

Payroll Bulletin

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INVOICES

To assist us in allocating your payments to us please can we ask that you quote our invoice number either on the back of your cheque or, if paying electronically, within the reference field? Thank you.

SECURITY

Fraud is a fact of modern life and is therefore an issue that you must always be aware of as complacency can increase risk. It should also be viewed as an evolving process, one that is constantly reviewed and improved whenever necessary. Extra precaution is needed when authorised personnel start or leave and when accepting amendments to the payroll to ensure that instructions are valid/authorised.

We at Baxter & Co take this matter very seriously and, as part of our ongoing development of controls in this area, we are proposing to send you the following additional reports to allow you to monitor particular areas of risk:

- **Starters and leavers** - This report will enable you to check that starter/leaver details have been entered correctly onto our system
- **Bank details change** - You will be able to ensure that changes of bank details have been entered accurately

APPRENTICESHIP LEVY

From 5 April 2017, HMRC is set to introduce the new Apprenticeship Levy. This will affect ALL employers with an annual pay bill of £3M+. Relevant employers will be required to pay 0.5% of their annual bill to HMRC via payroll. To ease the burden, employers will be able to claim an allowance of £15k per annum which means that the levy will only become payable once the liability exceeds this figure.

TOP TEN TIPS TO HELP IMPROVE YOUR PAYROLL PROCESS AND BOOST EFFICIENCY

From listening to our clients' concerns and issues, we have put together a concise video providing useful tips and guidance which we believe will assist you in the effective and efficient running of your payroll process. We will send you a link as soon as it has been published and hope that you will find it helpful.

SCHEME ARRANGEMENT REPORT

If you have access to STU, please can you download the scheme arrangement report on a monthly basis and forward this to us. If you need assistance with this, please speak to your normal Baxter payroll contact.

FAILURE TO SUPPLY THIS REPORT TO US MAY RESULT IN INCORRECT PENSION CONTRIBUTIONS FOR AFFECTED EMPLOYEES

BACS AUTHORITY

From 1st January 2017, you will be required to officially 'sign off' your payroll prior to us sending instructions for payment to BACS. Once the final amendments have been made, we will send you the authority for signature and return to us. For increased security measures, this authority will detail both the payment amount/s and date/s. Please note that scanned copies will suffice from an authorised email address. Please can you ensure that we receive this as soon as possible as we will no longer be able to submit files in its absence.

HOLIDAY PAY FOR CASUALS

Under the Working Time Regulations 1998 (as amended) casual members of staff are entitled to paid time off work or must be paid for accrued holiday pay. Please review your workforce and ensure that if you have casual employees, you are complying with the statutory holiday regulations. If you need assistance with this, please speak to your normal Baxter payroll contact.