSP) (£) | Statutory Maternity Pay (SMP) (£) | Statutory Paternity Pay (SPP) (£) | Shared Parental Pay (ShPP) (£) | Statutory Adoption Pay (SAP) (£) |
|-------|------|------------------------------|-----------------------------------|-----------------------------------|--------------------------------|----------------------------------|
| 3 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | | 56.55 | 0.00 | 0.00 | 0.00 | 0.00 |

| Month | Week | Student loan deduction (£) | Student loan plan type |
|-------|------|----------------------------|------------------------|
| 3 | | 55.00 | 01 |
| 4 | | 65.00 | 01 |

Employee pay and deductions record

Employer name: SQUEAKY CLEAN LTD

Employee name: Mr Amil ABBAS

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/S472 |
| Accounts Office Reference: | 127PA47212345 |
| Tax year: | 2019-20 |

| | |
|-----------------------------------|---|
| Address: | 14 Gloucester Close MIDHAMPTON MD12 2RD |
| Gender: | Male |
| Date of birth: | 23/07/1957 |
| National Insurance Number: | YX282864C |
| Payroll ID: | SC005 |
| Start date: | 03/06/2019 |
| Leaving date: | |
| Tax code: | 1250L W1 Period applied: 10 1135L Period applied: 11 |

| 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 (£) |
|-------|------|--|---|--|--|--|---|---|
| | 10 | 403.50 | 118.00 | 48.00 | 237.50 | 61.27 | 28.50 | 32.77 |
| | 11 | 403.50 | 118.00 | 48.00 | 237.50 | 61.27 | 28.50 | 32.77 |
| | 12 | 427.00 | 118.00 | 48.00 | 261.00 | 67.34 | 31.32 | 36.02 |
| | 13 | 427.00 | 118.00 | 48.00 | 261.00 | 67.34 | 31.32 | 36.02 |
| 4 | | 2265.85 | 512.00 | 207.00 | 1546.85 | 399.08 | 185.62 | 213.46 |

| 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 (£) |
|-------|------|---------------------------------|-----------------------|------------------------------|---|-------------------------------|---|----------------------|--|--|
| | | | 3425.50 | | | | 248.00 | | | |
| | 10 | 401.50 | 0.00 | 240.57 | 0.00 | 160.00 | 0.00 | 200.75 | 32.00 | 0.00 |
| | 11 | 382.50 | 4209.50 | 2403.06 | 0.00 | 1806.00 | 361.20 | 191.25 | 81.20 | 0.00 |
| | 12 | 406.00 | 4615.50 | 2621.52 | 0.00 | 1993.00 | 398.60 | 203.00 | 37.40 | 0.00 |
| | 13 | 406.00 | 5021.50 | 2839.98 | 0.00 | 2181.00 | 436.20 | 203.00 | 37.60 | 0.00 |
| 4 | | 2152.75 | 7174.25 | 3786.36 | 0.00 | 3387.00 | 677.40 | 1076.37 | 241.20 | 0.00 |

| 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 (£) |
|-------|------|--|--|--|--|---|
| | 10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 11 | 0.00 | 0.00 | 19.00 | 0.00 | 0.00 |
| | 12 | 0.00 | 0.00 | 19.00 | 0.00 | 0.00 |
| | 13 | 0.00 | 0.00 | 19.00 | 0.00 | 0.00 |
| 4 | | 0.00 | 0.00 | 105.10 | 0.00 | 0.00 |

| PAYROLL SUMMARY SHEET: SQUEAKY CLEAN LTD | | | | | | | PAY PERIOD DATE: Month 4 – July 2019 Payment date: 30.07.2019 | | | |
|---|-------------------|----------------|---------------|---------------|------------------|----------------|---|-----------------|---------------|----------------|
| Employee Name | Total Gross Pay £ | E'ee Pension £ | Income Tax £ | E'ee NIC £ | Payroll Giving £ | Student Loan £ | Christmas Savings £ | Net Pay £ | E'er NIC £ | E'er Pension £ |
| Marianne Soper | 2,535.75 | 120.75 | 273.00 | 218.01 | 8.00 | | 20.00 | 1,895.99 | 250.71 | 144.90 |
| Justin Masters | 2,307.32 | 110.00 | 257.80 | 190.60 | 8.00 | 65.00 | | 1,675.92 | 219.19 | 132.00 |
| Amil Abbas | 2,265.85 | 105.10 | 241.20 | 185.62 | 8.00 | | 20.00 | 1,705.93 | 213.46 | 126.12 |
| TOTALS | 7,108.92 | 335.85 | 772.00 | 594.23 | 24.00 | 65.00 | 40.00 | 5,277.84 | 683.36 | 403.02 |



EXERCISE 71



Basic PAYE Tools

Employer: CLEAN SCENE
Tax year: 2019-20

Menu

- Manage employees
- Calculate amount due to HMRC
- Employer Payment Summary and recoverable amounts
- Periods with no payments to employees
- Final submission for tax year
- P60 forms
- View outstanding submissions (1)
- View on hold submissions (0)
- View successful submissions
- View failed submissions
- View expired submissions
- PAYE scheme ceased
- Record of funding
- Apprenticeship levy calculator

Navigation

- Employers
 - CLEAN SCENE (2019-20)

Employer details

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

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

Please note: If there is a warning above for this employer please follow the instructions shown. The issue must be resolved before you take any further action within the tool.

-Employer details-

Employer name: CLEAN SCENE
Employer PAYE Reference: 127/C48970
Accounts Office Reference: 127PA48970122

[Change employer details ▶](#)

-Employer details for 2019-20-

-Employer address-

Address line 1: Unit 7
Address line 2: Stephenson Road
Address line 3: Brunel Business Park
Address line 4: MIDHAMPTON
Postcode: MD12 4PT

Exempt from employer Class 1 National Insurance contributions: No
Eligible for employment allowance for 2019-20: Yes

[Change 2019-20 employer details ▶](#)

Employer: CLEAN SCENE

Tax year: 2019-20

Employee: Mrs Sheila Margaret BAKER

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
 - CLEAN SCENE (2019-20)
 - Mrs Sheila Margaret BAKER (SC010CS)

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 Sheila Margaret BAKER |
| Address: | 51 Wool Close MIDHAMPTON MD12 2HD |
| Gender: | Female |
| Date of birth: | 22/11/1960 |
| National Insurance Number: | JN132247C |
| Passport number: | |

Employment details 2019-20

| | |
|-----------------------------|-------------------------|
| Payroll ID: | SC010CS |
| 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: | 1085L |
| 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: | 12/05/2012 |
| Type of starter: | Existing employee |
| Does this employee get paid under an occupational pension scheme: | No |
| Have you already paid this employee since 6 April 2019: | No |

Director details 2019-20

| | |
|------------------------------|----|
| Is this employee a director: | No |
|------------------------------|----|

| | |
|---|----------|
| Total pay to date in previous employment: | £3578.88 |
|---|----------|

| | |
|---|---------|
| Total tax to date in previous employment: | £172.60 |
|---|---------|

Employer: CLEAN SCENE

Tax year: 2019-20

Employee: Mr Gareth John HOOPER

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
 - CLEAN SCENE (2019-20)
 - Employees(2019-20)
 - **Mr Gareth John HOOPER (SC011CS)**

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 Gareth John HOOPER
 Address: 19 Milton Lane
 MIDHAMPTON
 MD12 4JP
 Gender: Male
 Date of birth: 10/04/1970
 National Insurance Number: JN233241A
 Passport number:

▶ Employment details 2019-20

Payroll ID: SC011CS
 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: 08/07/2019
 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: 05/07/2019
 Previous pay frequency: Weekly
 Last pay period number: 13

Total pay to date in previous employment: £5500.52
 Total tax to date in previous employment: £474.60

Employer: CLEAN SCENE

Tax year: 2019-20

Employee: Miss Celine Paulette DILLON

- 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
 - CLEAN SCENE (2019-20)
 - Employees(2019-20)
 - Miss Celine Paulette DILLON (SC012CS)

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: Miss Celine Paulette DILLON

Address: 14 Winterdyne Close
MIDHAMPTON
MD12 4DE

Gender: Female

Date of birth: 24/08/1990

National Insurance Number: JN525264A

Passport number:

Employment details 2019-20

Payroll ID: SC012CS

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: Yes

Student Loan plan type: 01

Student Loan plan type start date: 06/04/2012

Postgraduate loan deduction: No

Starter details 2019-20

Start date: 08/07/2019

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: 05/07/2019

Previous pay frequency: Weekly

Last pay period number: 13

Total pay to date in previous employment: £5880.00

Total tax to date in previous employment: £550.40



EXERCISE 72

| GROSS PAY SUMMARY SHEET: CLEAN SCENE | | | | | | PAY PERIOD DATE: Week 15 – 19.07.2019 | | |
|--|----------------|---------------|------------|----------------------|-------------------|---|------------------------|-------------------|
| Employee | Basic Pay £ | Overtime £ | Bonus £ | Total Gross Pay £ | E'ee Pension £ | Pre-tax deduction £ | Taxable Gross Pay £ | E'er Pension £ |
| Sheila Baker | 190.00 | 24.00 | 42.80 | 256.80 | 9.50 | 2.00 | 245.30 | 11.40 |
| Gareth Hooper | 390.00 | 52.00 | 88.40 | 530.40 | 19.50 | 2.00 | 508.90 | 23.40 |
| Celine Dillon | 420.00 | 0.00 | 84.00 | 504.00 | 21.00 | 0.00 | 483.00 | 25.20 |

Employee pay and deductions record

Employer name: CLEAN SCENE

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/C48970 |
| Accounts Office Reference: | 127PA48970122 |
| Tax year: | 2019-20 |

Employee name: Mrs Sheila Margaret BAKER

| | |
|-----------------------------------|---|
| Address: | S1 Wool Close MIDHAMPTON MD12 2HD |
| Gender: | Female |
| Date of birth: | 22/11/1960 |
| National Insurance Number: | JN132247C |
| Payroll ID: | SC010CS |
| Start date: | 12/05/2012 |
| Leaving date: | |
| Tax code: | 1085L Period applied: 15 |

| 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 (£) |
| | 15 | 256.80 | 118.00 | 48.00 | 90.80 | 23.43 | 10.90 | 12.53 |

| 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 (£) |
| | 15 | 245.30 | 245.30 | 3132.60 | 0.00 | 0.00 | 0.00 | 122.65 | 0.00 | 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 (£) | | |
| | 15 | 0.00 | 0.00 | 9.50 | 0.00 | 0.00 | | |

Employee pay and deductions record

Employer name: CLEAN SCENE

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/C48970 |
| Accounts Office Reference: | 127PA48970122 |
| Tax year: | 2019-20 |

Employee name: Mr Gareth John HOOPER

| | |
|-----------------------------------|--|
| Address: | 19 Milton Lane MIDHAMPTON MD12 4JP |
| Gender: | Male |
| Date of birth: | 10/04/1970 |
| National Insurance Number: | JN233241A |
| Payroll ID: | SC011CS |
| Start date: | 08/07/2019 |
| Leaving date: | |
| Tax code: | 1250L Period applied: 15 |

| 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 (£) |
| | 15 | 530.40 | 118.00 | 48.00 | 364.40 | 94.02 | 43.73 | 50.29 |

| 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 (£) |
| | 15 | 508.90 | 6009.42 | 3608.55 | 0.00 | 2400.00 | 480.00 | 254.45 | 5.40 | 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 (£) | | | |
| | 15 | 0.00 | 0.00 | 19.50 | 0.00 | 0.00 | | | |

Employee pay and deductions record

Employer name: CLEAN SCENE

| | |
|-----------------------------------|---------------|
| PAYE Reference: | 127/C48970 |
| Accounts Office Reference: | 127PA48970122 |
| Tax year: | 2019-20 |

Employee name: Miss Celine Paulette DILLON

| | |
|-----------------------------------|---|
| Address: | 14 Winterdyne Close MIDHAMPTON MD12 4DE |
| Gender: | Female |
| Date of birth: | 24/08/1990 |
| National Insurance Number: | JN525264A |
| Payroll ID: | SC012CS |
| Start date: | 08/07/2019 |
| Leaving date: | |
| Tax code: | 1250L Period applied: 15 |

| 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 (£) |
| | 15 | 504.00 | 118.00 | 48.00 | 338.00 | 87.20 | 40.56 | 46.64 |

| 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 (£) |
| | 15 | 483.00 | 6363.00 | 3608.55 | 0.00 | 2754.00 | 550.80 | 241.50 | 0.40 | 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 (£) | | | |
| | 15 | 0.00 | 0.00 | 21.00 | 0.00 | 0.00 | | | |

| National Insurance | | PAYE Income Tax | Statutory Payments | Student Loan Deductions | Postgraduate Loan Deductions | Other Payments and Deductions | | | | |
|--------------------|------|----------------------------|------------------------|-------------------------|------------------------------|-------------------------------|--|--|--|--|
| Month | Week | Student loan deduction (£) | Student loan plan type | | | | | | | |
| | 15 | 12.00 | 01 | | | | | | | |

| PAYROLL SUMMARY SHEET: CLEAN SCENE | | | | | | | PAY PERIOD DATE: Week 15 – 19 th July 2019 | | | |
|--|----------------------|-------------------|-----------------|---------------|---------------------|-------------------|--|-----------------|---------------|-------------------|
| Employee Name | Total Gross Pay £ | E'ee Pension £ | Income Tax £ | E'ee NIC £ | Payroll Giving £ | Student Loan £ | Christmas Savings £ | Net Pay £ | E'er NIC £ | E'er Pension £ |
| Sheila Baker | 256.80 | 9.50 | 0.00 | 10.90 | 2.00 | 0.00 | 0.00 | 234.40 | 12.53 | 11.40 |
| Gareth Hooper | 530.40 | 19.50 | 5.40 | 43.73 | 2.00 | 0.00 | 5.00 | 454.77 | 50.29 | 23.40 |
| Celine Dillon | 504.00 | 21.00 | 0.40 | 40.56 | 0.00 | 12.00 | 5.00 | 425.04 | 46.64 | 25.20 |
| TOTALS | 1,291.20 | 50.00 | 5.80 | 95.19 | 4.00 | 12.00 | 10.00 | 1,114.21 | 109.46 | 60.00 |

Clean Scene - Cost of Wages for Week 15:

Gross Pay £1,291.20 + E'ers NIC £109.46 + E'ers Pension £60.00 = £1,460.66



EXERCISE 73

| CALCULATION OF GROSS PAY FOR GARETH HOOPER AS AT 26 th JULY 2019 | |
|--|-----------------|
| Payment | £ |
| Week in arrears payment | 442.00 |
| Pay in lieu of Notice | 390.00 |
| Holiday Pay | 312.00 |
| Statutory Redundancy Pay | 2,340.00 |
| Ex-gratia payment | 400.00 |
| TOTAL PAYMENT | 3,884.00 |
| E'ee Pension Contribution | 39.00 |
| Other pre-tax deduction | 4.00 |
| AMOUNT OF PAY TAXABLE | 1,501.00 |

Note: Gareth is entitled to 6 weeks Statutory Redundancy Pay - at £390.00 per week – being the lower of his basic weekly pay or Statutory Redundancy Pay. Overtime pay has not been included as he is not contractually entitled to any overtime.

Employee pay and deductions record

Employer name: CLEAN SCENE

Employee name: Mr Gareth John HOOPER

PAVE Reference: 127/C48970
 Accounts Office Reference: 127PA48970122
 Tax year: 2019-20

Address: 19 Milton Lane
 MIDHAMPTON
 MD12 4JP
 Gender: Male
 Date of birth: 10/04/1970
 National Insurance Number: JN233241A
 Payroll ID: SC011CS
 Start date: 08/07/2019
 Leaving date:
 Tax code: 1250L Period applied: 15

| 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 (£) |
|-------|------|--|---|--|--|--|---|---|
| | 15 | 530.40 | 118.00 | 48.00 | 364.40 | 94.02 | 43.73 | 50.29 |
| | 16 | 1544.00 | 118.00 | 48.00 | 796.00 | 297.33 | 107.16 | 190.17 |

| 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 (£) |
|-------|------|---------------------------------|-----------------------|------------------------------|---|-------------------------------|---|----------------------|--|--|
| | | | 5500.52 | | | | 474.60 | | | |
| | 15 | 508.90 | 6009.42 | 3608.55 | 0.00 | 2400.00 | 480.00 | 254.45 | 5.40 | 0.00 |
| | 16 | 1501.00 | 7510.42 | 3849.12 | 0.00 | 3661.00 | 732.20 | 750.50 | 252.20 | 0.00 |

| Month | Week | Payrolled benefits in kind subject to PAVE 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 (£) |
|-------|------|--|--|--|--|---|
| | 15 | 0.00 | 0.00 | 19.50 | 0.00 | 0.00 |
| | 16 | 0.00 | 0.00 | 39.00 | 0.00 | 0.00 |

| | | | | |
|--|--|--|---|---|
| SQUEAKY CLEAN LTD | | | PAYMENT DATE: 26.07.2019 | |
| Payroll ID: SC011CS | | Employee: GARETH HOOPER | | National Insurance Number: JN 233241 A |
| Payments: | | £ | Deductions: | |
| Week in arrears payment - basic | | 390.00 | Income Tax | |
| Week in arrears payment – overtime | | 52.00 | 252.20 | |
| Pay in lieu of Notice | | 390.00 | National Insurance | |
| Statutory Redundancy Pay | | 2,340.00 | 107.16 | |
| Ex-gratia payment | | 400.00 | Payroll Giving | |
| Holiday pay | | 312.00 | 4.00 | |
| | | | Pension Contributions | |
| | | | 39.00 | |
| | | | Savings Scheme | |
| | | | (5.00) | |
| E'ERS NIC: £190.17 | | GROSS PAY £ | 3,884.00 | NET PAY £ 3,486.64 |
| Employee address: 19 Milton Lane, MIDHAMPTON MD12 4JP | | | Income Tax YTD: £732.20 | Taxable Gross Pay YTD: £7,510.42 |
| Tax code: 1250L | | Tax Period: Week 16 | | Method of payment: BACS |