POLSKA MACIERZ SZKOLNA

Szkolenie w cyklu: Zarządzanie polską szkołą uzupełniającą

# PRAWO PRACY

Manchester, 12 XI 2016

# WYNAGRODZENIE

Szkolenie jest dofinansowane przez Kancelarię Senatu RP w ramach projektu „Wsparcie działalności polskich szkół uzupełniających w Wielkiej Brytanii" realizowanego przez Stowarzyszenie „Wspólnota Polska" we współpracy z Polską Macierzą Szkolną na zlecenie Kancelarii Senatu RP.

STOWARZYSZENIE „WSPÓLNOTA POLSKA"

SENAT RZECZYPOSPOLITEJ POLSKIEJ

# Program

- Przygotowanie
- Rejestracja jako pracodawca w UK
- Pracownicy, samo zatrudnieni, wolontariusze
- Payroll/Lista płac, ewidencja wynagrodzeń
- Płatność do HMRC
- Inne obowiązki pracodawcy
- Pomoc i wsparcie

# Przygotowanie

- Zaplanuj z wyprzedzeniem
- Zapoznaj się z prawem pracy, zmianami, wytycznymi oraz wskazówkami  (RTI)
- Wybór pracownika

Umowa o pracę

Pełen etat lub pół etatu

Stała umowa lub tymczasowa

Dyrektor firmy


Employee
Self Employed


FRIDAY 15
Tax Due!

# Wynagrodzenie / stawka godzinowa

National Minimum Wage

Wiek 24 i poniżej

National Living Wage

Wiek 25 i powyżej

Ewidencja i record informacji

<table>
<tr><th colspan="2">Current level</th><th colspan="2">From April 2016</th><th>From October 2016-April 2017</th><th>Increase</th></tr>
<tr><td rowspan="2">Adult rate (21+)</td><td rowspan="2">£6.70</td><td>National Living Wage (25+)</td><td>£7.20</td><td>£7.20</td><td>n/a</td></tr>
<tr><td>Adult rate (21-24)</td><td>£6.70</td><td>£6.95</td><td>+25p (3.7%)</td></tr>
<tr><td>Youth Development Rate (18-20)</td><td colspan="3">£5.30</td><td>£5.55</td><td>+25p (4.7%)</td></tr>
<tr><td>16-17 Year Old Rate</td><td colspan="3">£3.87</td><td>£4.00</td><td>+13p (3.4%)</td></tr>
<tr><td>Apprentice Rate*</td><td colspan="3">£3.30</td><td>£3.40</td><td>+10p (3%)</td></tr>
</table>

# O czym jeszcze należy wiedzieć

Dokument tożsamości

Fundusz Emerytalny (Workplace Pension)

Payroll / Lista płac

Nowy Pracownik

National Living Wage

Prawo do pracy/document tożsamości

Fundusz emerytalny

# Rejestracja jako pracodawca w UK

- Kiedy firma musi dokonać rejestracji w HMRC jako pracodawca

PAYE Tax

National Insurance

Pracownik ma inną (drugą) pracę lub otrzymuje emeryturę

Expenses / benefits

| PAYE tax rates, thresholds and codes | 2016 to 2017 |
|---|---|
| Employee personal allowance | £212 per week<br>£917 per month<br>£11,000 per year |
| Basic tax rate | 20% on annual earnings above the PAYE tax threshold and up to £32,000 |
| Higher tax rate | 40% on annual earnings from £32,001 to £150,000 |
| Additional tax rate | 45% on annual earnings above £150,000 |
| Emergency tax codes | 1100L W1, 1100L M1 or 1100L X |

## National Insurance Bands (£)

| Pay Period | LEL | ST | PT | UEL | UST | AUST |
|---|---|---|---|---|---|---|
| Weekly | 112 | 156 | 155 | 827 | 827 | 827 |
| Two Weekly | 224 | 312 | 310 | 1,654 | 1,654 | 1,654 |
| Four Weekly | 448 | 624 | 620 | 3,308 | 3,308 | 3,308 |
| Monthly | 486 | 676 | 672 | 3,583 | 3,583 | 3,583 |
| Annual | 5,824 | 8,112 | 8,060 | 43,000 | 43,000 | 43,000 |

LEL = Lower Earnings Limit

ST = Secondary Threshold

PT = Primary Threshold

UEL = Upper Earnings Limit

UST = Upper Secondary Threshold

AUST = Upper Secondary Threshold for Apprentices

Employment Allowance = £3000

Zarejestruj się jak pracodawca z HMRC przed pierwszą datą wypłaty wynagrodzenia

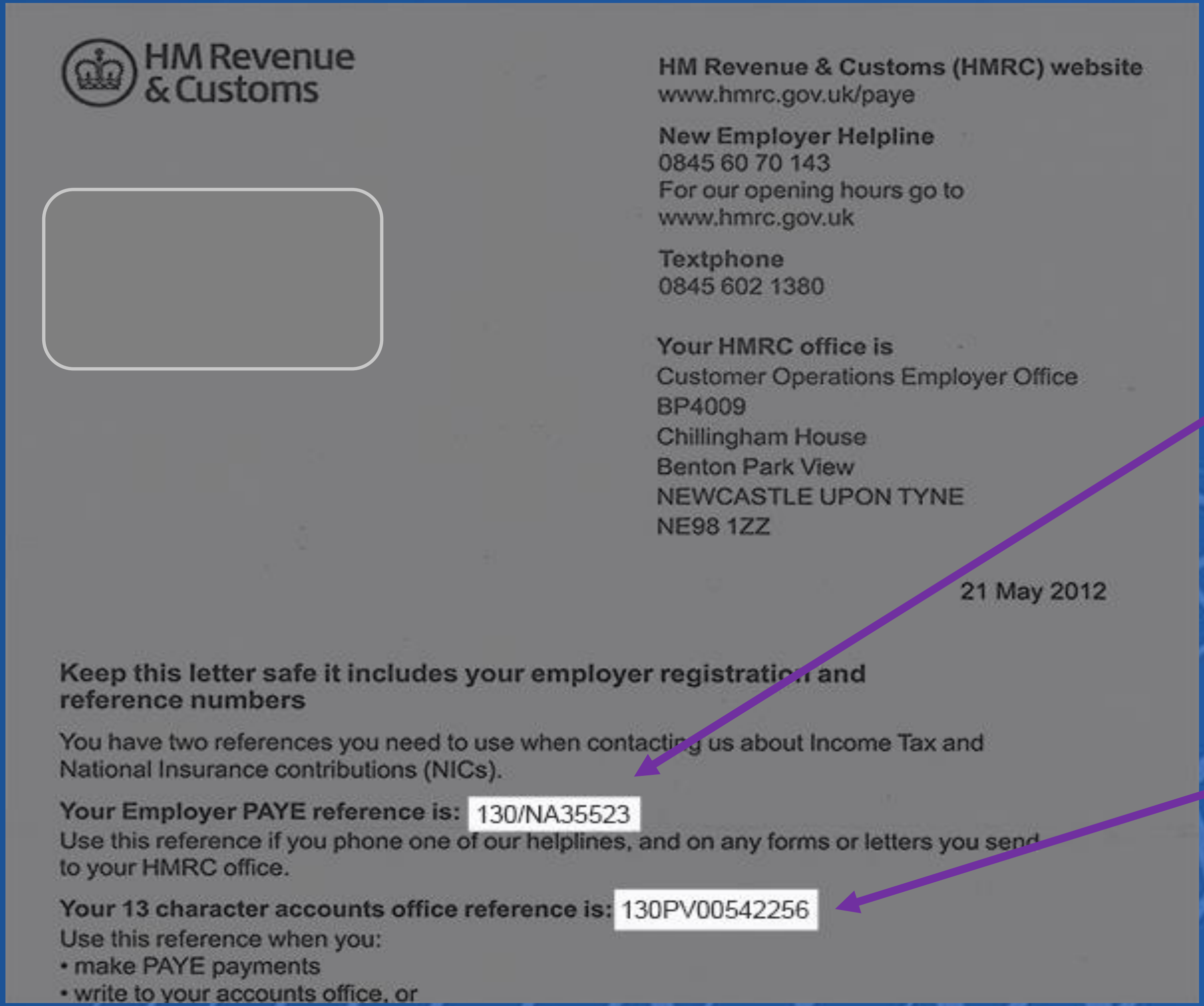
~~Rejestracja DWA miesiace przez data wyplaty wynagrodzenia~~

Rejestracja online gov.co.uk

Jesli nie mozna dokonac rejestracji online

Rejestracja w formie pisemnej / telefonicznej

# Po zarejestrowaniu



HM Revenue & Customs

HM Revenue & Customs (HMRC) website
www.hmrc.gov.uk/paye

New Employer Helpline
0845 60 70 143
For our opening hours go to
www.hmrc.gov.uk

Textphone
0845 602 1380

Your HMRC office is
Customer Operations Employer Office
BP4009
Chillingham House
Benton Park View
NEWCASTLE UPON TYNE
NE98 1ZZ

21 May 2012

**Keep this letter safe it includes your employer registration and reference numbers**

You have two references you need to use when contacting us about Income Tax and National Insurance contributions (NICs).

**Your Employer PAYE reference is:** 130/NA35523
Use this reference if you phone one of our helplines, and on any forms or letters you send to your HMRC office.

**Your 13 character accounts office reference is:** 130PV00542256
Use this reference when you:
• make PAYE payments
• write to your accounts office, or

Employer PAYE reference

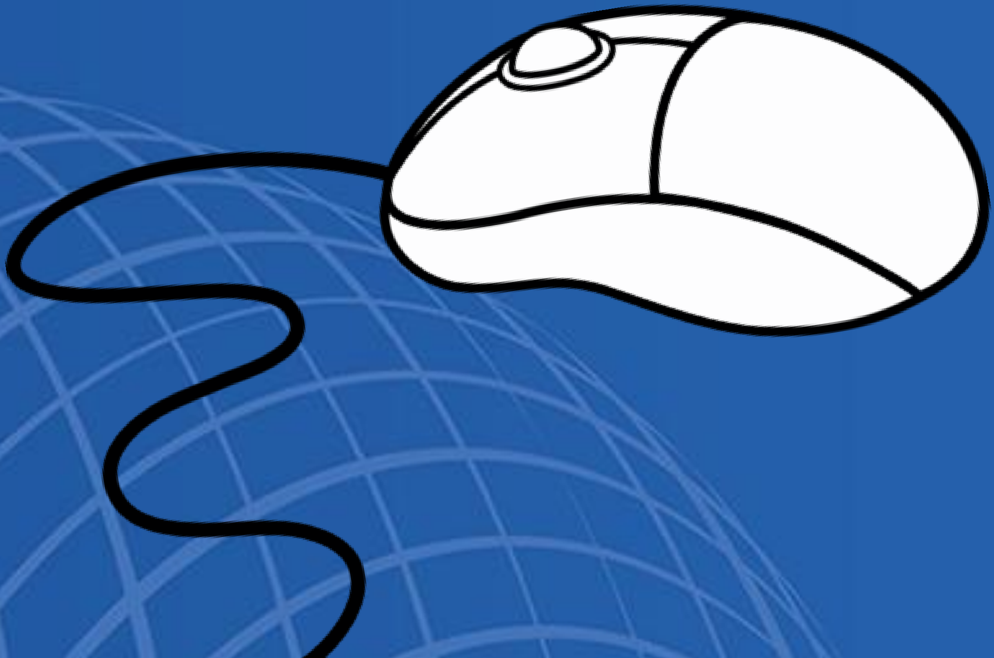
Accounts Office reference

# PAYE Online dla pracodawcy

Automatycznie zapisany

Pismo z HMRC

Aktywacja kodu Activation Code



Zatrudnienie pracownika

Rejestracja na PAYE

Aktywacja PAYE Online

# Pracownicy

Dane personalne nowego pracownika

- Imię i nazwisko
- Data urodzenia (dd/mm/yyyy)
- National insurance number (AA 123456 A)
- Płeć
- Adres

# Nowy pracownik z P45 forma

Od przeszłego pracodawcy lub Jobcentre Plus

Użyć poprawny Tax Code

HM Revenue & Customs

# P45 Part 1A
## Details of employee leaving work
Copy for employee

1 Employer PAYE reference
*Office number* *Reference number*
083 / WY12345

2 Employee's National Insurance number
BA 38 24 68 C

3 Title - enter MR, MRS, MISS, MS or other title
MR
Surname or family name
SMITH
First or given name(s)
JOHN ANDREW

4 Leaving date *DD MM YYYY*
31 05 2011

5 Student Loan deductions
Student Loan deductions to continue

6 Tax Code at leaving date
747L
If week 1 or month 1 applies, enter 'X' in the box below.
Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet.* **Complete only if Tax Code is cumulative.** If there is an 'X' at box 6 there will be no entries here.
Week number Month number 2
Total pay to date
£ 6000.00 p
Total tax to date
£ 950.60 p

8 This employment pay and tax. If no entry here, the amounts are those shown at box 7.
Total pay in this employment
£ p
Total tax in this employment
£ p

9 Works number/Payroll number and Department or branch (if any)
A/000168

10 Gender. Enter 'X' in the appropriate box
Male X Female

11 Date of birth *DD MM YYYY*
25 12 1981

12 Employee's private address
8 LONG LANE
LONDON
Postcode
W1 1RS

13 I certify that the details entered in items 1 to 11 on this form are correct.
Employer name and address
PayslipService.com / P45s.com
(** For Payslips, P60, P45 **)
18 HIGH STREET
LONDON
Postcode
W1 1AA
Date *DD MM YYYY*
31 05 2011

### To the employee
The P45 is in three parts. Please keep this part (Part 1A) safe. Copies are not available. You might need the information in Part 1A to fill in a Tax Return if you are sent one.

Please read the notes in Part 2 that accompany Part 1A. The notes give some important information about what you should do next and what you should do with Parts 2 and 3 of this form.

### Tax credits
Tax credits are flexible. They adapt to changes in your life, such as leaving a job. If you need to let us know about a change in your income, phone **0845 300 3900**.

### To the new employer
If your new employee gives you this Part 1A, please return it to them. Deal with Parts 2 and 3 as normal.

P45(Laser-Sheet) Part 1A HMRC 10/08

STUDENT LOAN

TAX CODE

BRUTTO WYNAGRODZENIE

PODATEK

# Nowy pracownik bez formy P45

HMRC 'Starter Checklist'

Sprawdź czy nowy pracownik ma prawo pracy w UK

P46 forma

HM Revenue & Customs

## Starter Checklist

### Employee's personal details

Last name or family name

First name(s)

Are you male or female? Male Female

Date of birth eg dd mm yyyy

Home address

Address line 1

Address line 2

Address line 3

Address line 4

Postcode (if your address is in the UK)

National Insurance number

Employment start date eg dd mm yyyy

Payroll ID or works number (if you have one)

### Employee statement

You need to select only one of the following statements A, B or C.

A – This is my first job since last 6 April and I have not been receiving taxable Jobseeker's Allowance, Employment and Support Allowance, taxable Incapacity Benefit, State or Occupational Pension.

B – This is now my only job but since last 6 April I have had another job, or received taxable Jobseeker's Allowance, Employment and Support Allowance or taxable Incapacity Benefit. I do not receive a State or Occupational Pension.

C – As well as my new job, I have another job or receive a State or Occupational Pension.

Do you have a Student Loan which is not fully repaid and all of the following apply:

- You left a course of UK higher education before last 6 April.
- You received your first Student Loan instalment on or after 1 September 1998.

No Yes



HM Revenue & Customs

## P46: Employee without a form P45

### Section one To be completed by the employee

Your employer will need this information if you don't have a form P45 from your previous employer. Your employer may ask you to complete this form or provide the same information in another format. If you later receive your P45, hand it to your present employer. Use capital letters when completing this form.

#### Your details

National Insurance number
*This is very important in getting your tax and benefits right*

Date of birth DD MM YYYY

Title – enter MR, MRS, MISS, MS or other title

Address
House or flat number

Surname

Rest of address including house name or flat name

First name(s)

Postcode

Gender. Enter 'X' in the appropriate box
Male Female

#### Your present circumstances

Read all the following statements carefully and enter 'X' in the one box that applies to you.

A – This is my first job since last 6 April and I **have not** been receiving taxable Jobseeker's Allowance, Employment and Support Allowance or taxable Incapacity Benefit or a state or occupational pension. A

OR

B – This is now my only job, but since last 6 April I **have** had another job, or have received taxable Jobseeker's Allowance, Employment and Support Allowance or taxable Incapacity Benefit. I do not receive a state or occupational pension. B

OR

C – I have another job or receive a state or occupational pension. C

#### Student Loans (advanced in the UK)

If you left a course of UK Higher Education before last 6 April and received your first UK Student Loan instalment on or after 1 September 1998 and you have not fully repaid your Student Loan, enter 'X' in box D. *(Do **not** enter 'X' in box D if you are repaying your UK Student Loan by agreement with the UK Student Loans Company to make monthly payments through your bank or building society account.)* D

#### Signature and date

I confirm that this information is correct

Signature

Date DD MM YYYY 2 0


# Samozatrudnienie

Faktura za serwis

Rozliczenie roczne do HMRC – Self Assessment Tax Return

Inywidualna płatność do HMRC za National Insurance Number

Platnosc podatku do HMRC

# Wolontariat

Ewidencja expenses

Wysokość zwrotu expenses

- Koszt transportu
- Jedzenie i picie
- Sprzet,urzadzenia

# Payroll/Lista płac, ewidencja wynagrodzeń

Payroll system

Przygotowanie payroll rekord dla każdego pracownika

Proces payroll ( HMRC Basic Tool/ Payroll Software/ Biuro Księgowe/Agent)

# Proces payroll

- Wynagrodzenie
- Potrącenia
- Net Pay/ Netto wypłata
- Payslip

Nie ma wynagrodzenia, które nie podlega opodatkowaniu ze strony pracownika bądź pracodawcy!

**PRZYCHÓD = PODATEK**

| Item | 2015/16 | 2016/17 | What does it mean? |
|---|---|---|---|
| Personal allowance | £10,600 | £11,000 | An employee can earn (pro-rata) £11,000 per year before paying any tax at all if they are on the standard 1100L tax code for the next year. That's £212 per week or £916 per month |
| Basic rate band (20%) | £0 - £31,785 | £0 - £32,000 | Earnings (pro-rata) on top of the personal allowance up to £32,000 (i.e. £11,000 + £32,000) will be taxed at the basic rate of tax at 20% |
| Higher rate band (40%) | £31,786 - £150,000 | £32,000 - £150,000 | Earnings (pro-rata) on top of the personal allowance + basic rate band will be taxed at the higher rate of tax at 40% |
| Additional rate | 45% | 45% | Any earnings over £150,000 are taxed at 45% |

## Statutory Payments

| | | | |
|---|---|---|---|
| **SSP Rate (Weekly)** | £88.45 | **Small Employoyers Relief Threshold** | £45,000 |
| **SAP Rate (Weekly)** | £139.58 | **Recovery Normal or Small Employer** | 92% / 100% |
| **SMP Rate (Weekly)** | £139.58 | **Compensation Small Employer** | 3% |
| **SPP & ASPP Rate (Weekly)** | £139.58 | | |

# PAYE in real time

RTI
Wysłanie payroll informacji do HMRC drogą elektroniczną

Za każdym razem gdy płacisz pracownikom

Wysłać informacje wszystkich pracowników

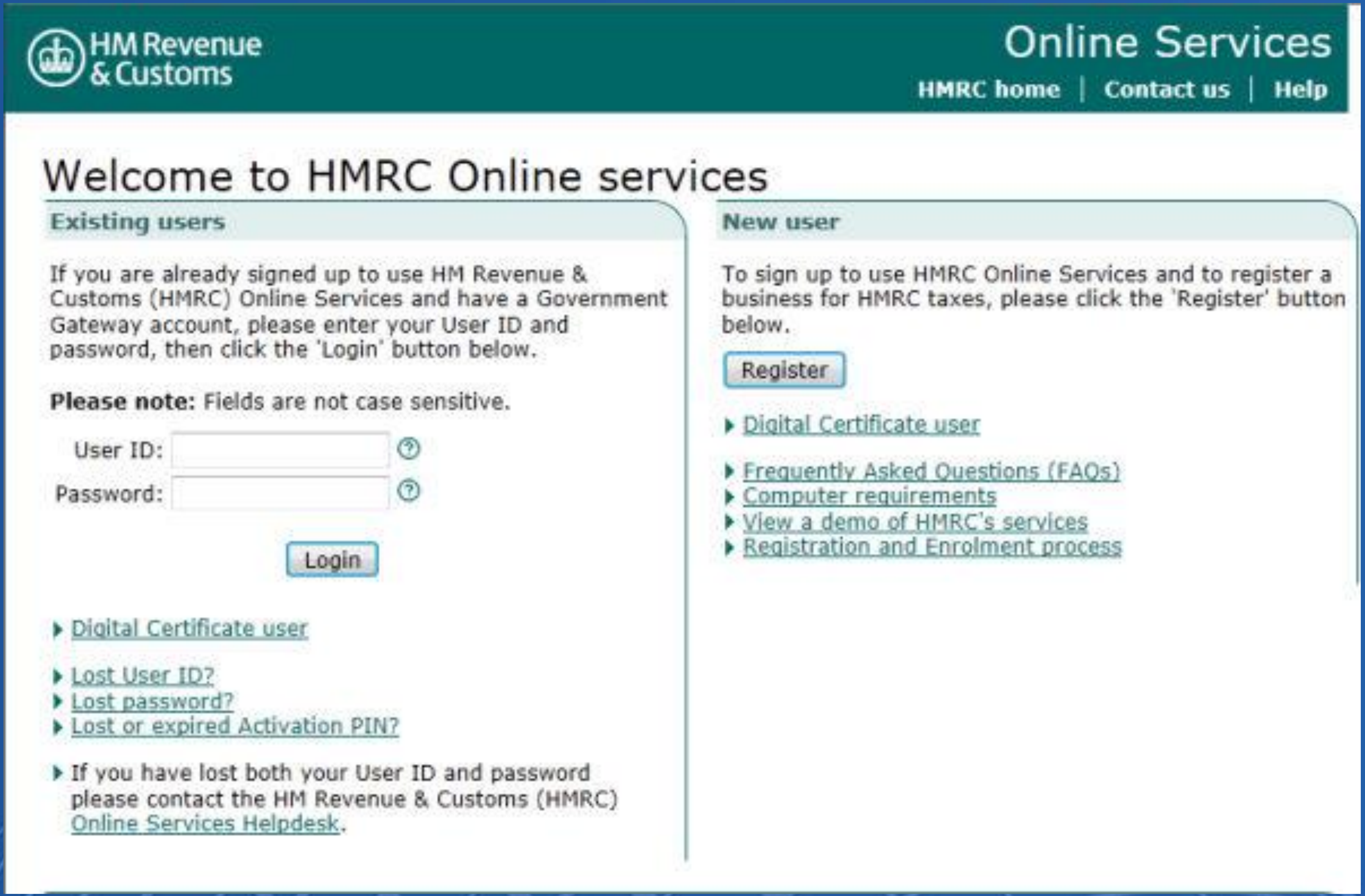
# Płatność do HMRC

Pełna suma płatności

Termin płatności

Rodzaj płatności (elektronicznie/na poczcie/w banku/czek)

Kary/intrest za opóźnienie w płatności



HM Revenue & Customs

Online Services

HMRC home | Contact us | Help

# Welcome to HMRC Online services

## Existing users

If you are already signed up to use HM Revenue & Customs (HMRC) Online Services and have a Government Gateway account, please enter your User ID and password, then click the 'Login' button below.

**Please note:** Fields are not case sensitive.

User ID: ____

Password: ____

Login

- Digital Certificate user

- Lost User ID?
- Lost password?
- Lost or expired Activation PIN?

- If you have lost both your User ID and password please contact the HM Revenue & Customs (HMRC) Online Services Helpdesk.

## New user

To sign up to use HMRC Online Services and to register a business for HMRC taxes, please click the 'Register' button below.

Register

- Digital Certificate user

- Frequently Asked Questions (FAQs)
- Computer requirements
- View a demo of HMRC's services
- Registration and Enrolment process

# Inne obowiązki pracodawcy

- Zwolnienie pracownika
- End of Year
- Statutory Sick Pay - Chorobowe
- Statutory payments for parents Maternity, Paternity – Macierzyńskie, Ojcostwo
- Expenses (podróż służbowa)
- Benefit (Ubezpieczenie zdrowotne, samochód służbowy, Child care Vouchers)

# Pomoc i wsparcie

- Zaprenumeruj się na HMRC: regularne Email@
- HMRC e-learnings /online
- GOV.UK
- Capital Business Links Ltd