

SIMONE H. FREEDMAN - CHARTERED TAX ADVISER

SCHEDULE OF SERVICES - Payroll

This schedule should be read in conjunction with the covering letter

Recurring compliance work

1. I will prepare your UK payroll for each payroll period to meet UK employment tax requirements, specifically:
 - Calculating the pay as you earn (PAYE) deductions;
 - Calculating the employees' National Insurance Contributions (NIC) deductions;
 - Calculating the employer's NIC liabilities;
 - Calculating statutory payments, for example, Statutory Sick Pay and/or Statutory Maternity Pay;
 - Calculating pension contributions for employees who are members of workplace pension schemes (including those who are auto-enrolled)
 - Calculating the employer's pension contributions for the employees' workplace pension schemes;
 - Calculating other statutory and non-statutory deductions; and
 - Submitting information online to HMRC under RTI for PAYE.
2. I will prepare and send to you the following documents before the time of payment through the payroll or due date for delivering information to HMRC:
 - Payroll summary report showing the reconciliation from gross to net for each employee and all relevant payroll totals;
 - A payslip for each employee unless not required;
 - A P45 for each leaver; and
 - A report showing your PAYE and NIC liability and due date for payment.
 - A report showing pension contributions payable in respect of each employee to the respective workplace pension scheme(s) of which they are members and the due date(s) for payment.
3. I will submit Full Payment Submissions (FPSs) online to HMRC after the data to be included therein has been approved by you. (FPSs must reach HMRC normally on or before payday.)
4. I will prepare, where appropriate (for example, to recover statutory payments, claim deductions under the NIC holiday scheme or CIS deductions, confirm that no payments were made to employees), for each tax month, an EPS from the information and explanations that you provide to me.
5. I will submit EPSs to HMRC after the data to be included therein has been approved by you. (EPSs must reach HMRC by the 19th of the month following the tax month to which they relate.)

NOWER END, NOWER ROAD, DORKING, SURREY RH4 3BX
TEL:01306 743791 FAX:01306 882665 E-MAIL: simone@taxreturnadviser.com
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6. At the end of the payroll year I will:
 - Prepare the final FPS (or EPS) including employer annual declarations and submit this to HMRC after the data to be included therein has been approved by you. (The final FPS (or EPS) for the year must reach HMRC by 19 April following the end of the tax year.)
 - Prepare and send to you by the statutory due date Form P60 for each employee on the payroll at the year end.
7. I will deal with any online secure messages sent to me by HMRC in respect of your payroll; and
8. I will submit National Insurance Number (NINO) verification requests as appropriate to verify or obtain a NINO for a new employee.

Ad hoc and advisory work

9. Where you have instructed me to do so, I will also provide such other taxation ad hoc and advisory services as may be agreed between me from time to time. These may be the subject of a separate engagement letter, at our option. Where appropriate I will discuss and agree an additional fee for such work when it is commissioned by you. Examples of such work include:
 - Dealing with any compliance check or enquiry by HMRC into the payroll returns;
 - Preparing any amended returns for periods before you report in real time, which may be required, and corresponding with HMRC as necessary;
 - Preparing and submitting correcting EPSs for earlier years;
 - Preparing and submitting an Earlier Year Update (EYU) to correct, after 19 April, any of the year to date totals submitted in your end of year FPS for a previous tax year, in respect of years after you started to send information in real time.
10. Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

Changes in the law or practice or in public policy

11. I will not accept responsibility if you act on advice given by me on an earlier occasion without first confirming with me that the advice is still valid in the light of any change in the law or practice or in public policy or your circumstances.
12. I will accept no liability for losses arising from changes in the law or the interpretation thereof that are first published after the date on which the advice is given

Your responsibilities

13. You are legally responsible for:
 - a) Ensuring that the data in your payroll submissions is correct and complete;
 - b) Making any submissions by the due date; and
 - c) Making payment of tax and NIC on time.

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Failure to do this may lead to automatic penalties, surcharges and/or interest.

Employers cannot delegate this legal responsibility to others. You agree to check that submissions that we have prepared for you are correct and complete before you approve them paying particular attention to all personal information and immediately informing us of any changes that are required.

14. To enable me to carry out our work you agree:
- a) That all information required to be delivered online is submitted on the basis of full disclosure;
 - b) To provide full information necessary for dealing with your payroll affairs: I will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
 - c) To agree with me the name[s] of the person[s] authorised by you to notify me of changes in employees and in rates of pay. I will process the changes only if notified by that/those individual[s];
 - d) To advise me in writing of changes of payroll pay dates and workplace pension scheme contribution dates;
 - e) To notify me at least 5 working days [or such other period as agreed with me] prior to the payroll pay date of all transactions or events which may need to be reflected in the payroll for the period, including details of:
 - all new employees (including full names, address, date of birth, national insurance number, passport number) and details of their remuneration packages;
 - all leavers, including deaths of employees, and details of termination arrangements;
 - all changes to remuneration packages;
 - all pension scheme changes;
 - any changes to the employees' bank accounts;
 - irregular and/or ad hoc payments and the dates to be paid;
 - f) To authorise me to approach such third parties as may be appropriate for information that we consider necessary to deal with your affairs.
15. You will keep me informed of changes in circumstances that could affect the payroll. If you are unsure whether the change is material or not please let me know so that we can assess its significance.
16. If the information required to complete the payroll services set out above is received later than the dates specified above or agreed with me I will still endeavor to process the payroll and returns to meet the agreed payroll date and filing deadlines but I will not be liable for any costs or other losses arising if the payroll is late or the returns are filed late in these circumstances. I may charge an additional fee for work carried out in a shorter time period.

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Data Protection

The information you provide to us is currently subject to the Data Protection Act 1998 and from 25th May 2018 by the requirements of the EU General Data Protection Regulation (GDPR). By engaging our services, you consent to us or any company or firm associated with us processing, both manually and by electronic means, your personal data for the purposes of providing advice, administration and management. "Processing" includes obtaining, recording or holding information or data, transferring it to other companies associated with us, product providers, HMRC or any other statutory, governmental or regulatory body for legitimate purposes including, where relevant, to solicitors and/or other debt collection agencies.

Other than as set out in this schedule (or required by law or any regulatory authority or exchange having control or jurisdiction over us), we will treat the information provided by you as confidential and will NOT use or reveal your personal information to any other third party without your permission or justification for doing so. We will not pass your details onto any other third parties for the purposes of marketing. At any time, you have the right to ask us not to use your data, although if that were the case, we would no longer be able to carry out any further work for you. If you wish to exercise your right to withdraw consent, please confirm this in writing to us.

Subject to certain exceptions, you are entitled to have access to your personal and sensitive personal data held by us. The information held about you, on both hard copy and computer, will be sent to you within 30 days of the initial request, without charge.

We retain your personal data for no longer than is necessary for the purposes(s) for which it was provided. What this means in practice will vary between different types of data. When determining the relevant retention periods, we take into account factors including: legal obligation(s), statute of limitations under applicable law, potential or actual disputes, guidelines issued by relevant data protection authorities.

Full details about how we store your data and your rights with respect to how we process it are covered in our Data Privacy & Retention Policy which is available upon request.

Simone H Freedman CTA, ATT (Chartered Tax Adviser)

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