

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 Contracting Group Ltd Tax Period: 2 - Week Ending: 09.04.2017

Comments

Employee No.	Employee Name	Process Date	National Insurance Number
		14.04.2017	

Payments				Deductions	
	Units	Rate	Amount		Amount
Basic Pay	40.00	7.50	300.00	Tax	23.60
Expenses	1.00	162.50	162.50	National Insurance	21.86
Additional Pay	1.00	39.14	39.14		

This Period		Year To Date	
Total Gross Pay	501.64	Gross Pay TD	1125.38
Gross For Tax	339.14	Gross For Tax TD	962.88
Earnings For NI	339.14	Tax Paid TD	104.00
Total Deductions	45.46	NI Earnings TD	962.88
Ees NI	21.86	Ees NI TD	77.87
Tax Code	1150L		
Payment Method	Bacs		
		Net Pay	456.18

These are the expenses paid to you. In this example, only £162.50 was claimed and approved. The fixed allowance available was £50 and an additional £112.50 of mileage was claimed.

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 £410

Reconciliation Statement

Employee No	Employee Name	Process Date	National Insurance Number
3			

Company Receipts:

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

Less: Company Costs:

Retained Margin	(£)	24.95	Clipper's weekly margin
Expenses		112.50	
Fixed Expenses Deduction		50.00	
Employer's NIC		25.13	Employer's NIC that Clipper has to pay as your employer
Holiday provision		40.93	Your holiday fund accrual
Apprentice Levy		1.70	The Apprenticeship Levy we collect on behalf of the government
WTR NI Accrual		5.65	The Employer's NIC on your holiday pay accrual
Total		260.86 (B)	

Receipts less Costs:

339.14 (A) - (B)

Gross For Tax

339.14

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'