

Payroll Bulletin

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TAX AND NI RATES

Please find attached details of the new tax and National Insurance bands that apply effective 6 April 2016.

CALCULATING HOLIDAY PAY

Recent challenges in the courts have meant that employers will need to include certain payments such as overtime and commission when calculating employees' holiday pay. Please can you speak to your HR advisor to ensure that you are compliant with this ruling?

NATIONAL LIVING WAGE

Effective April 2016, the National Living Wage of £7.20 per hour for workers aged 25 and over will apply. Please ensure that you pay qualifying employees at or over this hourly rate. The National Minimum Wage will continue to be applied for those 24 and under.

AE LETTERS

We can now prepare the communication letters for auto-enrolment and supply these to you for distribution to employees. If you would like to take advantage of this service, please contact your Baxter Payroll Administrator.

AE RE-ENROLMENT DECLARATION

Please be aware that every three years from your Auto-Enrolment staging date you will need to carry out an automatic re-enrolment exercise. You are able to choose your re-enrolment date which can be a maximum of three months prior to your original staging date or a maximum of three months after your original staging date. This will involve re-enrolling employees who have previously opted out together with completing an on-line declaration on The Pension Regulator's website. If you need assistance with this, please let your Baxter Payroll Administrator know.



AUTO-ENROLMENT (AE)

It is a mandatory legal requirement for employers to auto-enrol their staff into qualifying pension schemes ensuring that the minimum employee and employer contributions are made.

If you are not using the Baxter AE service, please check to ensure you are compliant. **Failure to do so will result in substantial penalties** being levied by The Pensions Regulator.

1. **If you have staged**

You will need to ensure that you have the necessary evidence available for audit to prove compliance.

2. **If you have not yet staged**

You will need to ensure that you are prepared for AE by contacting The Pensions Regulator

<http://www.thepensionsregulator.gov.uk>

If you are using the Baxter AE service, you need take no further action unless requested to do so by The Pensions Regulator.