## POLICIES FOR ASSOCIATES TAX AND NATIONAL INSURANCE



#### Tax

After your first payment we will notify HMRC that you are employed by us. HMRC will usually inform Search of your tax code within two weeks. This may take longer if they do not hold your recent tax records. Where possible send the P45 from your last employer or from the Benefits Agency to <a href="mailto:asktemppayroll@searchrecruitmentgroup.com">asktemppayroll@searchrecruitmentgroup.com</a>.

Upon confirmation of your tax code from HMRC, if any tax refund is due, and you are still working for and receiving payments from Search, it will be included in your next payment.

If you have any queries relating to your tax deductions, contact the Payroll office on 0141 227 7888 or email asktemppayroll@searchrecruitmentgroup.com.

### What if I don't have a P45?

You must complete a Starter Checklist and sign the declaration that refers to you. Please return to the main menu to download.

### What if I am a Student?

Students are treated the same as any other employee. You must provide a P45 or a Starter Checklist form. You will be eligible to pay tax on your earnings and these will be calculated as below.

#### **Tax Calculations**

The tax code is used to calculate the value of tax free earnings you are entitled to throughout the tax year.

The current standard tax code is 1257L. This allows you tax free earnings of £242 per week. This code will only be applied on receipt of a Starter Checklist, where either statements A or B are ticked or where your P45 states this code.

The current tax rates are:

### **England and Northern Ireland**

Tax Band	Tax Rate
£0.00 to £242.00	0%
£242.01 to £967.00	20%
£967.01 to £2,407.00	40%
£2407.01 and above	45%

### Scotland

Tax Band	Tax Rate
£0.00 to £242.00	0%
£242.01 to £296.00	19%
£296.01 to £529.00	20%
£529.01 to £840.00	21%
£840.01 to £1,443.00	42%
£1,443.01 to £2,649.00	45%
£2,649.01 and above	48%

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### Wales

Tax Band	Tax Rate
£0.00 to £242.00	0%
£242.01 to £967.00	20%
£967.01 to £2,407.00	40%
£2,407.01 and above	45%

If you do not provide any tax form, Search will apply a 0T tax code. 0T will automatically deduct tax on your full earnings using the relevant thresholds.

#### **Tax Office Information**

Pay As You Earn and Self Assessment, HM Revenue and Customs, BX9 1AS

Telephone: 0300 200 3300 Outside UK: +44 135 535 9022

Lines are open Monday to Friday, 8am to 6pm

Search Tax Reference: 961/8383720

### **National Insurance**

To work in the UK you need a National Insurance (NI) number. If you are a UK resident, this would have been issued to you when you reached 16 years of age or at the point when you applied for UK residency.

If you have just entered the UK then you need to apply for a National Insurance Number. You can do this online at <a href="https://www.gov.uk/apply-national-insurance-number/how-to-apply">https://www.gov.uk/apply-national-insurance-number/how-to-apply</a>

If you need help with your application, you can call the National Insurance number application helpline (England, Scotland and Wales)

Telephone: 0800 141 2079 Textphone: 0800 141 2438

Lines are open from 8am to 5pm, Monday to Friday.

If you have lost or forgotten your NI number you can obtain this by:

- logging on to your HMRC personal tax account at <u>www.gov.uk/personal-tax- account</u> where you can view and/or download your NI number, or
- Contact the HMRC Helpline on; Telephone: 0300 200 3500 Textphone: 0300 200 3519

Lines are open 8am to 6pm Monday to Friday, or

complete and send form CA5403 (<a href="http://www.hmrc.gov.uk/forms/ca5403.pdf">http://www.hmrc.gov.uk/forms/ca5403.pdf</a>) to HMRC

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## **National Insurance Deductions**

If your weekly earnings are £242.00 or lower;

• Nil deduction

Where your weekly earnings are between £242.01 and £967.00;

- NIL deductions on earnings up to £242.00
- 8% deduction of earnings from £242.01

Where your weekly earnings are £967.01 or higher;

- NIL deductions on earnings up to £242.00
- 8% deduction of earnings from £242.01 to £967.00
- 2% deduction of earnings above £967.01