

PAYROLL & PENSIONS

Key Contacts

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For Pensions contact the following mailboxes:

teacherspensions@birmingham.gov.uk

localgovernmentpensions@birmingham.gov.uk

Postal Address:

Payroll Service
Schools' Services Section
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Payroll & Pensions

1 Delegation

- 1.1 The resources for Payroll and Pensions' Services were fully delegated to schools from 1st April 1996. If a school chooses not to purchase the Payroll and Pensions Service from the Local Authority, the school will be responsible for a number of statutory and other functions. Full details are set out in Section 12.

2 Comprehensive Service

- 2.1 BCC Payroll & Pensions provides a fully comprehensive service for all employees of the City Council including teachers and support staff based in schools, relief and sessional staff. The service includes:

- making BACS payments to all employees on pay day and processing emergency manual payments within two working days;
- processing additional temporary payments e.g. overtime and honorarium payments;
- processing car mileage claims for staff who undertake business journeys;
- dealing with payroll and pensions' queries from authorised staff and individual employees promptly and efficiently;
- submission of remittances, returns and dealing with queries from statutory and voluntary agencies on payroll and pensions' matters;
- processing increments and pay awards automatically, with any arrears calculated and paid on the next pay day;
- payment of Enhanced Pensions to retired teaching staff;
- providing guidance on payroll and pensions' matters;
- processing the Council's Child Care Voucher Scheme under HM Revenue and Customs salary sacrifice arrangements
- providing standard reports and outputs, including:
 - Itemised pay advice slips in secure envelopes;

- P45 Forms for all leavers;
- P60 pay and tax statements at the end of the tax year;
- P11D statements where appropriate.

2.2 Information from the SAP payroll system is downloaded automatically to the Council's ledger each month and then to the schools financial management system

2.3 The Local Authority's payroll operation is audited annually both by our internal auditors and External Auditors. The auditors have raised no matters of significance. The SAP system provides a complete audit trail for all transactions made during the year. The system has a range of built-in security features that makes payroll information accessible only by authorised staff.

3 Accessing the service

The Corporate Payroll & Pensions' Section is based at:

10 Woodcock Street, Aston, Birmingham, B7 4BC

Visitors are welcome on an appointment or casual drop-in basis during business hours which are Mondays to Fridays between 8.45 am and 5.15 pm (4.15 pm on Fridays).

Access to the service is also available by telephone, fax or e-mail (see list of key contacts on pages 1 and 2 of this document).

4 Pay Days

4.1 Monthly paid teaching and support staff will be paid on the basis of an annual salary on the 28th day of each month (except where 28th falls on a Saturday, Sunday or Bank Holiday, when pay day will be brought forward).

Please note that employees of some former Grant Maintained Schools may be paid on dates other than the 28th of each month.

Relief teaching staff will also be paid on the 28th day of each month with payments made following receipt of certified claims by the advertised deadlines and set pay-periods.

5 Funding Arrangements

5.1 Basis of Entitlement

The budget that supports schools entitlement to payroll and pensions is delegated through the formula based on the banding arrangements.

6 Travel and Subsistence

6.1 The forms to be completed for car travel are “Birmingham City Council Car Allowance Claim Forms” which are for journeys such as the transport of sick children, field study/educational visits and other journeys.

6.2 All claim forms submitted must include:

- Claimant's Name
- Claimant's Payroll Number (displayed on the pay advice slip)
- Vehicle Registration Number
- Exact Engine Size Of Vehicle (e.g. 1099 cc)
- Class of Car User (e.g. Casual, Lease, Essential)
- Signature of Certifying Officer
- Valid VAT Petrol Receipt

6.3 Taxable car journeys must be claimed separately from non-taxable journeys. Journeys made outside the normal working day (e.g. parents' evenings) are taxable, as are relocation expenses. This is a directive from Her Majesty's Revenue and Customs.

6.4 All car mileage claim forms must be certified for payment; otherwise they will be returned unpaid.

6.5 Completed car mileage claim forms should be submitted directly to the Payroll Office for payment.

6.6 All car mileage claim forms must be supported by a valid VAT petrol receipt which should be securely attached to the claim form.

6.7 It is the responsibility of individual claimants to ensure they are covered fully for business use on their insurance policy. On an annual basis, certifying officers should check that claimants have an insurance policy that covers business use.

6.8 Bus and train fares cannot be paid via the car mileage system and should be claimed separately on an expenses form.

6.9 Subsistence allowances paid to teachers are claimed on Form F/SALS/SUBS. Completed forms should be sent directly to the Payroll Office for payment.

7 Payment of “Off Payroll Workers” – IR35 Intermediaries Legislation

7.1 From 6th April 2017, HMRC introduced new legislation regarding payments to “Off Payroll Workers”. The application of the tax rules known as IR35 (intermediaries legislation) will be applied regardless of the date worked or invoiced. The IR35 legislation affects “Off Payroll Workers” – often referred to as ‘workers operating through intermediaries such as a Personal Service Company (PSC) or a partnership’ - and is changing in the public sector only. As the end user of the services, the employing body becomes responsible for determining whether the engagement or contract falls within the scope of the IR35 legislation, not the contractor. Where the employing body deems an engagement falls within these rules, the employing body is responsible for deducting Income Tax and National Insurance Contributions (NIC’s) from the workers invoice and paying the contributions to HMRC. The employing body is also responsible for performing this assessment, on behalf of any agency, for any workers they supply to the employing body who they engage through a PSC or partnership.

7.2 Following the number of Briefings held for Head Teachers and Business Managers from March 2017 to July 2017, and the distribution of the presentation given, Payroll have produced the following step by step guide to assist you with the process.

The steps to be followed are:

Step 1

The employing body needs to identify the workers currently engaged, who are NOT on your payroll and what the terms and conditions of their engagement is with you. This also includes workers who were previously classed as self-employed. You will need to consider the work undertaken, the organisation the worker is supplied by or operates as (see their previous invoices), and how their work is managed by you. Please ensure all documentation is stored and retained locally in case of inspection by HMRC also disregard any disclaimers issued by accounts.

Step 2

Use the information from Step 1 to complete the HMRC’s [‘Check Employment Status for Tax’](#) tool to confirm the status of the worker’s engagement under the new IR35 rules. The procedure from the old Employment Status Indicator (ESI) has changed under the new IR35 rules

and as the employing body you are required to conduct the employment status test. The workers affected can be categorised as follows:

- Self-employed individuals
- Individuals via intermediaries (including limited companies, partnerships and others)
- Individual engagements via Agencies

Please Note: If the HMRC's ['Check Employment Status for Tax'](#) tool identifies the intermediaries legislation does not apply to this engagement or this engagement should be classed as self employed for tax purposes there is no change to payments.

Step 3

Print out and securely retain the results of the HMRC's ['Check Employment Status for Tax'](#) tool as you will need to discuss this with the worker. The employing body will be responsible to retain all records and print outs in case of future HMRC inspection. You will also need to submit a copy of this in Step 6 if you wish the worker to be processed via Payroll.

Step 4

Depending upon the outcome of the HMRC's ['Check Employment Status for Tax'](#) test the employing body will identify if the new hire is out of scope or in scope.

Step 5

Out of Scope

The following template is to be used be where a school has carried out the ESS test and determined the engagement to be out of scope.

- [Out of Scope for IR35](#)

Step 6

In Scope

This letter is to be used where a school has carried out the ESS test and determined the intermediaries legislation applies to this engagement to be in scope for IR35.

- [In Scope for IR35](#)

Step 7

This letter is to be used where an agency is currently supplying workers to a school and the school have determined the engagement is in scope of IR35

- [Determination Letter for Agencies](#)

This letter is to be used in circumstances where an agency is currently supplying workers to a school but has confirmed none of its workers supplied are via PSCs.

- [Determination Letter for Agencies \(Currently Out of Scope\)](#)

Step 8

If the employing body determines the payments fall within the intermediaries legislation and so will be processed through Payroll an engagement Agreement will need to be issued.

- [Engagement Contract Template Letter](#)

Step 9

If the employing body determines the payments to the worker are to be processed through Payroll, the relevant details using the attached [Hiring Form](#) and send via email to the following mailbox by the [schools contractual change deadline](#) of each month:

IR35Hiring@birmingham.gov.uk

When the worker has been set up on the payroll, you will receive an email with the worker's payroll reference number.

Step 10

Once received the payroll number should be written on the invoice to be paid, together with the employing body 12 digit expenditure code and the bank details of the worker. If possible, the following [Invoice Template](#) should be used by the worker.

Step 11

The invoice to be paid must be emailed to the following mailbox: IR35Payments@birmingham.gov.uk by the 10th of each month to ensure payment is made in the next payroll run. Please see [Payroll Closedown Dates](#)

Step 12

Payroll will check the mailbox on a daily basis and assess the invoice for VAT and amount of pay relating to the work carried out.

Non-Cheque Book Schools or External Payments Account (EPA) schools : If the employing body is a non-cheque book school, the VAT will be paid by the Accounts Payable Team and Payroll will pay the worker accordingly into their bank account in the next payroll run. Please see the [process map](#) for further details.

Full Cheque Book Schools or Academies: If the employing body is a full cheque book school, or an academy. The VAT must be paid by the employing body and Payroll will process the pay to the worker into their bank account in the next payroll run. Please see the [process map](#) for further details.

Please see [Payroll Closedown Dates](#) for deadlines.

Please note: Payments may attract Income Tax and National Insurance, Employees & Employers Contributions. [Full details of thresholds](#) are provided by HRMC.

Payroll will send the details of the workers payment to HMRC each month via the Real Time Information (RTI) Process.

The worker paid through the payroll will receive a payslip to their home address

Step 13

If the employing body confirms the worker is no longer engaged they should send an email to the IR35 mailbox:

IR35hiring@birmingham.gov.uk

Payroll will issue the P45 to the workers' home address.

Payroll are available to help and support you through this process and if you have any queries please email:

jean.b.robb@birmingham.gov.uk

or

seamus.cooney@birmingham.gov.uk

7.3 HMRC can impose financial penalties for non-compliance with Pay as You Earn (PAYE) regulations. These are in addition to settlement of any underpayment of Tax/NIC.

8 Recovery of overpaid salaries.

8.1 When an overpayment has been identified, the Local Authority has an obligation to recover the debt. Schools-HR will initially make verbal contact with the individual concerned, to inform him/her of the overpayment. This will be confirmed in writing.

8.2 The letter that is sent will also include Form OS2. This is an authorisation for the individual to complete and return to Schools-HR and sets out how repayment will be made and the time period involved. For tax purposes, it is preferable for repayment to be made within the current financial year, but this will depend on when the debt occurs. The amount to be recovered will be consistent with accounting policies and HMRC Regulations.

8.3 When Form OS2 has been returned, Schools-HR will liaise with the Payroll and Pensions Section to arrange repayment. Payroll staff will be responsible for adjusting the employee's payroll record.

8.4 When a situation arises, where an individual does not return the authorisation form, or states that they will not repay the overpayment, Schools-HR will make a decision (taking into account the circumstances, and the 'tests' which the City Council's Legal Services Department apply in deciding whether to recommend legal recourse) as to the course of action they wish to undertake and then either:

- pursue the overpayment

or, in exceptional circumstances only,

- not pursue recovery of the overpayment

8.5 If the overpayment is as a result of an error by staff in the Payroll Office, the cost will be met by the Payroll and Pensions' Section. However, if the error is made by the School, that school will bear the cost.

8.6 In circumstances where an employee has left their job and an overpayment exists, an invoice will be raised and recovery of the debt will be pursued in accordance with normal City Council procedures.

It must be noted that it is the responsibility of the school to inform Schools-HR of any changes (e.g. leavers, reductions in hours), immediately to avoid an overpayment being made.

9 Local Government Pension Scheme

- 9.1 Membership of the scheme is automatic upon appointment for all employees under the age of 75, other than those on a contract of less than 3 months.
- 9.2 The amount you contribute to your pension is based on your actual pensionable pay.

If you get paid overtime, you will also pay contributions on this.

Pay bands (2017/18)	Contribution rate	Employer contributions
Up to £13,700	5.5%	30.40%
£13,701 to £21,400	5.8%	30.40%
£21,401 to £34,700	6.5%	30.40%
£34,701 to £43,900	6.8%	30.40%
£43,901 to £61,300	8.5%	30.40%
£61,301 to £86,800	9.9%	30.40%
£86,801 to £102,200	10.5%	30.40%
£102,201 to £153,300	11.4%	30.40%
Over £151,301	12.5%	30.40%

The pay bands are adjusted in April each year in line with the cost of living.

- 9.2 From 1st October 2012, the Government introduced “Auto enrolment” for all employees. Under the new arrangements, all eligible workers must be “auto-enrolled” into a qualifying pension scheme on their staging date.

Detailed information on the Local Government Pension Scheme is available from the West Midlands Pension Fund website at www.wmpfonline.com

Access to view your own pension records, annual benefit statements and a whole range of other services is available by registering at <https://portal2.wmpfonline.com/> on the Pension Fund website

10 Teachers' Pension Scheme

10.1 Teachers:

All teachers (including unqualified teachers) are automatically entered into the scheme and the appropriate basic pension contribution will be deducted from pay. Teachers can elect to opt out of scheme membership by completing the online opt out form available on the pension scheme website at www.teacherspensions.co.uk

You will then need to register on my pension online in order to do this.

10.2 The amount you contribute to your pension is based on your actual pensionable pay.

Annual Salary Rate for the Eligible Employment from 1 April 2015 - 31 March 2017	Annual Salary Rate for the Eligible Employment from 1 April 2017	Member Contribution Rate
Up to £25,999.99	Up to £26,259.99	7.4%
£26,000 to £34,999.99	£26,260 to £35,349.99	8.6%
£35,000 to £41,499.99	£35,350 to £41,914.99	9.6%
£41,500 to £54,999.99	£41,915 to £55,549.99	10.2%
£55,000 to £74,999.99	£55,550 to £75,749.99	11.3%
£75,000 and above	£75,750 and above	11.7%

10.3 From 1st October 2012, the Government introduced "Auto enrolment" for all employees. Under the new arrangements, all eligible workers must be "auto-enrolled" into a qualifying pension scheme on their starting date.

Detailed information on all pensions' issues for teachers is available from the scheme website at www.teacherspensions.co.uk

Access to your pension records and the relevant forms to complete are only available by registering at my pension online on the website

11 Frequently Asked Questions

11.1 What ifs? ... Payroll

Q We have a new employee?

A Send all relevant details to Schools-HR. Send tax form P45 and bank account details to payroll section:
schools.payroll@birmingham.gov.uk

Q A payslip is received for someone who has left?

A Telephone the Payroll Office using 0121 675 7070 immediately as an overpayment may have occurred

Q An employee's payroll deductions appear to be incorrect?

A Contact the Payroll Office

Q We have car mileage claims to be paid?

A See detailed notes in Section 6

Q A car mileage claim has not been paid?

A Contact the Payroll Office

Q An employee's pay has not gone into their bank account?

A Contact the Payroll Office

Q An employee changes their bank details?

A It is important that the new details, signed by the employee, are sent without delay, to the Payroll Office. (It is regretted that these details cannot be accepted verbally)

Q We wish to appoint someone on a "consultancy" basis?

A See detailed notes in Section 7

11.2 What ifs? ... Pensions

Q A member of the Local Government Scheme has a general pension enquiry

A Visit the Pension Fund website at www.wmpfonline.com or email the pensions team at localgovernmentpensions.gov.uk

Q A Teacher is interested in joining the Pension Scheme?

A Contact the Teachers' Pensions Team at teacherspensions@birmingham.gov.uk or visit the website www.teacherspensions.co.uk

Q How can a newly appointed member of support staff obtain information on occupational pension rights?

A Visit the Pension Fund website at www.wmpfonline.com

Q How can a newly qualified teacher obtain information on occupational pension rights?

A Scheme literature is sent to all teachers automatically on appointment. The teacher may wish to contact the Teachers' Pensions Team for further advice or visit www.teacherspensions.co.uk

Q Can a member of the LGPS check their pensionable service in the Pension Scheme?

A You can access your individual pension record **by registering at** <https://portal2.wmpfonline.com/> **on the Pension Fund website**

Q Can a teacher check their pensionable service in the Teachers' Pension Scheme?

A A teacher can also access their individual pension record by visiting www.teacherspensions.co.uk and registering on my pension online

Q Can a member of support staff obtain advice on increasing their pension rights?

A Details of increasing pension benefits are available, together with advice on such matters, from the website on www.wmpfonline.com

Q Can a teacher obtain advice on increasing their pension rights?

A Details of increasing pension benefits are available, together with advice on such matters, from the website on www.teacherspensions.co.uk

Q Can a member of support staff obtain an estimate of pension benefits?

A Estimates can be obtained online at <https://portal2.wmpfonline.com>

Q Can a teacher obtain an estimate of pension benefits?

A Estimates can be obtained online at www.teacherspensions.co.uk

Q How does a member of support staff claim pension benefits when they retire?

A Forms RB1 and RB1d should be obtained from HR and forwarded together with any relevant certificates to Localgovernmentpensions@birmingham.gov.uk

Q How does a teacher claim pension benefits when they retire?

A Application forms should be completed on the Teachers' Pensions website at www.teacherspensions.co.uk

11.3 What ifs? ... A school chooses not to use the City Council's Payroll & Pensions Service?

Please refer to Section 12 for detailed guidance of the responsibilities of schools not purchasing the Payroll & Pensions Service.

12 Responsibilities of schools not purchasing the City Council's Service

Schools that do not purchase the payroll and pensions' service from the City Council must ensure that contracts with third party payroll providers are appropriate to the requirements governing the role of the Local Authority, which remains the legal employer, for pension purposes, of staff in maintained schools. The Council is accountable to the relevant statutory agencies including Her Majesty's Revenue and Customs (HMRC, formerly Inland Revenue) and the administrators of the Local Government and Teachers' Pension Schemes. The pension schemes require the Council to remit pension payments in respect of employees at all maintained schools.

This includes contributions for employees of schools that choose to make their own arrangements for payroll and pensions' services. Schools must therefore ensure that they are able to meet the statutory requirements set out below, should they choose not to use the Council's payroll and pensions' service.

A charge will be made for work undertaken in respect of statutory pensions' administration for schools using third party payroll providers; the charge is the minimum needed to meet the cost of the Authority's compliance with its statutory obligations.

Penalties are imposed in the event of a breach of statutory duty. Schools that choose to organise their own payroll and pensions' services will be responsible for any penalties incurred.

The following list of requirements is not comprehensive. However, it is a useful guide to some of the issues which schools must consider if they choose not to purchase the City Council's payroll and pensions' service.

- Schools will be responsible for ensuring the correct calculation of statutory items including Income Tax, National Insurance Contributions (both employees and employers), Statutory Sick Pay, Statutory Maternity Pay, Statutory Paternity Pay and Statutory Adoption Pay
- Schools will be responsible for ensuring the correct calculation and payment of Occupational Sick Pay and Occupational Maternity Pay in accordance with the appropriate conditions of service
- Schools must ensure the correct administration and deduction of pension contributions, both for the Teachers' Pension Scheme and the Local Government Pension Scheme. This includes the correct implementation and operation of statutory pension scheme changes (e.g. Auto-enrolment)
- Schools must ensure that in-house pensions AVC schemes are operated correctly
- Schools will be responsible for providing data returns at financial year end relating to teachers' pension contributions, salaries and service in a format and timescale specified by the City Council. Financial returns will require external audit certification
- Schools will be responsible for providing data returns at financial year end relating local government pension contributions, in a format and timescale specified by the City Council. Financial returns will require external audit certification

- Schools will be responsible for ensuring that the data files in respect of Teacher Monthly Data Collection and Local Government Monthly data collection are submitted by 1st of the month, in the correct format for submission to the relevant pension schemes
- Schools must forward to the Pensions Team, on a monthly basis, details of employees' pensionable pay and all pension contributions (employees' basic and additional, and employers') together with associated Additional Voluntary Contributions (see footnote below)
- The pensions' scheme administrators have confirmed that remittances can only be accepted directly from the Local Authority. Therefore, the school must also forward to the Pensions Team, the appropriate remittances for pensions and associated AVC contributions
- Nationally agreed pay awards and incremental progression must be processed in accordance with the appropriate conditions of service
- Payments to temporary employees including casual clerical assistants, supply and visiting teachers must be calculated and paid in accordance with the appropriate regulations and conditions of service
- Schools must have appropriate arrangements for processing payment of benefits and expenses to employees who use their own vehicles for business purposes including the necessary year end reporting to HMRC
- Schools will be responsible for the production and submission of statutory year-end returns to the relevant government agencies by the appropriate deadlines
- Schools will be responsible for the production and distribution of Forms P45, P60, P11D and other statements of employees' earnings by statutory deadlines where appropriate
- Schools will be responsible for the correct administration of Attachment of Earnings Orders issued by Magistrates' and County Courts, and other bodies such as the Child Support Agency
- The school's payroll and pension arrangements must, at all times, comply with the standards required by the City Council's internal and external auditors and the auditors of HMRC
- All payroll and pension records must comply with the requirements of current Data Protection and Freedom of Information legislation
- Employee records must be made available for inspection during the statutory Inspection of Accounts period each year

- Schools must ensure that there are adequate “back-up” arrangements to pay employees in the event of their normal payroll system failing
- Schools must also be aware of changes in legislation which may affect payroll or pensions’ administration such as the National Minimum Wage Agreement, Additional Statutory Paternity Pay, Student Loans and, for pensions, “Stepping Down” arrangements, actuarially reduced pensions and Auto-enrolment
- Schools must ensure they understand and are able to comply with new legislation regarding the provision of “Real Time Information”. This becomes effective from 1st April 2013

13 Childcare Vouchers

- A Childcare Voucher Scheme offers employees the opportunity to have part of their salary paid as vouchers, which can be used to pay for Childcare
- These Vouchers are exempt from National Insurance and Taxation
- The amount of savings achievable are dependent on annual salary, whether the employee contributes to an occupational pension scheme, the current National Insurance rates and any higher rate tax liability (although the rules relating tax relief changed from 1st April 2011)
- The maximum amount of Childcare Vouchers that may be purchased is limited to £243.00 per employee per month

For further information regarding the Council’s Childcare Vouchers’ Scheme or to sign up, please contact **Sodexo** on 0800 328 7411 and visit their website at <https://childcare.mysodexo.co.uk> using ref. **868427Q** (to register for vouchers).

Cycle Schemes

The Council also operates two cycle salary sacrifice schemes whereby employees can save Income Tax and National Insurance on the cost of a cycle. For more information on the schemes on offer and qualifying criteria, please see details below.

"Bikes for Staff" (Independent bike shops)

Bikes supplied through **local** bike shops nationally.

Log onto www.bikebrochure.com and select '**Birmingham City Council**' from the drop down list or call **01252 78 45 44**.

Queries can also be e-mailed to **bikes@smehci.com**

And

Halfords

Bikes supplied through Halfords stores nationally (please note, Halfords also deal with independent bike shops).

Log onto www.cycle2work.info employer code: **BCC2011**

Any questions contact the cycle 2 work team on **08450 77 88 50**

or email: **cycle2.work@halfords.co.uk**

14 School Inset Days – Provision of Meals/Buffer Catering

- Following a major HM Revenue & Customs (HMRC) audit of the City Council's Pay as You Earn, National Insurance, VAT and Construction Industry administration, the inspectors identified instances where schools have provided meals and/or buffet catering at Inset Days at or near school premises. Under current legislation, this is regarded as "staff entertainment" and therefore a taxable benefit. The inspectors have stated that full details must be recorded by schools and reported annually to HMRC at financial year-end.
- A return is required after the end of each financial year. Details must be notified to HMRC as part of the Authority's P11D returns.
- To assist schools with this legal requirement a form has been designed on which schools should enter all information which must be reported to HM Revenue & Customs. A copy of the form is provided as Appendix B in the '**Gifts and Hospitality**' chapter. As the statutory deadline for sending P11D returns is 6th July each year, you must ensure that, where you have provided meals/buffet catering to employees at school Inset days, a form is completed and returned to the Local Authority by 31st May each year.
- As the issue has been raised by HMRC Inspectors and is a statutory requirement, it is important that schools comply.