

# Top tips for Employer Year End reporting deadlines



## EMPLOYERS' YEAR-END REPORTING

### Gender pay

4 April

- ▶ Identifying the relevant reporting entities and the correct number of employees within them is vital – get this wrong and all your other figures will be too.
- ▶ Make sure you are using the right payroll data – have you included individuals not on full pay?
- ▶ Have you selected the right elements of pay for your calculations?
- ▶ Have you included bonuses and non-cash items at the right values?
- ▶ Calculations – make sure you use the prescribed method for calculating quartiles and the six reportable measures.

### STBVs

31 May

- ▶ Check visitor's home country: Only those from nations with a UK DTA featuring a Dependent Personal Services/Employment Income article are eligible.
- ▶ Assess visit purpose & data accuracy: Not every visitor needs reporting but have all visits been recorded?
- ▶ Note foreign branch employees: Those from non-resident branches don't qualify.
- ▶ Watch for non-resident Directors: UK 'statutory' Directors on local duties are excluded.
- ▶ Monitor cost recharges: UK time spent may impact coverage when costs are recharged to a UK Company.

### PSA

5 July for new PSA application and 22 Oct for payment of PAYE/NIC.

- ▶ Accurate coding is vital so you can review the costs to in detail and don't include exempt benefits.
- ▶ Plan how you use your benefits budget wisely to reduce the tax burden.
- ▶ PSAs usually cost less than grossing up through payroll so ensure costs are compared for each benefit.
- ▶ Remember you may have to do separate computations for England and Northern Ireland; Scotland and Wales.
- ▶ [Talk to us](#) – we can provide analytical tools developed over many years of assisting clients.

### P11Ds

6 July

- ▶ HMRC expect accurate reporting - have you got [P11D software?](#)
- ▶ The [£150 exemption for annual staff events](#) can be complex to apply – check those details.
- ▶ Some benefits are 'trivial' and don't need to be reported – but there are [complex rules](#).
- ▶ Making [cheap loans](#) (no/low interest charged) available for employees can create a taxable benefit - but there are exemptions.
- ▶ Accurate tracking of [car and van benefits](#) is vital.
- ▶ Are you considering [payrolling benefits in kind?](#) Register by 5 April.

### Share plans

6 July

- ▶ Returns are required for all open 'plans' – nil returns are required to be submitted where there has been no ERS activity in the tax year.
- ▶ Collate all your data to report in one place to avoid missing any reportable activity.
- ▶ Don't forget internationally mobile employees – you may still need to report for them.
- ▶ For the '[Other](#)' return, don't forget to include the correct identifier numbers for the specific types of reportable events.
- ▶ Don't forget to report any [EMI grants](#)!
- ▶ Save your submission receipts as proof of filing on time.

### If you miss the deadline

You may be named and shamed by the Government Equalities Office. [Read more](#)

HMRC may withdraw the STBV Agreement, imposing strict PAYE duties for short-term business visitors with potential penalties for late compliance. [Read more](#)

Without a PSA, benefits must be taxed on employees. [Read more](#)

Penalties will be charged. [Read more](#)

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Visit our Employer [Year End reporting hub](#) for expert support

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