



HM Revenue
& Customs

Employer Bulletin

Your route to the latest in payroll news

February 2018 Issue 70

Welcome

Hello and welcome to February's edition of the Employer Bulletin.

This edition, the last in the 2017-18 Tax Year gives some vital information/reminders around end of year reporting.

We've also included some further information about the changes to Tax-Free Childcare and what those changes mean for parents.

There is an important reminder about Basic PAYE Tools new version release on page 3.

There are some changes around Off-Payroll Rules and these are summarised page 4.

We will continue to use the Employer Bulletin to tell you about new products and changes which may affect you and to give you access to further information if you need it. With that in mind I'd also like to encourage you to sign up to receive an email alert from us each time a new edition of the Employer Bulletin is published.

The email alert system is no longer tied to a PAYE reference number meaning that it's no longer just employers who can sign up and there are no restrictions on the number of individuals per company who can receive the alert.

So make sure you don't miss any future updates by signing up to receive one of our [new email alerts](#). You can also follow us on twitter [@HMRCBusiness](#)

You can also get employer help [free videos, webinars \(online presentations\) and online learning](#) from HMRC.

And finally our aim is to be able to deliver clear, consistent and timely information which is appropriate for employers and helps you to meet your payroll obligations to HMRC. So, if you have any comments or suggestions about any of the content of the Employer Bulletin or would like to see a specific topic covered, please drop me a line at Tori.havers@hmrc.gsi.gov.uk. Your feedback is always most welcome.

Tori Havers
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End of year reporting

It's time to prepare for making your last Full Payment Submission (FPS) or Employer Payment Summary (EPS) of the year.

Your last FPS or EPS of the year (up to and including 5 April 2018) needs to include an indicator that you're making the final submission. This tells us you've sent us everything you expected to send, and we can finalise our records for you and your employees.

Some commercial payroll software won't let you put the indicator on an FPS. If that's the case, send your last FPS and then send an EPS with the indicator ticked. You can also send an EPS with the indicator ticked if you forgot to put the indicator on your last FPS submission for the tax year.

You also need to give your employees a P60 if they were in your employment on 5 April 2018. You've got until 31 May 2018 to do this.

Avoiding a penalty

You need to send your last FPS no later than the last payday for your employee. This is the day your employee was entitled to receive their pay or the day you actually paid them if this was earlier.

For example, if you normally pay your employees on the 1st of the month, but you pay them on 30 March because 1 April is a non-banking day, then you must file your FPS no later than 30 March.

If you're not going to pay anyone again this tax year, remember to send an EPS with the indicator ticked to show you didn't pay anyone in the final pay period and it's the final submission. You have until 19 April to do this but you'll get a message from the Generic Notification Service if you file it after 11 April.

There is guidance on how to submit this information successfully on [GOV.UK](https://www.gov.uk).

If you make a mistake

If you notice that you've made a mistake on an FPS, you can correct this by sending another FPS up to 19 April. Use the late reporting reason code H if you need to make a correction to a previous submission where the payment date on the FPS is earlier than the date you submit the latest FPS.

If you notice the mistake after 19 April you still need to correct it, but you will have to use an Earlier Year Update. More information on this is available [here](https://www.gov.uk) on GOV.UK.

Reporting expenses and benefits

Don't forget that you'll also need to tell us about any expenses and benefits your employees received during 2017-18.

If you **registered online on or before 5 April 2017**, and you are using the **Payrolling Benefits in Kind** process you'll need to send;

- A P11D for any benefits you've not payrolled
- A P11D(b) to tell us about the Employer NICs due on all benefits (including the payrolled ones).

You'll also need to give your employee a letter telling them which benefits were payrolled, and telling them the amount of the benefit.

If you **didn't register online on or before 5 April 2017 to payroll benefits in kind**, then you'll need to send:

- A P11D for all benefits
- A P11D(b).

You should register online on or before 5 April to payroll benefits for 2018-19. If you continue to payroll informally, without registering online, then you need to put a note on each P11d to show which benefits have been payrolled. You can find more information on payrolling benefits [here](https://www.gov.uk).

If you've had a reminder to send a P11D/P11D(b) but you didn't pay any benefits, you can either:

- submit a P11D(b) to show that you owe £0.00. We will still send you a return next year in case you need one
- complete the '2017-18 Employer – No return of Class 1A' form. We'll assume you won't need any returns for future years and we'll stop sending reminders. The forms and link will be available from April 2018, further details will be published in April's Bulletin.

Avoiding a penalty

You must make your expenses and benefits reports no later than 6 July 2018 or you may get a penalty. You'll keep getting a penalty notice each quarter until you do file.

Further guidance

You can find full information on the end of year tasks [here](https://www.gov.uk).

Basic PAYE Tools – New Release

An update to the Basic PAYE Tools (BPT) was released in December 2017. It is important that you have updated to, and are using, version 17.4.17200.477. The old version will cease to submit information to us in February 2018.

To update or check for updates you should select “Check now” in the update section of settings in the top right hand corner of the tool. It is also recommended that you should set the automatic update to “yes”.

CD ROMs will not be produced for BPT 2018-19

As requests for the CD ROM version of BPT have significantly decreased we will not be producing CD ROMs for BPT for 2018-19. You are reminded that employers can download the BPT directly from the internet following its release at the end of March. There is a [comprehensive guide](#) on the internet on how to install and set up BPT.

P9 Notice of Coding

P9 Notice of Coding email notifications will be sent from 12 February to 23 March advising that the coding for the tax year starting 6 April 2018 can be viewed online. When logging into your online account to view the P9 Notice of Coding, please ensure the correct tax year is selected from the dropdown, 2018-2019.

If the P9 Notice of Codings are not showing please log out and log back into your account the following day, they should then be there available for viewing.

We will be sending out paper P9 Notices of Coding from the end of February and expect to end on, or around, 23 March 2018.

If you do not receive your paper P9 Notices of Coding in time for the first pay period after 6 April 2018, you can request a duplicate from the Employer Helpline on 0300 200 3200.

However, a request for a duplicate can only be made in respect of a full employer scheme and is not available for individual tax codes.

Your request will be dealt with as soon as possible, but please allow 14 working days before contacting the Employer Helpline again. If your request involves a change of media type, (for example from paper to internet), please allow an extra five working days to give us time for our systems to update.

PAYE – further improvements to Dynamic Coding

Since July HMRC has been using real time information received from employers to automatically adjust employees’ tax codes.

This is helping more customers to pay the correct amount of tax each year. In response to stakeholder feedback, we have made further changes so that if a customer’s circumstances change between 6 January 2018 and 5 April 2018 – and the amount of tax due in the year is affected – HMRC will adjust their tax code, but only start collecting the tax from 6 April 2018.

We aim to improve the system further by introducing new PAYE triggers in coming months. We will provide more information in the next edition of the Employer Bulletin.

Employer overpayments

If you have a credit or overpayment of PAYE, you can balance your account by simply reducing your next payments of PAYE, off-setting the credit against future PAYE liabilities during the year. You can do this rather than requesting a repayment from HMRC.

What you need to check first:

- that you have sent all the Full Payment Submissions (FPS) and Employer Payment Summaries (EPS), showing all employee payments
- that the ‘year to date’ figures are correct
- your [PAYE online account](#).

When checking your PAYE online account, please note that it can take several days for payment information to be displayed. If your FPS is received on or before the 5th of the tax month it relates to, you will be able to see your charge from the 12th of the month. If you send a correction between 6th and 19th following the end of the tax month your charge will be updated on the 12th or within 2 days of receipt, whichever is the later. Details of payments you have made should be updated within 6 working days of receipt.

Providing returns and payments have been made on time, and the correct payment reference has been used, your account should show the right charges and payments and the correct overall position by the start of the following month.

What to do if the employee payment information is wrong

You must correct it. To do this:

- for the current tax year, show the correct information on your next FPS and EPS – to find out how, see our guidance on [Correcting payroll errors](#)
- for an earlier year, send us an Earlier Year Update (EYU). If your payroll software doesn't have the facility to send an EYU, please see our guidance on [Using Basic PAYE Tools with other software: Earlier Year Update](#).

We will update our records with this new information.

If your account is still in credit, please deduct the credit amount from your future PAYE payment, or payments, until the credit has been used in full.

Construction Industry Scheme (CIS) Credits

If you're a limited company subcontractor and have an overpayment of CIS credits from an earlier tax year, you won't be able to automatically off-set this credit against PAYE liabilities in the current year, but will need to claim a repayment or allocation of the credit against your other liabilities.

The easiest way to do this is to claim online, using the [CIS Repayment iForm](#).

Please note, any claims for repayment to be issued to an agent or nominee still need to be submitted in writing with a form R38. Please also allow 40 working days for a reply to your claim.

Find out more information about CIS credit claims for limited company subcontractors, on [GOV.UK](#).

Off-payroll Rules (Public Sector): Fee payer responsibilities

The intermediaries' legislation (commonly known as 'IR35') ensures that individuals who work through their own company pay employment taxes in a similar way to employees, where they would be employed were it not for the personal service company (PSC) or other intermediary that they work through.

New rules, introduced in April 2017 for Public Sector engagements, moves responsibility for deciding if the off-payroll rules for engagements apply from an individual worker's intermediary to the public authority. The measure makes the public authority responsible for deciding if employment taxes and NICs should be deducted from the gross payment due to the PSC.

Normally, the public authority will be the fee payer. However, where there is a further intermediary, or intermediaries, within the payment chain (positioned between the end client (the public authority) and the PSC), they will then become the 'fee payer' ('fee payer' making the actual payment to the PSC).

Where there is this further intermediary who becomes the fee payer, there is no scope for this further intermediary to disregard the decision provided by the public authority end engager. The fee payer should deduct employment taxes and NICs in accordance with the public authority view.

For example, if a PSC provides a service to a public authority through a further intermediary (such as an umbrella company), and the public authority has provided a view that the IR35 legislation applies to that engagement, the umbrella company must apply deductions to the gross payment. The umbrella company (or similar intermediary) should not provide any alternative view that will remove the requirement for tax and NIC deduction to be applied. The fee payer must be registered with HMRC as an employer and report payments and deductions via a 'full Payment Submission', further guidance can be found [here](#).

Simplifying PAYE Settlement Agreements

The current process for administering and agreeing PAYE Settlement Agreements (PSA) is burdensome for employers. Government had proposed to digitise the process and remove the requirement for an annual agreement, in advance, from 6 April 2018.

HMRC has since explored alternative options to reduce administrative burdens for employers.

A consultation is underway, which seeks views on changes to legislation that will allow HMRC to reform the process, to make it simpler for employers. Details of the consultation can be found on [GOV.UK](https://gov.uk). The consultation will close on 21 February 2018.

HMRC will delay the issue of P626's for the tax year 2018 to 2019 until April 2018 to allow for the outcome of the consultation to be considered.

Proposed changes from April 2018

Under these proposals, administrative burden on employers operating PSAs will benefit from:

- removal of the requirement for employers to renew their PSAs annually, and instead creating an enduring agreement. Agreements will remain in place for subsequent tax years unless varied or cancelled by the employer or HMRC
- future-proofing the regulations to allow for a digitised process if, and when, this can be introduced.

Employers will still be required to provide an annual calculation.

These changes are to take effect from 6 April 2018 for the tax year 2018 to 2019.

New rules for termination payments made on, or after 6 April 2018

Payments in lieu of notice

With effect from 6 April 2018, some payments and benefits made in connection with the termination of an employment will be chargeable to income tax and Class 1 National Insurance Contributions (NICs) as general earnings and will not benefit from the £30,000 threshold. This change applies to payments, or benefits received on, or after 6 April 2018 in circumstances where the employment is also ended on, or after 6 April 2018. The legislation being introduced splits payments and benefits, which fall within Section 401(1) ITEPA 2003, into two elements.

The first element, post-employment notice pay (PENP) is taxable as general earnings and will be subject to Class 1 NICs from 6 April 2018, subject to parliamentary approval. The PENP represents the amount of basic pay the employee will not receive because their employment was terminated without full, or proper notice being given.

PENP is calculated by applying a formula set out in the legislation to the total amount of the payment, or benefits paid in connection with the termination of an employment.

The second element is the remaining balance of the termination payment, or benefit, which isn't PENP. This is taxable as specific employment income to the extent that it exceeds £30,000 and is treated in the same way as other payments and benefits taxable under section 403 ITEPA 2003.

PENP calculations should not be applied to statutory and non-statutory redundancy payments. These payments are always taxable as specific employment income and subject to the £30,000 exemption where appropriate.

As an employer you will be required to apply the PENP formula to the total amount of relevant termination payments, or benefits. You should operate PAYE to deduct income tax and Class 1 NICs from the amount of PENP from 6 April 2018. You should then apply the £30,000 exemption, where applicable, to the second element of the relevant termination payment and deduct income tax (but not NICs) accordingly.

Detailed guidance on how and to what payments you should apply the PENP formula to will be published in the Employment Income Manual in due course.

Foreign Service Relief

Subject to parliamentary approval, an individual whose employment is terminated on, or after 6 April 2018 and who receives a payment, or benefit in connection with that termination will not be eligible for tax relief in respect of any period of foreign service undertaken as part of their office, or employment if they are UK resident for the tax year in which their employment is terminated.

These new rules will not apply to seafarers. They will remain eligible for income tax relief in respect of qualifying Foreign Service, irrespective of their residency position for the tax year in which their employment is terminated.

Scottish Income Tax Changes

The Scotland Act 2016 gave the Scottish Government the power to set income tax rates and thresholds for Scottish taxpayers for 2017-2018 onwards.

The draft Scottish Budget announcement in December 2017 introduced a range of changes for 2018 to 2019 including:-

- a new starter rate of income tax of 19% on the first £2,000 of income above the Personal Allowance
- changing the Scottish basic rate threshold so that applies to income from £13,851 to £24,000 only (20%)
- introducing a new intermediate tax band of £24,001 to £43,430 which will be liable to income tax at 21%
- increasing the Scottish higher and top rates to 41% and 46% respectively.

A summary table of these proposals is available on the [Scottish Government](#) website.

These rates will be ratified in February 2018, once passed by the Scottish Parliament.

If you have any employees who live in Scotland for most of the year, they need to make sure HMRC has their correct address details on record so they pay the correct amount of Income Tax. Please ask them to make sure their address details are up to date with HMRC.

Tax-Free Childcare opens to parents of under 12s

Parents whose youngest child is under 12 can now get up to £2,000 a year towards their childcare costs through Tax-Free Childcare.

Tax-Free Childcare is a new government scheme to help parents with the cost of childcare; allowing parents to work, or work more, if they want to.

Parents can apply for Tax-Free Childcare online – reducing their childcare costs by up to £2,000 per child per year, or £4,000 for disabled children.

The scheme was launched last April and has been gradually rolled out to parents, with all eligible parents now able to apply across the UK, from 14 February.

The money can go towards a whole range of regulated childcare, whether nurseries, childminders, after-school clubs or holiday clubs. Parents and employers can find out what help is available on the [Childcare Choices](#) website. This website includes a Childcare Calculator that compares all the government's childcare offers to check what works best for individual families.

Parents in England can also apply for 30 hours free childcare through the same online application, and should make sure they do so in good time for the next term.

Since the launch of Tax-Free Childcare and 30 hours free childcare over 325,000 parents have successfully applied through the joint application service.

Employer-Supported Childcare

Tax-Free Childcare will eventually replace the existing 'childcare voucher' scheme. Parents can still join an Employer-Supported Childcare scheme as long as they receive a childcare voucher before 5 April 2018. Parents who want to continue using childcare vouchers after April 2018 will be able to, whilst their current employer continues to offer the voucher scheme.

Parents can use the online childcare calculator to weigh up which offer is best for them.

For more information about Tax-Free Childcare and how it interacts with Employer-Supported Childcare, please see our [online guidance](#).

Role of employers in Tax-Free Childcare

When a parent in receipt of Employer-Supported Childcare (childcare vouchers) chooses to join Tax-Free Childcare, they will need to provide their employer with a written document (which can be an email) stating that they wish to leave their employer's voucher scheme and use Tax-Free Childcare. A parent will have 90 days from opening their Tax-Free Childcare account to give their notification to their employer. At this point the employer will need to terminate their access to Employer-Supported Childcare.

Employers may also like to share our Childcare Choices communications materials with their staff to help them with their childcare decisions. Our communications materials are available [here](#).

Are you making full use of the Apprenticeship Levy?

What is the apprenticeship levy?

Since 6 April 2017, employers with a pay bill over £3 million each year have been liable to pay [the apprenticeship levy](#) to HMRC through the PAYE process.

Levy-paying employers can then create an account on the apprenticeship service in order to spend levy funds on apprenticeships, manage their apprentices and manage payments to training providers.

If you're a levy-paying employer, make sure you have [registered for an account](#) and are making the most of your levy funds.

Transferring levy funds to another employer

From April 2018, the Department for Education plans to allow levy-paying employers to transfer funds to other employers, through the apprenticeship service. Levy-paying employers will initially be able to transfer up to 10% of the annual value of funds entering their apprenticeship service account.

They will be able to transfer funds to any employer and will have to agree the apprenticeships that are being funded by a transfer with the employer receiving the funds. Employers receiving transferred funds will only be able to use them to pay for training and assessment for apprenticeship standards.

For more information, visit the [apprenticeship funding: how it works](#) page on GOV.UK and look under the heading 'Share funds with another employer'. We will be providing further details about the transfer process in the near future.

Latest improvements to the apprenticeship service

The Education and Skills Funding Agency (ESFA), an agency of the Department for Education, is continually making improvements to the apprenticeship service to help employers make the most of their apprenticeship levy. Why not talk to your HR team about whether your organisation is using the levy to its full potential for training your workforce?

Recent updates on the service include:

- a new task list feature on the account home page so that activities an employer needs to complete will be visible
- employers being able to view an apprentice's unique learner number (ULN), which will help when trying to resolve any queries
- an improved process for amending apprentice records
- employers being able to see end-point assessment organisations for an apprenticeship standard when they're looking on 'Find apprenticeship training', making it easier to contact them about the service they offer and the costs involved
- colour-coded screens so that employer-providers can now easily see which part of the service they're in – purple for employer view and orange for training provider view.

Future developments for the apprenticeship service

To understand more about the apprenticeship service and how it is being continually improved and developed based on feedback from employers and training providers, check out the latest blog posts on our [vision for the service](#) and our [current delivery roadmap of planned improvements](#).

To keep up to date with all the latest information follow [@ESFADigital on Twitter](#) and [sign up to blog post alerts](#).

If you have any queries about the apprenticeship service, please call the National Contact Centre helpline on 08000 150 600 or email helpdesk@manage-apprenticeships.service.gov.uk

Get ready for the increase in the National Minimum and National Living Wage on 1 April

The minimum wage that your staff are entitled to depends on their age and whether they are an apprentice.

National Minimum Wage rates for all ages and apprentices will be going up on 1 April 2018, including the largest increases in a decade for the rates that apply to 18-20 and 21-24 year olds.

As the minimum wage increases more employers than ever will be directly affected, including some of those who currently pay above the minimum.

Check out the [new rates](#) to see if they impact your business.

You also need to be aware that the accommodation offset rate is changing. Did you know that unlike any other kind of company benefit (such as food, a car, childcare vouchers), accommodation provided by an employer can be taken into account and counted when calculating the National Minimum Wage?

For further information on National Minimum Wage and how to comply see our [employers guide](#).

Student Loans

New from April 2018 – Mandatory box for student loan Plan Types

From 6 April 2018 the payroll software that you use to send your Full Payment Submissions to HMRC will be updated to include a new box for your employee's student loan Plan Type. This box will be mandatory for all employees who are in repayment for student loans.

You'll find the plan type information on form SL1, the Starter Checklist, or by asking your employee. If your employee does not know their plan type they can check online at: www.studentloanrepayment.co.uk

New from April 2018 – student loan plan type Generic Notification message

From 6 April 2018 HMRC will send a Generic Notification Service (GNS) message to your PAYE online inbox if you do not include the correct student loan plan type on your Full Payment Submission for a specific employee. This GNS message is a prompt for you to check and make the correct deductions for future pay periods.

If your next payroll submission doesn't show the correct plan type we will send you a second GNS message. If you don't act on the second message, we may contact you by telephone.

If using an incorrect plan type has resulted in an over deduction then you can find more information on how to deal with this [here](#).

This plan type GNS message is in addition to the employer prompt zero deductions GNS messages that are in existence now. More information on zero prompt deduction GNS messages can be found [here](#).

Starter Checklist – student loans

When completing the Starter Checklist question 'Do you have a student loan which is not fully repaid?' check whether your employee is in repayment of an Income Contingent student loan now or if they will come into repayment at a later date. If they are due to come into repayment at a later date then don't start taking student loan deductions until then.

Student loan start notice (SL1)

If you receive a student loan start notice (SL1) from HMRC, remember to check the plan type and start date shown. Student loan deductions should start on the next available pay day following this start date. More information on starting student loan deductions can be found [here](#).

Workplace charging of electric and plug-in hybrids (not company cars or vans)

There was information in the December 2017 edition of the Employer Bulletin on the government's intention to implement an exemption for the benefit of electricity provided by an employer at the workplace to charge electric or plug-in hybrid vehicles. This is to support initiatives on Air Quality improvements by encouraging the take-up of cleaner, less-polluting cars by the general public. The necessary legislation will be included in the Finance Bill later this year and its effect will be made retrospective to 6 April 2018. This means that there is no need for employers to report the value of electricity provided for the workplace charging of employees' vehicles from that date. HMRC will be publishing guidance shortly.

Soft Drinks Industry Levy

From 6 April 2018 you may need to register for the Soft Drinks Industry Levy if you are a producer, importer or packager of soft drinks.

Further information on registering for the levy, and a tool to help you check if you need to register, can be found on the [GOV.UK](https://www.gov.uk) webpage.

Soft drinks liable to the levy will need to be reported to HMRC on a quarterly return. These will be fixed quarterly returns ending June, September, December and March. The amount of levy you pay will depend on the volume per litre and the total sugar content of the drink. More information on Liable and Exempt drinks can be found on the [Soft Drinks Industry Levy](https://www.gov.uk) webpage.

Repayments by Bacs, straight into your bank account

If you are claiming a repayment, make sure you include your bank details in your Employer Payment Summary (EPS) so that we can make a Bacs payment directly into your bank account. You need to provide your bank details even if you have already provided them to set up a Direct Debit.

If your software does not include the account information section on the EPS please visit our [guidance pages](#) for alternative contact details.

Paying HMRC – Switch to Electronic

We're encouraging all customers to pay electronically as this is safer, quicker and more cost effective. You can use any of the following methods:

- Direct Debit
- Online or telephone banking (including Faster Payments, Bacs and CHAPS)
- Debit/Corporate Credit card online.

If you already pay electronically please review the reference information you have provided to your bank to ensure it is up to date.

Find out more about paying us electronically at [Paying HMRC](#).

Reporting Car Data: for employers who are voluntarily payrolling car and car fuel data

From April 2018, employers who have registered to payroll car and car fuel benefits-in-kind (BiKs), will be required to report car data information about these BiKs on their Full Payment Submission (FPS).

HMRC had planned to introduce mandatory reporting from April 2017 however, in response to concerns from employers and their representatives, it was recognised that the new reporting requirements may create practical issues for some. Therefore, the option to report the car data voluntarily from April 2017 was put in place to allow more time to update payroll systems.

The PAYE Regulations have now been amended to specify the mandatory information that is required and how to report it to HMRC. These changes will take effect from 6 April 2018. Full details about the reporting requirements can be found [here](#).

Business Tax Account – PAYE Payment and Credits

We are aware that the PAYE payments and credits information on the Business Tax Account is not currently showing the level of detail some employers need.

This issue is being worked on urgently and we expect that additional detail, showing the breakdown of payments and credits, will be available by April 2018.

Managed service companies

Tax avoidance – Spotlight 32

If

- your business's main purpose is to supply labour, and
- somebody else or another business is involved in managing the arrangements for your business, read this article
- to find out if your business might be a managed service company (MSC), and
- if you think it might be read [Spotlight 32](#) on GOV.UK.

What are managed service companies?

MSCs are defined in tax legislation. There are four conditions that must be satisfied for a company or similar to be a MSC. For details about those conditions see [ESM3510](#).

The arrangements MSCs use must involve an MSC provider. A MSC provider is a person (which includes companies) that carries on a business of promoting or facilitating the use of companies or similar to provide the services of workers.

Who does the MSC legislation apply to?

Companies or similar that fit the definition of a MSC.

How the managed service company legislation works

If your business is a MSC

- certain payments your business makes to its workers which are not earnings, like share dividends and loans, are treated as earnings, and
- you will be asked to pay PAYE income tax, Class 1 National Insurance contributions (NICs), interest and penalties (if appropriate) on those earnings.

If

- there is tax and NICs due on payments treated as earnings, and
- it cannot be recovered from your business unpaid amounts will be transferred to certain persons which includes your directors, the MSC provider and their directors.