

## Tax and National Insurance Contributions

As an employer you have the legal duty to ensure that tax and national insurance contributions are paid to the Inland Revenue. This year (2009/2010) the tax threshold is £116, which means that if your Personal Assistant earns over this amount (this is their total earnings, not just what you pay them) payments have to be made.

This is one area that many people feel unsure about – but it need not be a problem, and we at DASL can help.

There are two choices:

- you deal directly with the Inland Revenue yourself or
- you can use a Payroll company.

### Inland Revenue direct

The Inland Revenue do provide a service to support you as an employer to calculate the tax and national insurance contributions and other employer related issues.

You can contact them directly at [www.hmrc.gov.uk](http://www.hmrc.gov.uk)  
or call the New Employer Help Line on 0845 6070143  
Monday to Friday 8.00 a.m. to 8.00 p.m.  
Saturday and Sunday 8.00 a.m. to 5.00 p.m.

### Payroll Companies

A Payroll company can be used to deal directly with the Inland Revenue on your behalf and let you know how much to pay your Personal Assistant by sending payslips minus the deductions already calculated.

We have a list of companies that provide this service and are used by existing Direct Payments Clients. The cost of this comes out of the Direct Payments money you receive from Social Services.