Frequently Asked Questions
from Employers, Agents or Payroll providers

	Your question	Where to find guidance
1	Have you received my RTI submission or PAYE payment?	Employers can view their current Payment and Liability position if they're registered for online services. The following link gives advice on how to register for the service, tells you what, when and how you can check your online account. Using PAYE online
2	How do I close a PAYE scheme? Do I need to inform anyone else?	If business ceased on or after 6 April 2013 and you report your PAYE in real time, we will update our records from the details you provide on your final real time submission. If you ceased your business **on or before 5 April 2013** before reporting in real time, you will need to contact the Employers Helpline For more information on how to close your payroll, complete expenses and benefits and what to provide employees, see the following link:- Business closes or changes **Please remember,** if you are VAT-registered, you will need to deregister. The links below explain what you need to do: Changing your VAT registration details or deregistering from VAT
3	How do I correct a mistake on my Full Payment Submission or Employer Payment Summary?	The link below provides advice on how to correct mistakes such as what to do if you reported employee's personal details incorrectly, if you've made a mistake on payment dates, under or overpayments to employees. Correcting payroll errors - current year
4	Why have I received a Generic Notification Message regarding my real time submissions?	You may get a generic notification notice if you don't send your payroll submissions on time, or you're late making payments to HMRC. The notices contain messages to advise you to send the returns or payments to avoid getting a penalty. Following feedback from stakeholders and employer and given the new extended timetable for the introduction of penalties, HMRC has suspended the issue of late payment and non-filing GNS until April 2014. This will allow us to make some improvements to the messages, while still ensuring employers to get the benefit of the GNS warnings before penalties are introduced. For more information, go to:- Generic Notification Messages
5	Why do my PAYE charges differ from those HMRC hold?	We received feedback from some PAYE Schemes that they've experienced difficulties in reconciling the differences between the tax we say is due and what they think is due. We've taken these concerns seriously and have been engaging with

		employers and stakeholders through our Customer User Group to help us understand the issues, what more we can do to help and consider what changes we might make in the future that will make the charging process clearer. We have also set up a dedicated team to identify the cause of these discrepancies. More information can be found here:- Real Time Information - reconciling PAYE charges The team have also produced the following report detailing their findings so far and some common reasons for mistakes. Reconciling 2013-14 PAYE Charges (PDF 54K)
6	I'm taking on a new employee. What do I need to do?	When you take on a new employee, you must get specific information from them and report it to HM Revenue & Customs (HMRC) the first time you pay your new employee. For more information, go to:- Notifying and getting new employee information right We recommend you request new employees to complete the following Starter Checklist and return it to you before their first pay date. This will help ensure that they pay the correct amount of tax and National Insurance, and the details you hold for them are correct. This will certainly save both you and us time correcting errors. Find optional form Starter Checklist
7	How do I use HMRC's Basic PAYE Tools? What do I do if I receive an error message?	Basic PAYE Tools RTI is software that you download onto your computer. It can help you run your payroll throughout the year. It is designed for some small employers with simple payrolls who have nine or fewer employees, and you can use it to work out payroll deductions and then report payroll information online in real time. Please see the series of guides Using HMRC's Basic PAYE Tools We also update the following link with any know service issues or error messages:- Service issues - Basic PAYE Tools
8	What benefits and expenses are taxable? How do I report them to you?	Find out if you need to pay Tax or National Insurance contributions on specific items that you provide to your employees, or if you must report them to HMRC on form P9D or P11D. For more information, go to:- Expenses and benefits
9	How do I report students on my payroll?	If you employ students you must treat them, for payroll purposes, in exactly the same way as any other employee. However, there may be a change to the student employee's tax position at the beginning of the tax year you start sending PAYE information in real time. For more information, go to:- Student employees
10	How do I report an employee has reached pension age on my payroll?	When employees reach the State Pension age, they don't have to pay employee's National Insurance contributions (NICs) on their earnings. For more information, go to:- Employee reaches State Pension age