

HOLIDAY ENTITLEMENT

All employees have a right to paid time off and since April 2009 the statutory minimum is 28 days (based on a 5 day working week).

Bank holidays can be included in this entitlement.



Employers do not have to carry forward any untaken holiday into the new holiday year.



If an employee leaves and has holiday entitlement due they must be paid for it in their final pay.

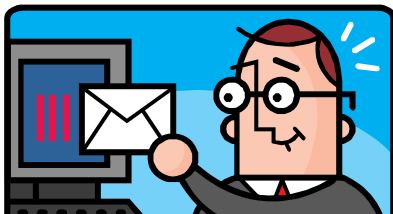
If an employee has taken more holiday than accrued at the time of leaving it can be recovered from final pay only if you have their agreement – either written into the contract or written permission at a later time.

ON-LINE RETURNS

From the 2009/10 tax year Employer's Annual Returns will have to be submitted on-line – paper returns will no longer be acceptable.

Employers will need to register with the Government Gateway if they are not using commercial payroll software.

From April 2011 all in-year forms (P45s and P46s) will have to be submitted on-line.



Payments of tax/NIC have to be made by 19th monthly unless they are made electronically in which case an extra 3 days are allowed.

From April 2009 the bank accounts for payments to HMRC have changed –

AO Shipley
Sort code 08-32-10
Account 12001020

AO Cumbernauld
Sort code 08-32-10
Account 12001039