



Welcome

Hello and welcome to December's edition of the Employer Bulletin

This edition, the first since the Budget on 29 October gives more details and links to some of the measures announced. We have also included more detail around the [Finance Bill](#) on page 2.

We will continue to use the Employer Bulletin to tell you about new products and changes which may affect you and to give you access to further information if you need it. With that in mind I'd like to encourage you to sign up to receive an email alert from us each time a new edition of the Employer Bulletin is published.

The email alert system is no longer tied to a PAYE reference number – meaning that it's no longer just employers who can sign up – and there are no restrictions on the number of individuals per company who can receive the alert.

So make sure you don't miss any future updates by signing up to receive one of our [new email alerts](#). You can also follow us on twitter [@HMRCBusiness](#)

And finally our aim is to be able to deliver clear, consistent and timely information which is appropriate for employers and helps you to meet your payroll obligations to HMRC. So, if you have any comments or suggestions about any of the content of the Employer Bulletin or would like to see a specific topic covered, please drop me a line at john.berry@hmrc.gsi.gov.uk

John Berry
Editor

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Budget announcements

The Chancellor announced a number of changes which might affect employers when he delivered his Autumn Budget on 29 October

Company cars and vans 2019-20

From 6 April 2019, the multiplier for the car fuel benefit charge and the flat rate van fuel benefit charges will increase by the September 2018 Retail Price Index to £24,100 and £655 respectively. The flat rate van benefit charge will be increased by the September 2018 Consumer Prices Index to £3,430.

The change will have effect on and after 6 April 2019.

The changes will be legislated by statutory instrument to ensure the changes are reflected in tax codes for 2019-2020.

Further details: [Company cars and vans](#).

Company car tax emission regime

As previously announced, the government will legislate in Finance Bill 2019-20 to confirm that – for the purposes of company car tax – the applicable carbon dioxide figure for cars will be based upon the new Worldwide harmonised Light-vehicles Test Procedure (WLTP).

The government also announced at Budget 2018 that they will publish a review into the impacts of adopting WLTP on the company car tax system, reporting at Spring Statement 2019.

For cars registered prior to 6 April 2020, HMRC will continue to use the current New European Driving Cycle (NEDC) test procedure for the purposes of collecting company car tax.

Changes to the treatment of expenses for unpaid office-holders

The government will legislate in Finance Bill 2019-20 so that expenses paid or reimbursed to unpaid office-holders, are exempt from income tax when incurred because of their voluntary duties.

This places the existing concessionary treatment of paying or reimbursing reasonable expenses incurred because of their voluntary duties on to a statutory footing, providing certainty for those organisations engaging unpaid office-holders.

Corresponding legislation will be introduced to mirror the income tax exemption for National Insurance contributions.

The new rules will apply from 6 April 2020.

Finance (No 3) Bill 2018-19 Measures

The following measures are all subject to the Finance (No 3) Bill receiving Royal Assent, which is expected shortly.

Beneficiaries of tax-exempt employer-provided pension benefits

Legislative changes will be made in Finance Bill 2018-19 to widen the scope of an existing tax exemption for premiums paid by employers for an employee into life assurance products or certain overseas pension schemes where the beneficiary is the employee or a member of the employee's family or household.

The changes will allow an employee to nominate any individual or a charity as a beneficiary without being liable to income tax as a benefit-in-kind on the contributions paid by an employer.

The changes will apply from 6 April 2019. [Explanatory notes](#).

Employer-provided charging for electric vehicles

Charging for batteries of electric vehicles at or near the workplace will be exempt from tax where an employer provides a charging point as a Benefit in Kind. The measure removes any reporting requirement, meaning employers no longer need to list the provision of an electric charging point as a Benefit in Kind when completing P11D forms. This measure will not apply to employer-provided vehicles, which are subject to a separate exemption for running costs such as electricity. This measure will take effect from 6 April 2018.

Changes to Optional Remuneration Arrangements rules for taxable cars and vans

This legislation addresses two anomalies in the April 2017 Optional Remuneration Arrangements (OpRA) rules, by introducing legislation to:

- ensure that when a taxable car or van is provided through OpRA, the amount foregone, which is taken into account in working out the taxable benefit in kind, includes any amount foregone in connection with associated costs (such as insurance and servicing);

- adjust the value of any capital contribution towards a taxable car when the car is made available for only part of the tax year.

The new rules apply from 6 April 2019 – guidance will be updated to reflect the changes.

Change to the income tax and NICs treatment of emergency vehicles available for private use

This legislation:

- extends the scope of the current exemption for emergency vehicles made available for private use to cover all commuting journeys;
- introduces transitional arrangements for the period 6 April 2017 to 5 April 2020 for calculating the value of the benefit for emergency vehicles under the ‘use of assets’ legislation to what was broadly previous practice;
- allows the cost of fuel to be excluded from the calculation of additional expenses for the year under the following circumstances:
 - the employer has not provided any fuel for private use;
 - the cost of fuel for any private mileage has been made good in full by the employee on or before 6 July following the relevant tax year;
 - any reimbursement for fuel by the employer is only for fuel used for business mileage.

The changes apply from 6 April 2017 – guidance will be updated to reflect the changes.

Abolishing receipt checking requirement for benchmark scale rates

This legislation means that employers will no longer be required by HMRC to check details of employee expenditure (receipts) when paying or reimbursing expenses at or below the published benchmark scale rates for allowable travel expenses. Employers will only be required to ensure that employees are undertaking qualifying business travel on the occasions on which payments or reimbursements are made. This legislation does not prevent employers checking employee receipts when reimbursing in this way for their own purposes. This legislation does not apply to payments or reimbursements made under bespoke scale rate payments or industry-wide rates.

The changes apply from 6 April 2019 – guidance will be updated to reflect the changes.

Legislating overseas scale rates

HMRC’s overseas scale rates provide employers with maximum guideline amounts for reimbursing or paying employees allowable travel costs when they travel abroad on business. The legislation puts the concessionary accommodation and subsistence overseas scale rates (OSR) onto a statutory basis.

OSR will be subject to the same reduced checking requirement as benchmark scale rates and employers will only be required to ensure that employees are undertaking qualifying business travel on the occasions on which payments or reimbursements are made.

The changes apply from 6 April 2019 – guidance will be updated to reflect the changes.

Employers choosing to reimburse their staff for the cost of the EU Settled Status scheme

From 30 March 2019 European Union (EU) citizens and their family will be able to apply to get either settled or pre-settled status.

Where an employer pays or reimburses their employees’ application, such a payment will be taxable as employment income as the payment is of direct monetary value to the employee.

However employers can also choose to meet the cost of this tax charge for their employees. For many employers this can be managed using their exiting arrangements with HMRC, using a PAYE Settlement Agreement (PSA) which allows employers to make one annual payment to cover all the tax and National Insurance due on minor, irregular or impracticable expenses or benefits for their staff.

For further information regarding PSA please see [here](#).

Important information about Visa Costs being met by UK employers

Visa Costs for prospective and existing employees outside of the UK

Under current rules migrants outside of the European Economic Area (EEA) or Switzerland who wish to come to the UK to take up employment need to apply for a visa.

Where a non-domiciled individual comes to the UK to take up employment and an employer covers these costs there will be no liability to income tax and National Insurance contributions (NICs). This is because the visa application costs are considered to be travel related and therefore covered as a deduction under s.373 ITEPA 2003 as “provision of travel facilities”.

Visa Costs for prospective and existing employees inside the UK

However, these payments will be liable to income tax and NICs when the applicant is already in the UK, because such costs cannot be regarded as “provision of travel facilities”. They also do not meet the general deduction rules under s.336 ITEPA 03 because such costs are not incurred “in the performance of the duties of the employment” as they merely put an employee in a position to eventually perform those duties.

Employer-provided living accommodation - the 'customary' test under s99(2) ITEPA 2003

Several exemptions exist in respect of employer-provided living accommodation, one of which is set out under s99(2) ITEPA 2003. This is when the accommodation is provided for the better performance of the duties **and** the employment is one of the kind where it is customary for employers to provide living accommodation.

We are taking this opportunity to remind employers who do offer accommodation to employees that ‘customary’ in this context does not apply to a specific employer alone. A practice is customary if it is recognisable as the norm and if failure to observe it is exceptional. The ‘customary’ test is satisfied where it is the normal practice to provide living accommodation for a class of employee (e.g. in an employment sector).

Our guidance confirms that there is no ‘custom’ where less than half of the employees in a particular kind of employment are provided with living accommodation. If this test is not met, and the ‘representative occupier’ provisions do not apply, the amount of the benefit is liable to income tax and employer Class 1A NICs. You can find more about the meaning of [‘representative occupier’](#).

Our interpretation of the [‘customary test’](#) is in line with the case law in *Vertigan v Brady* (60TC624).

Contacting HMRC

If any of your employees need to contact HMRC the correct details for Income Tax, Pay As You Earn and Self Assessment are:

HM Revenue and Customs
BX9 1AS.

Our telephone number is 03000 200 3300. Additional contact details can be found [here](#). They will need to have their National Insurance number to hand when contacting HMRC.

Employees can set up or sign into their personal tax account where they can check and update their records at www.gov.uk/personal-tax-account

Employers or their agents can set up or sign in to a [business tax account](#), to manage and pay their taxes. It enables businesses to see an overview of their current status and the actions they need to take. For more information on HMRC online services go to www.gov.uk/log-in-register-hmrc-online-services

Feedback from employers introduced into apprenticeship service

Since September 2018 employers using the apprenticeship service have been able to leave feedback about their experiences of working with their training providers.

The feedback received to date is available on [Find apprenticeship training](#) or when searching for a specific training provider in the [provider search pages](#). With each round of employer invitations and reviews received we will build a bigger and better picture of the training providers delivering apprenticeship training.

In future, we plan to make this feedback one of the key metrics in all searches made on the [Find apprenticeship training](#) service, enabling employers to filter their search results and helping them choose training providers that best suit their business needs.

For more information about the new feedback feature, read our [ESFA Digital Blog](#).

Welsh rates of Income Tax (WRIT)

In November 2018 HMRC wrote to over 2m customers with a main residence in Wales telling them about Welsh rates of Income Tax. This includes people living in Wales with an active record of employment (regardless of where they work).

In February/March you will receive 'C' PAYE codes for all your employees where our records show they are resident in Wales. Please ensure that the correct tax code is used with effect from 6 April 2019.

Further information on the Welsh Government budget is available [here](#).

HMRC will continue to administer WRIT as part of UK Income Tax system.

Your employees do not need to do anything unless they move home. Please remind them to notify HMRC if they do. They can keep their address details up to date at www.gov.uk/tell-hmrc-change-of-details

More [information](#) on the changes available on GOV.UK.

Toolkits - helping to reduce errors

Accurate record keeping will help ensure that the correct data is sent to HMRC by due dates, as well as reducing delays in payments.

The [National Insurance Contributions & Statutory Payments toolkit](#) is available to download and contains comprehensive sections that address areas such as Class 1 NICs and statutory payments.

The [Expenses and benefits from employment toolkit](#) provides further support for employers. The toolkit contains sections about; vehicles, travel, subsistence and entertainment, personal bills and the use or transfer of assets. It also has a new section about optional remuneration arrangements.

These toolkits are already helping many employers to reduce errors and file timely and accurate tax returns.

Basic PAYE Tools for 2019-2020

The April 19/20 version of Basic PAYE Tools (BPT) will be available for customers to download on GOV.UK in time for the start of the new tax year.

Off-payroll working in the private sector

At Budget 2018, following consultation, the government announced reforms to address non-compliance with the off-payroll working rules in the private sector. The off-payroll working rules (commonly known as IR35) ensure that individuals who work like employees pay broadly the same employment taxes as directly engaged employees, even where they work through their own company.

The reform does not introduce a new tax; it tackles non-compliance with the off-payroll working rules introduced in 2000. These rules only affect people working like employees and through a company; they do not apply to the self-employed.

From April 2020, where an individual is engaged by a medium or large-sized business and works through a company, the business will become responsible for assessing the individual's employment status. If the rules apply, the business, agency or third party paying the individual's company will be responsible for deducting income tax and NICs through PAYE as for employees, and paying employer NICs. Existing rules will continue to apply for engagements with small businesses. The definition of a 'small business' will be based on the Companies Act 2006 definition of a small company.

The [Check Employment Status for Tax \(CEST\) service](#) is available to help businesses determine whether the off-payroll working rules apply. We will continue to work with stakeholders over the coming months to improve CEST and associated guidance before the reforms come into effect.

We will be publishing a further consultation early next year to seek views on the detailed operation of rules in the private sector. We will also provide a package of education and support to businesses in the run up to April 2020 to help them implement the rules.

The [Summary of Responses](#) to the consultation and a new [Fact Sheet](#) have been published on GOV.UK.

Company Car Tax Diesel Supplement

In April 2018 Issue 71 Employer Bulletin we communicated an [increase in the diesel supplement for company cars](#) from 6 April 2018. We also covered the introduction of an exemption from the diesel supplement for some cars, available from the same date.

Diesel cars which meet the levels of Nitrogen Oxide (NOx) emissions, permitted by Euro standard 6d, qualify for exemption from the entire diesel supplement.

For the 2019 to 2020 tax year information will be available from the Driver Vehicle Licencing Agency (DVLA). For cars manufactured after September 2018, the online [Vehicle Enquiry Service](#) will help you identify whether a car meets Euro standard 6d.

Euro standard 6d information is also available on the form V5C for cars registered from 1 September 2018 onwards.

How to report a diesel company car which is new or made available to an individual for the first time during the 2019 to 2020 tax year, and which complies with Euro standard 6d

From 6 April 2019 a new fuel type will be shown on form P46 (car) called 'Fuel Type F – Diesel cars meeting Euro standard 6d'. This fuel type should be used for reporting diesel company cars which are Euro standard 6d compliant.

Payrolling the car and car fuel benefit for a diesel company car which is Euro 6d compliant

If you have registered to payroll the car and car fuel benefit charge in the 2019 to 2020 tax year for a Euro standard 6d compliant diesel car:

- calculate the cash equivalent using the appropriate percentage for 'Fuel Type F'
- enter this amount in 'Box 182' of the Full Payment Submission (FPS)
- enter 'F' in 'Box 177' of the FPS.

Further information about P11D completion will be provided in due course.

Calculating the cash equivalent

From the 2019 to 2020 tax year onwards, if you use the HMRC online calculator, or other business tools to calculate cash equivalent for company cars, there will be a new fuel type 'Fuel Type F – Diesel cars meeting Euro standard 6d'. This should be used when calculating the value for diesel company cars which are Euro 6d compliant.

New entitlement to Parental Bereavement Leave and Pay

The Government is introducing a new workplace right to Parental Bereavement Leave and Pay for parents who lose a child under the age of 18, including those who suffer a stillbirth from 24 weeks of pregnancy.

The Parental Bereavement (Leave and Pay) Act gained Royal Assent in September 2018. Work is underway to get the Regulations ready to be laid before Parliament in 2019, with the intention that they will apply from the common commencement date of 6 April 2020.

During the Act's passage through Parliament, the Government consulted on several key aspects of the policy to be set in Regulations. The Government published its response to the consultation on 2 November 2018.

Read the full response [here](#).

Who will be entitled?

Employed parents who lose a child under the age of 18 (or those who suffer stillbirth from 24 weeks) will be entitled to 2 weeks of Parental Bereavement Leave as a 'day-one' right. Those with at least 26 weeks continuous service at the date of their child's death and earnings above the Lower Earnings Limit will also be entitled to Parental Bereavement Pay, paid at the statutory flat weekly rate of £145.18 (or 90% of average earnings, where this is lower).

The definition of a 'bereaved parent' is guided by the principle that those who are the 'primary carers' of the child should be the focus of the entitlement. The entitlement will apply to the child's 'legal' parents; individuals with a court order to give them day-to-day responsibility for caring for the child; and primary carers who do not have legal status, such as kinship carers.

In all cases, eligibility will be based on facts that will be clear to both the employee and their employer in order to minimise confusion.

How can the leave and pay be taken?

Eligible parents will be able to take both the leave and pay as either a single block of one or two weeks, or as two separate blocks of one week of leave and/or pay (taken at different times).

The employee will have 56 weeks from the date of their child's death in which to take the entitlement so as to allow parents to take the leave (and pay) at important moments, such as anniversaries, if they wish.

What notices will be required?

Leave: no prior notice will be required for leave taken very soon after the death. This will apply for a set number of weeks, in recognition that employees are likely to need to take leave at little or no notice. Employees will, however, be required to tell their employer that they are absent from work – informal notification will be acceptable.

If leave is taken at a later point in time, a notice requirement will apply. The proposed notice period is at least one week.

Pay: prior notice will be required for Parental Bereavement Pay irrespective of when the pay is taken. This is in order to give employers' time to process the request.

What will the evidence requirements be?

The Government is considering whether employers should be able to request evidence of entitlement to Parental Bereavement Leave where an employee is required to give notice (i.e. where the leave is taken at a later date). Where they do, the Government proposes that this should be in the form of a written declaration that the employee meets eligibility criteria for leave (this is the approach used for Paternity Leave and Pay).

This means that employers will not be able to ask parents for evidence of the child's death (e.g. they will not be able to ask for a copy of the death certificate) nor of their relationship with the child.

However, when an employee needs to take time off work to grieve very soon after the death of their child, they will not be required to provide a written declaration before going on leave or subsequently. There will be no obligation on employers to ask for this information, and no obligation on employees to provide it (i.e. it will not be part of the eligibility requirements).

Paying HMRC

Switch to Electronic

We are encouraging all customers to pay electronically as it is safer, quicker and more cost effective. You can use the following methods:

- Direct Debit
- Online or telephone banking (including Faster Payments, Bacs, and CHAPS)
- Debit/Corporate Credit card online.

If you already pay electronically please review the reference information you have provided to your bank to ensure it is up to date.

Find out more about paying us electronically at Paying [HMRC](#).

Making payments to HMRC easier

A green 'pay now' button will be added to the GOV.UK pay employers' PAYE guidance page around 31 December 2018.

When using the 'pay now' feature you will be offered various payment options to choose from. The information that you need to pay HMRC will depend on the payment method you choose, you will then be:

- Taken to your Digital Tax Account/Business Tax Account to sign in and pay by Direct Debit; or
- Provided with the information you will need to make a payment from your bank account (bank transfer) by Faster Payment, Bacs or CHAPS; or
- Taken to the HMRC Online Payment Service to make a card payment.

RTI payroll submissions

Accurate and timely reporting of Pay As You Earn (PAYE) in real time is vital to ensure your employees pay the correct amount of tax and receive the amount of Universal Credit they are expecting. Incorrect and late payroll submissions can lead to increased and unnecessary contact for you from employees.

You can avoid this by taking the following steps:

- Submit your payroll on or before your employees' pay day with accurate and up to date employee information to avoid delays in matching the payroll information to the correct individual record
- Use the starter checklist on GOV.UK if the employee does not give you a recent P45
- Provide correct start dates and starter declarations for new employees
- Please ensure that leaving dates are included for employees who leave your employment
- Should you need to amend the final FPS submission for a period of employment ensure that the amended FPS includes the same leaving date as previously reported. Failure to do so will re-open the employment and can lead the issue of further codes

- When changing employees' payroll ID, ensure that the old payroll ID is provided and the change of payroll ID field is completed
- If changing your payroll software do not include starter information and ensure that the year to date figures are correct. If your new software automatically assigns new Payroll IDs ensure that the old payroll ID is provided and the change of payroll ID field is completed.

Further information on videos and webinars available to employers running payroll can be found in [here](#).

Getting it right first time can save us all extra work.

Student Loans - 6 April 2019 changes

Changes to Student Loans from 6 April 2019

Increase in Student Loan Plan 1 and Plan 2 thresholds

The Department for Education (DfE) has confirmed that from 6 April 2019 the thresholds will increase to:

- Plan 1 – £18,935
- Plan 2 – £25,725.

Student loan deductions will remain the same at 9% for Plan 1 and Plan 2 loans.

Starter checklist

The starter checklist will be updated to ask your employee if they have both Plan 1 and Plan 2 student loans. If your employee ticks that they have both, you should continue to deduct using only one Plan type at a time. If you do not know which Plan type to use then you should default to Plan 1 and check the student loan start notice (SL1) which we will send you.

Postgraduate Loan

In the [August edition](#) of the Employer Bulletin we told you that DfE had launched a new loan product for England and Wales known as Postgraduate Loan (PGL). The earliest customers can start repayment of PGL is April 2019 and this will be repaid concurrently with any undergraduate student loans.

The threshold for PGL for England and Wales will be £21,000, with deductions being taken at 6%.

What does PGL mean for employers?

- there will be new start and stop notices for PGL – the PGL1 and PGL2
- The starter checklist will be updated to include a section for PGL
- Form P45 will not change. This will still only indicate whether an employee is already repaying a student loan. It will not indicate the employee's plan or loan type. We would encourage you to ask your new employee to complete the new starter checklist to make sure deductions are being taken under the correct plan or loan type
- Form P60 will be updated to include a new box for PGL deductions.

More information on PGL will be included in February's edition of the Employer Bulletin.

Top 10 mistakes employers make when paying the National Minimum Wage

There are lots of reasons why an employer might find themselves not paying the National Minimum Wage (NMW) correctly. To help you avoid making mistakes we have drawn together a list of the most common reasons that cause underpayment.

1. Failure to apply the annual minimum wage rate increase as they go up each year on 1 April.
2. Missed birthdays as employees turn 18, 21 or 25 years old and move from one NMW rate to another.

3. Paying the apprentice rate to somebody who isn't actually an apprentice. Recognised apprentices must have an apprenticeship contract and undergo an element of structured training.
4. Continuing to pay the apprentice rate for too long. The apprentice rate only applies to apprentices who are under the age of 19, or if aged 19 or over within the first year of their apprenticeship.
5. Making wage deductions for items or expenses that are connected with the job. This could include, for example, safety clothing, uniforms, tools etc.
6. Making wage deductions that are deemed to be for the employer's "own use or benefit". For example a Christmas club saving scheme. It doesn't matter that the worker can choose to buy into the scheme and the employer doesn't have to make a profit from it.
7. Charging a worker more than the stated offset rate for living accommodation, currently £49 a week.
8. Not paying for all the time worked such as time spent travelling, training or downtime at the employer's disposal.
9. Not paying for additional time worked such as time spent clearing security checks once a worker's shift has finished.
10. Including elements of pay that don't count towards minimum wage such as tips and the premium element of pay associated with shift premium.

For further information read our [guide for employers](#).

Payrolling BiKs

Tax employee benefits through payroll

Payrolling makes it easier for employees to see that they're paying the right amount of tax, and easier for employers who have registered with our payrolling service as they don't need to send in P11Ds for payrolled benefits. Watch our webinar to find out more about the advantages of payrolling employee benefits, how to register, and what to do next. You will find a link to the webinar under "Employing people – Payrolling – tax employees benefits through payroll" [here](#).

HMRC Taxes Helpline

The Employer Helpline is no longer able to check tax codes are correct or reissue tax codes as a result of in year PAYE triggers. Calls to check tax codes or reissue tax codes should be made to the Taxes Helpline on 0300 200 3300. Customers will need to go through the security verification process.

Disability Confident

Many employers don't recognise the talents disabled people bring

Disabled people have amazing skills and experience, and have valuable qualities that your organisation needs – you could get a competitive edge in business.

The costs to your business of not holding on to staff can be considerable – for example, loss of productivity when the employee leaves, and admin costs associated with recruitment and training of new staff.

Replacing a single member of staff costs **more than £30,000**. Most of that cost is through loss of productivity in getting a new recruit up to speed (28 weeks on average).

Over a year, ACAS estimates the total costs combined is £4.13 billion.

You could be missing out on the spending power of disabled people

Businesses are also missing out on the spending power of disabled people and their families, which is estimated at **£249 billion a year**. This figure is often referred to as the **Purple Pound**. As the population ages and the number of disabled people increases, this figure will only rise.

Sign up now!

Over 10,000 small to large businesses are now signed up to the Disability Confident scheme. The scheme helps you think differently about disability and to take action to improve how you recruit, retain and develop disabled employees.

It's free to sign up, with immediate access to resources, guidance and best practice. You'll be given a certificate and badge to promote the scheme and for use on social media and/or your website, so you can stand out in the marketplace.

You can start your journey as a Disability Confident 'Committed' employer by signing up to the 5 commitments below:

- Ensuring your recruitment processes are inclusive and accessible
- Communicating and promoting vacancies via a range of channels
- Offering an interview to a disabled person if they meet the minimum criteria
- Anticipating and providing reasonable adjustments as required
- Supporting any existing employee who acquires a disability or long term health condition and committing to offering a disabled person an opportunity such as work experience, job shadowing or paid employment (among other opportunities).

For more information about becoming Disability Confident, visit their [website](#).

Or [sign up here](#).

Agency Doctors Update

In response to customer feedback and the ongoing refresh of the Employment Status Manual, we have recently updated sections [4061](#) and [4062](#).

It is important to note that the relevant tax position has not changed.

Termination Payments and income from Sporting Testimonials

In his 2018 Budget, the Chancellor confirmed that this government still intends to legislate for reforms to the National Insurance treatment of termination payments and income from sporting testimonials, with these reforms now commencing from April 2020.

HMRC is now working to deliver this commitment through Real Time Information (RTI). We will work closely with software providers and employers over the coming months to make sure that both have the information needed to allow them to prepare for these changes in good time.

Statutory Payments rates 2019-2020

The proposed [SP](#) rates have now been published.

An update on UK traders EU Exit preparations

Earlier this month, we published our latest letter to UK traders that only trade with the EU to help them prepare for the unlikely event that the UK leaves the EU without a deal on 29 March 2019. The letter advises these businesses on the three actions they must now take to ensure they can continue to trade the day after the UK leaves, this includes registering for a UK Economic Operator Registration and Identification (EORI) number. Without a UK EORI number they won't be able to continue trading with the EU after we leave. You can read the [full letter to UK traders that trade with the EU only](#) on GOV.UK. The government remains confident that the withdrawal agreement with the EU can be secured, but continues to support businesses in their planning for both deal and no deal scenarios.

We have also opened the grant scheme to help support training and IT improvements for customs intermediaries and traders who complete, or intend to complete, customs declarations. Further [information on these grants and who can apply](#) is available on GOV.UK.