



Focus on

Employment tax services

The tax responsibilities for employers are increasing and with it the need to engage specialist help. Our employment tax team has considerable experience of helping employers understand their responsibilities, in setting up systems to enable them to comply with the red tape with minimum effort and utilising tax mitigation strategies to best manage your tax position.

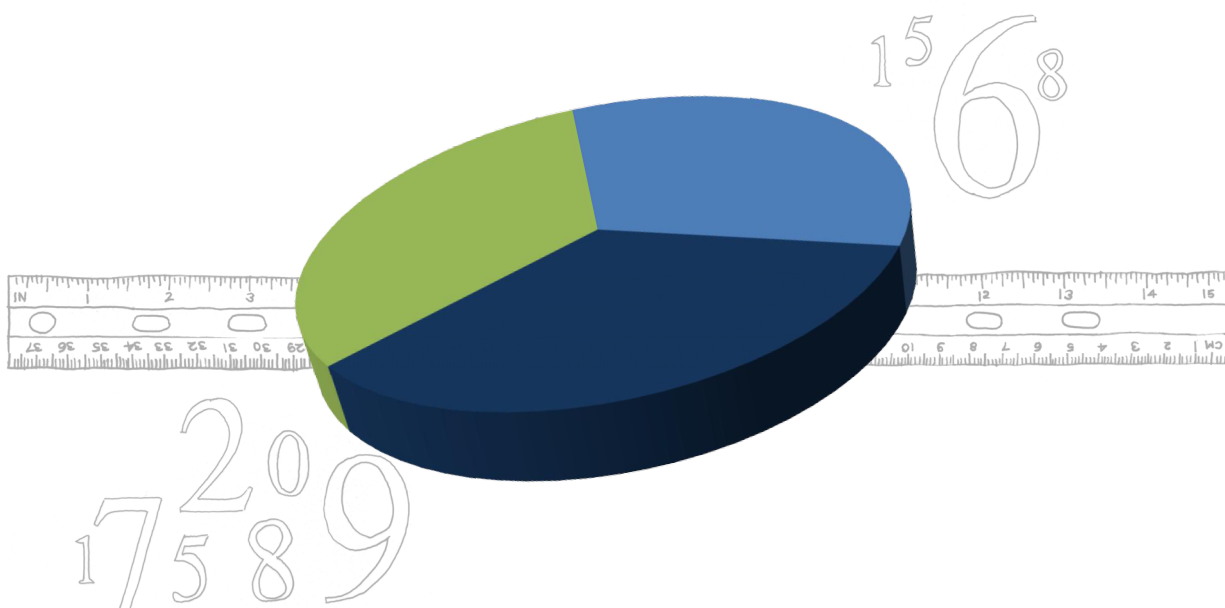
PAYE advisory

Whether you are looking to review your PAYE compliance or increase staff retention, our PAYE advisory services will do so in the most tax efficient manner available.

Of current interest is:

Salary sacrifice: Saving National Insurance by providing tax-favoured benefits (e.g. pensions, childcare vouchers, company cars, holidays, cycle to work schemes, daily subsistence rates).

Employer compliance: To give comfort that your company is not open to any major tax exposures, our employment tax team can review your systems and advise on improvements. If we are engaged to handle a HMRC review, then the enquiry can generally be concluded more quickly and your key employees will be able to focus their time elsewhere.



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Construction Industry Scheme (CIS): We can help contractors to understand and comply with the rules and deal with appeals against loss of gross status.

Status of workers: We can review whether a worker’s status is genuinely consistent with that of self-employment – or whether they should in fact be employed, potentially saving a company National Insurance payments and employment rights costs.

Company cars: We can analyse the cost of providing cars to employees via the different funding options and with the modelling of any cash alternative.

Termination payments: The tax treatment of termination payments is complex. We can ensure payments are structured correctly and take advantage of the relevant exemptions.

Equity & reward

We can assist with all aspects of Equity & Reward.

There are a number of HMRC approved share plans that are tax efficient for both employer and employee e.g. Enterprise Management Incentives (EMI), Company Share Option Plan (CSOP), Save As You Earn (SAYE), Share Incentive Plan (SIP) and conversion of Overseas Share Plan in the UK to CSOP. Our employment tax team will advise on the best plan for you dependent on the size of your company.

With unapproved share plans that include Employee Share Ownership Trust (ESOT), Deferred Share Plan (DSP), Split Interest Share Plan (SISP), flowering shares, measured incentive share plan, ‘freezer schemes’ and Long Term Incentive Plans (LTIPS), our team can take into account the circumstances of your business and advise on the best plan available.

We can also advise on share valuation, tax valuation of an interest on shares, reviewing share plan administration for PAYE compliance and accounting for share plans (IFRS2/FRS20) as well as non-share based incentive schemes such as cash bonus plans.

Expatriate tax

Companies entering into international secondments of staff either from or to the UK must be fully aware of their responsibilities.

Tax compliance services: To ensure you are compliant with UK tax legislation, we will provide as much support as possible including exit/entry arrival/departure tax briefings, home and host tax returns, hypothetical tax calculations, tax equalisation calculations, modified payroll.

Social security: Again, to assure compliance and protect the assignee regarding home country pensions and state benefits etc., we will ensure correct completion of form E101/Certificate of Coverage.

Advisory services: In order to drive down the cost of international assignments as tax efficiently as possible, our advisory services include benchmarking; creating policy; cost projections; immigration; HR functionality; tax and social security advice for cross-border movements; and pre-assignment planning.

Contact

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