HM Revenue & Customs

Employer Bulletin

Your route to the latest in payroll news

February 2019 Issue 76

Welcome

Hello and welcome to February's edition of the Employer Bulletin

This edition has some important information around "End of year reporting, Basic PAYE Tools, Child Benefit and protecting State Pension, New Minimum Wages from 1 April 2019" and many more articles.

We will continue to use the Employer Bulletin to tell you about new products and changes which may affect you and to give you access to further information if you need it. With that in mind I'd also like to encourage you to sign up to receive an email alert from us each time a new edition of the Employer Bulletin is published. The email alert system is no longer tied to a PAYE reference number meaning that it's no longer just employers who can sign up and there are no restrictions on the number of individuals per company who can receive the alert.

So make sure you don't miss any future updates by signing up to receive one of our new email alerts. You can also follow us on twitter @HMRCBusiness and @hmrcgov.uk

Another useful source of information is the Agent Update, the next edition of Agent Update will be available soon and provides guidance for tax agents and advisors.

And finally our aim is to be able to deliver clear, consistent and timely information which is appropriate for employers and helps you to meet your payroll obligations to HMRC. So, if you have any comments or suggestions about any of the content of the Employer Bulletin or would like to see a specific topic covered, please drop me a line at john.berry@hmrc.gsi.gov.uk Your feedback is always most welcome.

John

John Berry
Editor

Content

End of year reporting

It's time to prepare for making your last Full Payment Submission (FPS) or Employer Payment Summary (EPS) of the year.

Your last FPS or EPS of the year (up to and including 5 April 2019) needs to include an indicator that you're making the final submission. This tells us you've sent us everything you expected to send, and we can finalise our records for you and your employees.

Some commercial payroll software won't let you put the indicator on an FPS. If that's the case, send your last FPS and then send an EPS with the indicator ticked. You can also send an EPS with the indicator ticked if you forgot to put the indicator on your last FPS submission for the tax year.

You also need to give your employees a P60 if they were in your employment on 5 April 2019. You've got until 31 May 2019 to do this.

If you're not going to pay anyone again this tax year, remember to send an EPS with the indicator ticked to show you didn't pay anyone in the final pay period and it's the final submission. You have until 19 April to do this but you'll get a message from the Generic Notification Service if you file it after 11 April.

There is guidance on how to submit this information successfully at https://www.gov.uk/payroll-annual-reporting/overview.

If you make a mistake

If you notice that you've made a mistake on a FPS, you can correct this by sending another FPS. Use the late reporting reason H if you need to make a correction to a previous submission where the payment date on the FPS is earlier than the date you submit the latest FPS.

Week 53, 54 & 56

In a tax year that has 365 days, the first day and the last day fall on the same day of the week, where the first payday fell on Friday, 6 April 2018, the last payday will fall on Friday, 5 April 2019, which means there could be, in the current tax year where the payment date is 5 April;

- 53 weekly paydays or
- 27 fortnightly paydays or
- 14 four-weekly paydays.

In a tax year with an additional payday, each employee's free pay, regulated by the employee's tax code, will have been applied over the usual number of paydays in the year, i.e. 52, 26 or 13 paydays. For the additional payment, the extra paydays are known, respectively, as Week 53, Week 54 and Week 56.

An extra amount of free pay is provided for the additional Week 53, Week 54 or Week 56 and, to achieve this, the tax for the payday is calculated non-cumulatively, i.e. as if it were week 1, week 2 or week 4, respectively, **unless the cumulative pay to date falls short of the cumulative tax allowance.** Payments made in week 53.

The effect is that, in that tax year;

- weekly-paid employees receive one extra week of free pay,
- fortnightly-paid employees receive two extra weeks of free pay, and
- four-weekly paid employees receive four extra weeks of free pay.

Your payroll software should correctly identify a week 53, week 54 or week 56 in advance in the tax year in which it will occur. Some payroll systems recognise the situation automatically; others require an indicator to be set so that the extra payday is calculated correctly.

The problem of an extra payday never arises with employees who are paid monthly. There can only ever be 12 monthly payments in a tax year.

If after following the above guidance you're approached by an employee who has been advised by HMRC that they have underpaid PAYE, you should confirm to them that you've not made an error in your payroll and advise the employee to read:

- the notes enclosed with the calculation
- Tax overpayments and underpayments for more information.

When a regular payday and actual payday cross a tax year

Regular payday on Saturday 6 April 2019, (tax year 2019 to 2020) but paid on Friday 5 April 2019 (tax year 2018 to 2019) may be treated for PAYE/National Insurance contributions purposes as being paid on 6 April 2019. Payments should be reported on the FPS on or before 6 April 2019 with a 'payment date' on the FPS showing 6 April 2019.

Reporting expenses and benefits

Don't forget that you'll also need to tell us about and pay any Class 1A National Insurance contributions due on any expenses and benefits your employees received during 2018-19 (including the payrolled ones).

If you **registered online on or before 5 April 2018**, and you are using the **Payrolling Benefits in Kind** process you'll need to send;

- A P11D for any benefits you've not payrolled
- A P11D(b) to report Class 1A National Insurance contributions on the cash equivalent, or relevant amount for OpRA (**including the payrolled ones**).

You'll also need to give your employee a letter telling them which benefits were payrolled, and telling them the amount of the benefit.

If you **didn't register online on or before 5 April 2018 to payroll benefits in kind**, then you'll need to send;

- A P11D for all benefits
- A P11D(b) to report Class 1A National Insurance contributions on the cash equivalent, or relevant amount for OpRA.

If you've payrolled informally (without registering online) then you'll need to put a note on the P11Ds to show which benefits have been payrolled. Please write on each P11D, not just on one or on the P11D(b). You can register online on or before 5 April 2019 to payroll benefits for 2019-20 Payrolling employees: taxable benefits and expenses – GOV.UK. If you do this, you won't need to file a P11D for 2019-20.

Student Loan notices

It is important that you take the correct action to start or stop student loan deductions as soon as possible. This ensures that your employee does not pay any more or less than they have to.

Remember to;

- check your online notices for student loan start and student loan stop notices
- let us know if your email or correspondence address has changed so HMRC correspondence gets to you without delay.

Postgraduate loans

Employers Bulletin 75 advised that the Department for Education has launched a new loan product for England and Wales called Postgraduate Loan (PGL).

If your employee has a PGL, HMRC will send you a

- PGL1 start notice instructing you to start taking PGL deductions when the employee earns above the threshold
- PGL2 stop notice instructing you to stop taking PGL deductions.

You will collect PGL deductions through the Pay As You Earn (PAYE) process. The earliest you can start taking PGL deductions for your employee is 6 April 2019.

You may need to collect a Student Loan plan type 1 or 2 concurrently with PGL. HMRC will continue to send you an SL1 for a Student Loan which will detail the correct plan type to use.

When you have a new employee we would encourage you to;

- complete the starter checklist with all new employees – this now includes a new section for PGL
- ask your employee to check their loan and plan type information online at www.studentloanrepayment.co.uk where there is any doubt
- check the start notice HMRC sends you and update your payroll software if needed.

The payroll software you use to send the Full Payment Submission (FPS) to HMRC will be updated to include an additional box for PGL. The completion of this box is mandatory for all employees who are in repayment of PGL.

If HMRC thinks an employee should have had a PGL deduction but the FPS shows a figure of nil, we will send a Generic Notification Service (GNS) message to your PAYE online inbox. The GNS is an advisory message asking you to check and, where appropriate, to make the correct deductions from future pay. The GNS message prompts are currently used for Student Loans and where we think the incorrect plan type is being used. More information on GNS messages can be found here.

Starter checklist

A new version of the starter checklist is now live on GOV.UK. This includes a section for student loan Plan 1, Plan 2 and Postgraduate Loan (PGL) borrowers. We would encourage you to ask your new employee to complete the starter checklist to make sure deductions are being taken under the correct plan or loan type.

PAYE Desktop Viewer Update

The PAYE Desktop Viewer has been updated to version 2.46. The new version includes details of two new notifications employers may receive;

- PGL1-Start notification for Postgraduate Loan
- PGL2-Stop notification for Postgraduate Loan.

If you haven't done so already, please download the updated version.

Sharing PAYE information with Student Loans Company (MFDS)

From April 2019, we will send the student loan repayment information you report to us on your Full Payment Submission to Student Loans Company (SLC) more frequently throughout the year. This is known as More Frequent Data Sharing (MFDS). This means that your employee's student loan balance will regularly be updated. There is no action for you to take, however, some employees may ask you to check and confirm the information you have sent to us.

Basic PAYE Tools

The February 2019 release of the Basic PAYE tools is an interim release to update the 2018-19 tax year to include the ability to declare Disguised Remuneration income. There is a notice on the home screen of the interim release explaining this but please note this release will not include access to the new tax year 2019-20.

There will be a further release on 29 March 2019 and this will be the normal Annual release of the tools and will include the new tax year 2019-20. This notice is intended to clarify the position and avoid any confusion as the releases are so close together.

Disguised Remuneration Loan Charge

If you've used a disguised remuneration scheme that paid your employees or directors in loans, and you do not take action to settle your use of such schemes with HMRC by 5 April 2019, there will be a loan charge to pay.

If you are already talking to HMRC, don't delay in bringing your settlement to completion. Instalment arrangements can be considered if you need to pay what you owe over an extended period. Contact your settlement caseworker as soon as possible to discuss options available to you.

Loan Charge Reporting Requirements

If you do not take action to settle your disguised remuneration use before the loan charge arises, you will have a legal requirement to report any outstanding loans as employment income of the employees or directors to which they relate and pay the tax and NICs that is due. These amounts must be treated as employment income of each employee arising on 5 April 2019. The PAYE tax and NICs due on these amounts must be paid by 22 April 2019 if you pay electronically, or 19 April 2019 if you pay by post.

Your employees and ex-employees have a legal duty to provide you with details of their loans received from you, outstanding at 5 April 2019, so that you can operate PAYE on the correct amount of outstanding loans. The required information must be provided to you by 15 April 2019. More information can be found here.

You will need to check that your payroll software has been updated to enable you to report the 2018-19 loan charge. If it hasn't, you can download and use HMRCs Basic PAYE Tools (BPT) product in order to do this. If you find that this is not suitable for you, other paid-for third party software is available.

There is a webinar about the loan charge reporting requirements on 8 March 2019. This webinar is primarily aimed at agents, so you may wish to make your agent aware that it will be taking place if you have one. If you do not have an agent, you are welcome to join yourself. The details on how to join are here.

HMRC will publish guidance on GOV.UK about how employers need to report outstanding disguised remuneration loan balances before 5 April 2019.

Accelerated Payment Notices

If you have paid an accelerated payment notice (APN) in respect of a scheme that will be affected by the loan charge, you can make an application to have this amount set against the loan charge. If you want to make such an application you will need to tell us, in respect of each APN that you paid an amount towards:

- the name and scheme reference number (SRN) of the avoidance scheme in respect of which you paid an APN
- the amount that you have paid in respect of that APN
- the date(s) on which you made payment(s) in respect of the APN, and
- the amount of the loan relating to that APN outstanding on 5 April 2019.

P9 Notice of Coding

P9 Notice of Coding email notifications will be sent from 11 February 2019 to 22 March 2019 advising that the coding for the tax year starting 6 April 2019 can be viewed online. When logging into your online account to view the P9 Notice of Coding, please ensure the correct tax year is selected from the dropdown, 2019-20.

If the P9 Notice of Coding are not showing please log out and log back into your account the following day, they should then be available for viewing.

We will be sending out paper P9 Notices of Coding from the end of February and expect to end around 22 March 2019.

If you do not receive your paper P9 Notices of Coding in time for the first pay period after 6 April 2019, you can request a duplicate from the Employer Helpline on **0300 200 3200**.

However, a request for a duplicate can only be made in respect of a full employer scheme and is not available for individual tax codes.

Payrolling BIK

Last chance to register to payroll benefits in kind for 2019-20

Did you know you can include employees' benefits in their pay? It's called payrolling and means most benefits can be taxed through your payroll instead of your employees' tax code. It could save you time too as you won't have to send a form P11D after the end of the tax year for the payrolled benefits.

If you plan to register to payroll benefits received by your employees, you must register online before the start of the new tax year. You can do so here.

If you use the payrolling service you:

- will not need to use form P11D
- still need to work out the Class 1A National Insurance contributions on benefits and complete form P11D(b).

You can exclude employees from payrolling once you're registered, but you will need to send a P11D to declare the non-payrolled benefits.

Once the tax year has started you will have to payroll the benefits for the whole of the tax year, or until you stop providing them.

Pensions Relief

Registered Pension Scheme explanations

Some of the terms used when referring to pension contributions made by employees may be causing some confusion. These terms only apply when employees are members of a Registered Pension Scheme – a scheme which is registered with HMRC in order to receive the tax benefits available.

To help employers we have provided the following explanations:

1. Relief at Source
This is relief that is claimed by a pension scheme administrator after the contribution is made from net pay. This means PAYE is operated on the full amount of the employee's pay, the contribution is then made and then the pension scheme administrator claims back the basic rate of tax from HMRC.

It is not relief given through PAYE at the point of paying the employee.

For more information see Relief at Source guidance.

2. Net Pay
This is where relief to income tax is given when the employee is paid. This means income tax is calculated after the contribution to the pension scheme is deducted from the employee's pay. The pension scheme administrator does not claim any tax back from HMRC.

It is not relief given on contributions from the employee's net pay (i.e. after PAYE has been operated).

Please note that there is no relief from National Insurance on the amount contributed.

For more information see Net Pay guidance.

3. Salary Sacrifice
No relief is required as the employee is receiving less pay in return for the contribution being paid. The scheme administrator must be informed if the arrangement is under the terms of a salary sacrifice as they should not be claiming relief from HMRC. Please note that pension contributions are excluded from the specific optional remuneration arrangements legislation.

For more information see Salary Sacrifice guidance.

Tax Free Childcare

Are you and your employees missing out on Tax-Free Childcare?

For many working parents, childcare costs can play a large role when planning a return to work, or considering their career options and working hours.

Tax-Free Childcare is a government scheme that can help, as eligible parents could get up to £2,000 per child, per year to spend on qualifying childcare.

Parents are usually eligible if they (and their partner, if they have one) are;

- in work or planning to return to work within 31 days
- each earning, on average, at least the National Minimum Wage for 16 hours a week, currently £125.28 if they're 25 or over.

You don't need to do anything, but telling your employees about Tax-Free Childcare could:

- help them with their childcare costs
- help their return to work
- help them work more hours, if they want to
- help you retain staff you've invested in.

For more information visit www.childcarechoices.gov.uk, which includes a communications toolkit with products you can share.

Scottish Income Tax

The Scotland Act 2016 gave the Scottish Government the power to set income tax rates and thresholds for Scottish taxpayers for 2017-18 onwards.

The draft Scottish Budget, published on 12 December 2018, confirmed that the 5 band structure and tax rates (19%, 20%, 21%, 41% and 46%) will remain the same for 2019-20. The thresholds for lower tax rates will rise in line with inflation and the higher rate threshold has been frozen.

Further details on the Scottish Budget can be found on the GOV.SCOT webpage Scottish Budget.

These rates will be ratified in February 2019, once passed by the Scottish Parliament.

If you have any employees who live in Scotland for most of the year, they need to make sure HMRC have their correct address details on record so they pay the correct amount of income tax. Please ask them to ensure their address details are up to date by accessing either their Personal Tax Account or online at GOV.UK webpage: Tell HMRC when you change your address.

Toolkits - helping to reduce errors

Accurate record keeping will help to ensure that the correct data can be sent to HMRC by the due dates and reduce delays in payments.

You may wish to download the National Insurance Contributions & Statutory Payments toolkit. The toolkit contains comprehensive sections that address areas such as Class 1 NICs and statutory payments.

The Expenses and benefits from employment toolkit provides further support for employers. The toolkit contains sections about; vehicles, travel, subsistence and entertainment, personal bills and the use or transfer of assets. We also have a new section about optional remuneration arrangements.

These toolkits have already helped many people reduce errors, demonstrate reasonable care and file timely and accurate tax returns.

Welsh Rate of Income Tax

During February and March 2019 you will receive a P9 Notice of coding for all employees that HMRC has identified as Welsh residents so that they pay the Welsh rates of Income Tax from 6 April 2019. The new codes for Welsh Taxpayers will begin with a ‘C’.

It is your employees’ responsibility to ensure that they provide you with their correct address, and to also inform HMRC if they change address. They can do this on-line at: www.gov.uk/tell-hmrc-change-of-details.

For further information on the Welsh rates of Income tax visit rates and thresholds.

www.gov.wales/welshtaxes.

Extending security deposit legislation

The government announced at Autumn Budget 2017 that it will introduce legislation in Finance Bill 2018 to extend the scope of the existing security deposits legislation to include corporation tax and CIS deductions. This will take effect from 6 April 2019.

In October’s edition we told you about the consultation responses and the draft legislation. The draft Regulations were published for consultation.

You can find out more by visiting GOV.UK.

Child Benefit and Protecting State Pension

We would like to take the opportunity to remind all parents of the importance of making a claim for child benefit regardless of income levels to make sure they don't miss out on some important benefits for them and their child.

If parents are part of couple and one of them works and pays National Insurance contributions (NICs) and the other one stays at home to care for a child, the person who is not paying NICs can protect their State Pension by completing the Child Benefit form. Completing the form also helps a child to automatically get their National Insurance Number at 16.

For parents where one or both have an individual income of more than £50,000 they may be liable for the High Income Child Benefit Charge (HICBC), a tax charge on the Child Benefit payments received. The person who pays the tax charge could be different to the person receiving payments.

Some people may decide not to receive the payments to avoid paying the charge.

Either way it is important people fill in and send us the Child Benefit form even if you decide not to get Child Benefit payments to protect their entitlement to the State Pension and to help their child receive their National Insurance Number at 16.

You and your partner both have an individual income of less than £50,000

You will not need to pay the tax charge. If your or your partner's income goes over £50,000 in any year, check if you have to pay the tax charge. https://www.gov.uk/child-benefit-tax-calculator.

The person with the highest income has income between £50,000-£60,000

If you or your partner decide to get Child Benefit payments, the person with the higher income must notify HMRC by registering for Self-Assessment to pay the tax charge each year. It will be less than the amount of the Child Benefit you get. The tax charge will not apply if you decide not to get Child Benefit payments (select "no" on question 68).

The person with the highest income has income of more than £60,000

If you or your partner decide to get Child Benefit payments, the person with the higher income must notify HMRC by registering for Self-Assessment to pay the tax charge each year. It will be the same as the amount of the Child Benefit you get. The tax charge will not apply if you decide not to get Child Benefit payments (select "no" on question 68).

More information on Child Benefit and the High Income Child Benefit Charge can be found on GOV.UK; https://www.gov.uk/child-benefit and https://www.gov.uk/child-benefit-tax-charge.

New entitlement to Parental Bereavement Leave and Pay

The Government is introducing a new workplace right to Parental Bereavement Leave and Pay for parents who lose a child under the age of 18, including those who suffer a stillbirth from 24 weeks of pregnancy.

The Parental Bereavement (Leave and Pay) Act gained Royal Assent in September 2018. Work is underway to get the Regulations ready to be laid before Parliament in 2019, with the intention that they will apply from the common commencement date of 6 April 2020.

During the Act's passage through Parliament, the Government consulted on several key aspects of the policy to be set in Regulations. The Government published its response to the consultation on 2nd November 2018.

Read the full response here:
https://www.gov.uk/government/consultations/parental-bereavement-leave-and-pay

Who will be entitled?

Employed parents who lose a child under the age of 18 (or those who suffer stillbirth from 24 weeks) will be entitled to 2 weeks of Parental Bereavement Leave as a 'day-one' right. Those with at least 26 weeks continuous service at the date of their child's death and earnings above the Lower Earnings Limit will also be entitled to Parental Bereavement Pay, paid at the statutory flat weekly rate of £145.18 (or 90% of average earnings, where this is lower).

The definition of a 'bereaved parent' is guided by the principle that those who are the 'primary carers' of the child should be the focus of the entitlement. The entitlement will apply to the child's 'legal' parents; individuals with a court order to give them day-to-day responsibility for caring for the child; and primary carers who do not have legal status, such as kinship carers.

In all cases, eligibility will be based on facts that will be clear to both the employee and their employer in order to minimise confusion.

How can the leave and pay be taken?

Eligible parents will be able to take both the leave and pay as either a single block or one or two weeks, or as two separate blocks of one week of leave and/or pay (taken at different times).

The employee will have 56 weeks from the date of their child's death in which to take the entitlement so as to allow parents to take the leave (and pay) at important moments, such as anniversaries, if they wish.

What notices will be required?

Leave

No prior notice will be required for leave taken very soon after the death. This will apply for a set number of weeks, in recognition that employees are likely to need to take leave at little or no notice. Employees will, however, be required to tell their employer that they are absent from work – informal notification will be acceptable.

If leave is taken at a later point in time, a notice requirement will apply. The proposed notice period is at least one week.

Pay

Prior notice will be required for Parental Bereavement Pay irrespective of when the pay is taken. This is in order to give employers time to process the request.

What will the evidence requirements be?

The Government is considering whether employers should be able to request evidence of entitlement to Parental Bereavement Leave where an employee is required to give notice (i.e. where the leave is taken at a later date). Where they do, the Government proposes that this should be in the form of a written declaration that the employee meets eligibility criteria for leave (this is the approach used for Paternity Leave and Pay).

This means that employers will not be able to ask parents for evidence of the child's death (e.g. they will not be able to ask for a copy of the death certificate) nor of their relationship with the child.

However, when an employee needs to take time off work to grieve very soon after the death of their child, they will not be required to provide a written declaration before going on leave or subsequently. There will be no obligation on employers to ask for this information, and no obligation on employees to provide it (i.e. it will not be part of the eligibility requirements).

For Parental Bereavement Pay, a written declaration will always be required from the employee in order to safeguard employers and the Exchequer from potential abuse, as is the case for other family related pay entitlements.

The Parental Bereavement (Leave and Pay) Act 2018 applies only to Great Britain. At the current time, no legislation to introduce parental bereavement leave or pay has been introduced in Northern Ireland, therefore, the measure will not apply in Northern Ireland.

Get ready for the increase in the National Minimum and National Living Wage on 1 April

The National Living Wage, the statutory minimum for workers aged 25 and over, will be increasing by 4.9% to £8.21 per hour. Rates for younger workers will also increase above inflation and average earnings. The new rates will apply from 1 April 2019.

The minimum wage that your staff are entitled to depends on their age and whether they are an apprentice.

As the minimum wage increases more employers than ever will be directly affected, including some of those who currently pay above the minimum.

Check out the new rates to see if they impact your business.

For further information on getting your business ready for the increase in National Minimum Wage, register here to join one of our live webinars in March.

New Minimum Wages from 1 April 2019

In the 2018 Autumn Budget there was an announcement that the National Minimum Wage and National Minimum Wage for apprentices will increase from 1 April 2019.

From January 2019 we will start to update Recruit an apprentice and Find an apprenticeship in preparation for the increase.

We will review all existing vacancies and make changes where necessary, to ensure that any vacancies with a planned start date after 1 April 2019 will meet the new minimum wage requirements. We will advise you if a change is made to your vacancy so that you can check the details.

You can choose to increase the apprentice's salary above the minimum wage by editing the vacancy through Recruit an apprentice.

If you have any queries, please contact us on:
Telephone: **0800 015 0600**.

Employers can allow providers to create apprenticeship cohorts on their behalf, as part of new service functionality

Employers will soon be able to give training providers permission to create cohorts on their behalf in their apprenticeship service account, as part of on-going improvements.

Training providers will need to access the new 'Create cohort' area of the service to choose an employer to create a cohort for. Only employers that have given permission will be listed.

Employers who wish to give permission to their provider to create a cohort will need to discuss this with their provider offline first. When employers access the service they need to click on the 'Add training provider' area and add their provider's UK Provider Reference Number (UKPRN) to complete the confirmation.

The employer will still need to approve the cohort and apprentice details before the apprentices go live.

For more information please contact the National Apprenticeship Service on **0800 015 0600** or email the helpdesk at helpdesk@manage-apprenticeships.service.gov.uk.

Access to Work: Grants to help your employees with a disability or health condition

Access to Work can provide support for employees who have a health condition or disability to stay in work and excel in their role. Almost 34,000 grants were issued last year.

Support can include:

1. Special equipment or adaptations
2. Taxis to work for those who can't use public transport
3. A support worker or job coach to help in the workplace
4. Mental health support, via the Mental Health Support Service (MHSS)
5. Disability awareness training for work colleagues
6. A communicator at a job interview or in the workplace
7. The cost of moving equipment following a change in location or job.

Access to Work can advise your employees on what support would most benefit them in the workplace. 10 disability specific teams have a detailed knowledge of the support that is available to people who have a particular disability.

The online digital service means that employees can make an AtW application at any time, making the process more accessible and convenient.

In addition, Access to Work can support employers who have an employee receiving Access to Work. Advice is available on in work support and reasonable adjustments to ensure their employee receives the appropriate support.

How to apply

Encourage your employees to apply for Access to Work, an individual can make an application to online, or by phone.

Online: apply online at any time, following the link on the Access to Work page on GOV.UK.

By phone: call the Access to Work Helpline on: **0800 121 7479**. The helpline is open **Monday to Friday, 8am to 7.30pm.**

Alternative formats are available, including a Video Relay Service (VRS) for BSL users, which can be accessed using the same link provided above.

Who is eligible to apply?

Access to Work is available to anyone over the age of 16 who has a disability or health condition that affects their ability to work, and is in or about to start paid work in England, Scotland or Wales.

Further information

AtW is a demand led grant scheme that provides practical and financial support with the additional costs faced by those whose health condition or disability affects the way they do their job.

It does not replace your duty as an employer to make reasonable adjustments, but offers support to meet any needs that are in excess of this.

Last year, AtW provided tailored and flexible support to highest ever number of people with a disability or health condition.

Construction Industry Scheme (CIS) webinars

CIS for contractors – Wednesday, 27 March 2019 at 12.00

For further support and advice about working as a contractor please register online to join a live broadcast of the CIS for contractors webinar in March 2019. You can learn more about how the scheme works, including CIS Returns, verifications and deductions, and receive answers to your questions during the live broadcast.

CIS for subcontractors – Thursday 28 March 2019 at 11.00

If you operate as a subcontractor, you can register online to join a live broadcast of the CIS for subcontractors webinar, to learn about registering, including gross payment status, deductions rates and repayment claims.

Preparing businesses for EU Exit

This week we have published our latest letter to UK businesses that trade only with the EU with details of important actions they need to take and changes to be aware of in the event of the UK leaving the EU without a deal. It is our third letter to businesses on preparing for the UK leaving the EU.

The letter asks businesses to take a number of actions to prepare for no deal. These include:

- Registering for an Economic Operator Registration and Identification (EORI) number on GOV.UK
- Deciding if they want to hire customs agent to make import and/or export declarations for them, or if they want to make declarations themselves using relevant software.
- Registering for Transitional Simplified Procedures (TSP), which is a new process to make importing easier than it otherwise would be for the initial period after the UK leaves the EU, should there be no deal.

There are also important updates on the way businesses trading with the EU pay import VAT and use EU VAT IT systems if we leave with no deal. You can read the full letter to UK businesses that trade only in the EU on GOV.UK.

New 'Prepare your business for the UK leaving the EU' tool

We have also published a 'Prepare your business for the UK leaving the EU' tool on GOV.UK to help all UK businesses:

- find out what they need to do to prepare for the UK leaving the EU
- what's changing in their industry
- information on specific rules and regulations.

All you need to do is answer 7 simple questions to receive guidance relevant to your business and sector. You can access the tool at Prepare your business for the UK leaving the EU.

Make sure you find out about all of our EU Exit news as it happens

Register for our email update service by clicking on this link and selecting 'business help and education emails', then 'EU Exit' to stay up-to-date with all of the latest guidance and support to help you prepare your business for the UK leaving the EU.