

Your new Payslip – workers with expenses, not under Supervision, Direction and Control (SDC)

We appreciate that receiving your payslip for the first time may be confusing so we have produced this annotated guide to help you get to grips. This payslip will only be for those workers found not to be under SDC, who can submit expenses.

Your gross pay is split into Basic Pay (hours worked at the minimum wage) plus additional pay (anything else owed above minimum wage. If you have requested holiday pay, it will appear here as well.

Date funds clear in your account

Clipper Umbrella		Tax Period: 31 - Week Ending: 01.11.2020		
Comments	Company Name	Start Date	End Date	
	CLIPPER CONTRACTING GR	26/10/2020	01/11/2020	
Employee No.	Employee Name	Process Date	NI Number	
40023985	Worker Name	06.11.2020	AA000000A	
Company Receipts	Units	Rate	Amount	
Basic Pay	40.00	15.00	600.00	
Company Deductions	Amount			
HMRC Payment NIERS	36.42			
Apprenticeship Levy	1.93			
Expenses	106.25			
Management Company Margin	22.50			
Retained Holiday Pay	46.62			
Employee Gross Pay	386.28			
Employee Payments	Units	Rate	Amount	
Basic Pay	40.00	8.72	348.80	
Expenses	1.00	106.25	106.25	
Additional Pay	1.00	37.48	37.48	
Employee Deductions	Amount			
Tax	29.00			
National Insurance	24.39			
Mr Worker Name	This Period		Year To Date	
	Total Gross Pay	386.28	Gross Pay YTD	386.28
	Gross for Tax	386.28	Gross for Tax YTD	386.28
	Earnings for NI	386.28	Tax Paid YTD	29.00
	Total Deductions	53.39	NI Earnings YTD	386.28
	Payment Status	1250L/X	EE's NI YTD	24.39
	Payment Method	Cheque		

These are the expenses paid to you. In this example, only £106.25 was claimed and approved. The fixed allowance available was £50 and an additional £56.25 of mileage was claimed.

NET PAY 439.14

This is your gross pay less your tax, NI and any pension.

These are your total expenses against which a claim must be made. Expenses are deducted as a cost here, then added in the 'Payments' on page 1 so not subjected to tax and NI.

It is very important to note that mileage claims are outside the fixed expense allowance regime.

These are the funds received by Clipper Contracting from your agency. In this case £600

Reconciliation Statement

Employee No	Employee Name	Process Date	National Insurance Number
40023985	Worker Name	06.11.2020	AA000000A

Company Receipts:

	Units	Rate	(£)
Basic Pay	40.00	15.00	600.00
Total			600.00 (A)

Less: Company Costs:

	(£)
Retained Margin	22.50
Expenses	56.25
Fixed Expenses Deduction	50.00
Employer's NIC	29.99
Holiday provision	46.62
Apprentice Levy	1.93
WTR NI Accrual	6.43
Total	213.72 (B)

Receipts less Costs: 386.28 (A) - (B)

Gross For Tax 386.28

These are the expenses submitted outside the fixed element (mileage)

This is the amount of expenses that are fixed for the week (subsistence, public transport etc) against which you must make a claim.

If you do not submit expenses totalling the pre-determined fixed amount, the additional amount left unclaimed will be highlighted here. For example, if only £20 of the £50 were claimed, £30 would show here as 'an utilised element'