Yellow Payslip Booklet Guide for 2009/2010

Each month we will send you a form P32 showing the amount of PAYE and NIC that needs to be paid over to the HMRC every month. Below is an example header of a P32 detailing the tax month to which it relates.

Date : 20/03/2009
Time : 11:13:07

Test Company
Form P32 (2009) - Employer Payment Record

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Tax Month From:	1	**Tax Month To:**	1
Date From:	06/04/2009	**Date To:**	05/05/2009

The amount of PAYE and NIC needs to be paid over to the HMRC using your yellow payslip booklet. The table below shows details of payments due for that particular month. The numbers correspond with the numbers in your yellow payslip booklet. SSP Recovery and SMP Compensation are shown on your P32 and the total amount due is shown at number 14. If you receive funding (we can apply for this on your behalf) for SSP or SMP please add this to your P32 figures.

1	-	PAYE Income Tax :	132.00	
2	-	Student Loan Deductions :	0.00	
3	-	Net Income Tax :	132.00	(1 + 2)
4	-	Gross National Insurance :	157.03	
5	-	Total SSP Recovered :	0.00	
6	-	Total SMP Recovered :	381.64	
7	-	NIC Compensation on SMP (if due) :	17.20	
8	-	Total SPP Recovered :	0.00	
9	-	NIC Compensation on SPP (if due) :	0.00	
10	-	Total SAP Recovered :	0.00	
11	-	NIC Compensation on SAP (if due) :	0.00	
12	-	Total NIC Deductions :	398.84	
13	-	Net National Insurance :	-241.81	(4 minus 12)
14	-	Total Amount Due :	-109.81	(3 +13)

If the figure is a negative, you still need to inform the HRMC that no payment is due by sending a blank slip from your yellow payslip booklet showing the total amount due. Please note that you do not need to show separate amounts of PAYE and NICs.

The HMRC recommend that you pay electronically. For further information on paying electronically please refer to the enclosed HMRC form P30B Insert. A copy of this can also be found on our website at http://www.payepeople.co.uk/about/useful_forms.html

The deadline for payment if using your yellow booklet is 19th of the month; please leave enough time for any cheque payments to clear by this date.

By paying electronically you will have until 22nd of the month. Payment must reach HMRC bank account and clear no later than 22nd of the month. For further guidance on sending monies electronically please refer to the HMRC form P30B Insert.