

Engagement letter – Specific terms for services

Date: 25 May 2018

5 Payroll services

5.1 Responsibilities

- 5.2 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.
- 5.3 To enable us to carry out our work you agree to provide us with all the information necessary within 10 days of payroll date or monthly payroll and 15 days of submission date for year end returns.
- 5.4 New employees
- 5.5 All new employees must be notified to us using the Complete Accounts starter form. This form provides the employee with important notices regarding the use of their data by both the business and Complete Accounts who hold and process their personal data.

5.6 Our services to you

- 5.7 Payroll and Year End Returns
- 5.8 We will maintain your payroll records, supply you with completed monthly salary payslips for you to pass to employees with their salary cheques which you will draw, supply you with details for the Inland Revenue payment for the PAYE and national insurance contributions for you to pay on line, complete your year-end forms P60.
- 5.9 We will submit RTI reports FPS and EPS to the Inland Revenue
- 5.10 To do 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.
- 5.11 You agree to supply us with complete and accurate details of all benefits and expenses for the tax year (not the accounts year) within 14 days of the end of the tax year.
- 5.12 P11d forms ARE NOT included as part of the standard PAYE engagement and is covered by a separate engagement letter if this service is subscribed for. Please note, from April 2016, P11d forms are no longer required where business expenses are reimbursed.
- 5.13 Where you have instructed us to do so, we will also provide such other taxation ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter, at our option. Where appropriate we will discuss and agree an additional fee for such work when the value of the work exceeds £250. Examples of such work include:
 - dealing with any enquiry opened into the payroll returns by HMRC

Agreed

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- preparing any amended returns for periods before you report in real time which may be required and corresponding with HMRC as necessary
- preparing and submitting correcting EPSs for earlier years
- preparing and submitting an Earlier Year Update (EYU) to correct, after 19 April, any of the year to date totals submitted in your end of year FPS for a previous tax year, in respect of years after you started to send information in real time.
- Where specialist advice is required on occasions we may need to seek this from or refer you to appropriate specialists.

5.14 Data-processing details – supplementary terms

When we process your payroll, we act as **data processor** and process personal data of employees held by you as **data controller**

Please refer to our supplementary terms when we act as a data processor available from our website www.completeaccounts.co.uk

Agreed