



Engagement for Payroll Services

The advice that we give can only be as good as the information upon which it is based. Insofar as that information is provided by you, or by third parties with your permission, your responsibility arises as soon as possible if any circumstances or facts alter as any alteration may have a significant impact on the advice given. If the circumstances change therefore or your needs alter, advise us of the alteration as soon as possible in writing.

Responsibilities

You are responsible for submitting correct returns by the appropriate due date and for ensuring payment of all taxes on time. Failure to meet the deadlines may result in automatic penalties and/or interest.

To enable us to carry out our work you agree to provide us with all the information necessary affecting your employees in advance of the agreed payroll processing date.

We will communicate with the relevant persons under your authority and accept any instructions given by them. Accordingly we do not accept any liability for the integrity of the information that may be provided.

Our service to you

We will maintain your payroll records, supply you with completed payslips for you to pass to employees (which you will draw); Supply or advise you regarding a completed HM Revenue and Customs payslip for the PAYE and national insurance contributions for you to send to the Collector of Taxes with a cheque which you will draw, Complete your year end return form P35 with forms P14 and P60 and supply you with the completed form P35 for signature and submission by you to HM Revenue and Customs with forms P14 and the forms P60 that you will pass to each employee.

We ask that you provide us with employees' pay details such as timesheets etc within a reasonable timeframe of their allocated pay date to guard against delays and/or changes. Any subsequent changes to payroll figures due to incorrect communications will be charged for.

Employees' holiday pay and entitlement may be communicated to us so that we *may* show these separately on pay statements if required. However, YOU will be ultimately responsible for monitoring employees' holiday entitlement and allocation throughout the year.

In order to do all of this we need to comply with the Employer's Guide to PAYE: We will consider with you the detailed information that is required and the form in which it is to be provided.

Forms P11D (Employees benefits in kind e.g. Company cars etc)

Upon accepting your instructions, we will complete forms P11D for the directors and higher-paid employees for approval and submission by you to HM Revenue and Customs. You will supply the form P11D information to your employees by the due date.

In this regard, you agree to supply us with complete and accurate details of any benefits and expenses so provided to your employees for the tax year (not the accounts year) within 14 days of the end of the tax year.

Monthly CIS Contractor Returns (where applicable)

Upon accepting your instructions, we will complete and submit online by the due date, your monthly CIS return based upon the information passed to us

In this regard, you agree to supply us with complete and accurate details of any payments made to sub-contractors and/or tax deducted by contractor(s) in your capacity as a sub-contractor WITHIN 7 DAYS of the monthly return filing date (currently the 19th day following the end of the tax month ended 5th April). It is your responsibility to ensure the status of sub-contractors is correctly verified according to current legislation

Limitation of liability

The advice, which we give to you, is for your sole use and does not constitute advice to any third party to whom you may communicate it.

We will provide the professional services outlined with reasonable care and skill. However, we will not be responsible for any losses, penalties, surcharges, interest or additional tax liabilities arising from the supply by you or others of incorrect or incomplete information, or from the failure by you or others to supply any appropriate information, either in good time or as a result of your failure to act on our advice or respond promptly to communications from us or the tax authorities.

Agreement of Terms

You should ensure that you have read and understood the contents of this engagement letter and contact our office immediately in the event of query.

We also draw you to our [Main Terms of Engagement](#) and the contents therein

RWCo Limited