



Understanding the Employment Intermediaries Legislation & the New Reporting Requirements on Agencies

Key Facts

When

Effective from 6th April 2015 and as part of the Finance Bill of Sept 2014, employment intermediaries must submit quarterly data to HMRC on all workers paid outside of the Pay As You Earn (PAYE) model.

First deadline date for reporting submission is 5th Aug for the reporting period 6th April-5th July. Clear penalties are in place for late, incomplete or incorrect submissions.



If you use an umbrella like Crystal

The good news is that you will not have to include details of payments to each worker because they will be included as part of our Real Time Information (RTI) PAYE submissions. In effect, we will be doing that for you.

What

In the first instance, you must indicate from the following options why a given worker was not paid via PAYE;

- A. Self-employed
- B. Partnership
- C. Limited liability partnership
- D. Limited company/ personal service company
- E. Non-UK engagement
- F. Another party operating PAYE

(F) includes an Umbrella Company, like us

Instead

we will provide you with the following details for each worker;

1. Full name, address and post code
2. National Insurance number
3. Date of birth
4. Gender

This will complete your reporting obligations.



To find out more about how we can help you meet your reporting obligations with the least hassle, call us now on...

0800 848 8888

If you do not use an umbrella like Crystal

For those workers paid outside of PAYE, but not via another party's PAYE like us, you will also need to submit some or all of the following;

5. Unique Taxpayer Reference (UTR) for self-employed or members of a partnership
6. Start date of work with client
7. End date of work with client
8. Name of each company or partnership if via a bureau
9. Total amount paid for the worker's services
10. Currency (converted into GBP or Euros of necessary)
11. Whether or not VAT was applied
12. The full name or trading name and address of the who you paid (e.g. the workers company or partnership)
13. Companies House registration number if the worker was engaged through a limited company

At a Glance - Comparing Reporting Requirements for non PAYE workers

Umbrella Company

WE will provide you with...

- Full name, address and post code
- National Insurance number
- Date of birth
- Gender

WE will provide payment data for all workers being paid through us via our usual RTI

Self-employed, Partnership, Limited liability partnership
Limited company, personal service company or Non-UK
engagement

YOU will need to provide...

- Full name, address and post code
- National Insurance number
- Date of birth
- Gender

YOU will also need to provide...

- Unique Taxpayer Reference (UTR) for self-employed or members of a partnership
- Start date of work with client
- End date of work with client
- Name of each company or partnership if via a bureau
- Total amount paid for the worker's services
- Currency (converted into GBP or Euros of necessary)
- Whether or not VAT was applied
- The full name or trading name and address of the who you paid (e.g. the workers company or partnership)
- Companies House registration number if the worker was engaged through a limited company



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