



PAYROLL SERVICES

SCHEDULE OF SERVICES

This schedule should be read in conjunction with the engagement letter and the terms of business.

1. RESPONSIBILITIES AND SCOPE FOR PAYROLL SERVICES

1.1. Recurring compliance work

1.1.1. We will prepare your payroll for each payroll period to meet employment tax requirements, specifically:

- a) calculating the Income Tax Installment Scheme (ITIS) income tax deductions;
- a) calculating the employees' social security contributions deductions;
- b) calculating the employer's social security liabilities;
- c) calculating statutory payments, for example, statutory sick pay and/or statutory maternity pay;
- d) calculating employee and employer pension contributions for employees who are members of workplace pension schemes on the basis of the information that you provide to us;
- e) calculating other statutory and non-statutory deductions such as Manpower returns; and
- f) submitting information electronically to the Jersey tax office.

1.1.2. Before the time of payment through the payroll or due date, we will prepare and send to you the following documents:

- a) payroll summary report showing the reconciliation from gross to net for each employee and all relevant payroll totals;
- b) a payslip for each employee;
- c) a report showing your employer and employee social security liability and ITIS liability and due date for payment; and

1.1.3. We will submit payroll information either online or thorough in house payroll management software to the Jersey tax, social security and manpower departments. You must ensure the data provided to us is complete and accurate and your attention is drawn to your legal responsibilities as set out below.

1.1.4. At the end of the tax year we will should you so request:

- a) A payslip for each employee on the payroll at the year-end
- b) give you details of the social security paid in the year
- c) give you details of the ITIS paid in the year

1.2. Excluded, ad hoc and advisory work



1.2.1. The scope of our services provided to you will be only as set out above, and all other services which we may offer are excluded. If you instruct us to do so, we will provide such other taxation, ad hoc and advisory services as may be agreed between us from time to time. These may be the subject of a separate engagement letter at our option. Where appropriate, we will agree with you a separate fee for any such work you instruct us to undertake. Examples of such work that you may wish to instruct us to undertake include:

- a) work in connection with workplace pension schemes other than that detailed above;
- b) dealing with any compliance check or enquiry by the taxes office into the payroll data submitted;
- c) preparing and submitting any amended returns or data for previous tax years;

1.2.2. If specialist advice is required, we may need to seek this from, or refer you to, appropriate specialists.

1.3. Changes in the law, in practice or in public policy

1.3.1. We will not accept responsibility if you Law on advice given by us on an earlier occasion without first confirming with us that the advice is still valid in the light of any change in the law, practice, public policy or in your circumstances.

1.3.2. We will accept no liability for losses arising from changes in the law (or the interpretation thereof), practice or public policy that are first published after the date on which the advice is given.

1.4. Your responsibilities

1.4.1. Even though you are engaging us to help you meet your payroll obligations, you are legally responsible for:

- a) ensuring that the data in your payroll submissions is correct and complete;
- b) complying with auto-enrolment obligations;
- c) making any submissions by the due date; and
- d) paying tax and NIC on time.

Failure to do any of the above may lead to penalties and/or interest.

1.4.2. Employers cannot delegate these legal responsibilities to others. You agree to check that submissions we have prepared for you are correct and complete before approving them.

1.4.3. To enable us to carry out our work, you agree:

- a) that all information required to be delivered online is submitted on the basis of full disclosure;



- b) to provide full information necessary for dealing with your payroll affairs; we will rely on the information and documents being true, correct and complete and will not audit the information or those documents;
 - c) to agree with us the name(s) of the person(s) authorised by you to notify us of changes in employees and in rates of pay and other information relevant to the services provided under this schedule; we will process the changes only if notified by that/those individual(s);
 - d) to advise us in writing of changes of payroll pay dates;
 - e) to notify us at least 10 working days [or such other period as agreed with us] before the payroll pay date of all transactions or events which may need to be reflected in the payroll for the period, including details of:
 - all new employees (including full names, address, date of birth, gender, social security number, their start date and starter form and details of their remuneration package;
 - all changes to remuneration packages;
 - information necessary to enable us to calculate statutory payments, ie, statutory sick pay, statutory maternity pay, statutory adoption pay, statutory paternity pay, statutory shared parental pay;
 - irregular and/or ad hoc payments and the dates to be paid; and
 - all leavers, their leaving date, termination payments, and any payments made after the leaving date.
 - f) to keep us informed of changes in circumstances that could affect the payroll; if you are unsure whether a change is material, please tell us so we can assess its significance;
 - g) to authorise us to approach such third parties as may be appropriate, for information that we consider necessary to deal with your payroll.
- 1.4.4. If we do not hear from you by the above deadlines, subject to any other agreement between us, we will take your silence as your approval for us to submit the return.
- 1.4.5. If the information required to complete the payroll services set out above is received later than the dates specified above or agreed with us, we will still endeavour to process the payroll and returns to meet the filing deadlines; but we will not be liable for any costs or other losses arising if the payroll is late or the returns are filed late in these circumstances.
- 1.4.6. If you require us to make a correction after the Social Security or ITIS returns have been submitted, you will let us know as soon as possible and, ideally, before the next payroll run.
- 1.4.7. You will forward to us any communications received from the taxes office, in sufficient time to enable us to deal with them as may be necessary within the requisite time limits.