

# Payroll Bulletin

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## NEW EE RATES

Please see enclosed the new TP & LGPS employee pension rates effective April 2017. Please inform your staff of these changes. The flyer can be placed on noticeboards for your convenience.

## DECLARATION OF COMPLIANCE

We are able to complete your declaration/re-declaration of compliance for auto-enrolment at no charge. If you would like us to prepare and submit this, please provide us with your LGPS Employer pension scheme reference (EPSR) and pension scheme (PSR) numbers together with either your Companies House number, Registered Charity number or your VAT registration number.

## E-P60'S

From this tax year, we can send E-P60s to employees who receive e-payslips. The process is similar to e-payslips and instead of a paper copy, the employee will receive a .pdf version to their designated email address. There is no extra charge for this service. Please speak to your normal payroll administrator to find out more.

## 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.

## NATIONAL LIVING WAGE

With effect from April 2017, the National Living Wage and the minimum wage will change.

YEAR	25 & OVER	21 - 24	18 - 20	UNDER 18	APPRENTICE
Apr 17	£7.50	7.05	£5.60	£4.05	£3.50
Oct 16	£7.20	6.95	£5.55	£4.00	£3.40

## CHILDCARE VOUCHER SCHEME

The existing childcare voucher scheme is set to cease for new entrants from April 2018. Existing members can continue to benefit from the scheme unless the employer elects to retract it. A new childcare scheme is due to be introduced in 2017 and we will provide details as soon as they have been finalised.

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

We have now published our video providing useful tips and guidance which we believe will assist you in the effective and efficient running of your payroll process. Please go to:

<http://tinyurl.com/PayrollTips101>