POLICIES FOR TEMPORARY WORKERS
TAX AND NATIONAL INSURANCE

Tax

After your first payment, we will notify HMRC that you are employed by Search. HMRC will usually send us your tax code within two weeks, although it can take longer if they do not have your recent tax records. If you have a P45 from your previous employer (or from the Benefits Agency), please email it to asktemppayroll@searchrecruitmentgroup.com.

Once HMRC confirms your tax code, any refund due will normally be paid through payroll. If you are still working for Search and receiving payments from Search, the refund will be included in your next scheduled payment.

If you have any questions about your tax deductions, please contact the Payroll office on 0141 227 7888 or email asktemppayroll@searchrecruitmentgroup.com.

If you do not have a P45

If you do not have a P45, you must complete HMRC's Starter Checklist and sign the declaration that matches your circumstances. You can complete the Starter Checklist here: Starter checklist

If you are a student

Students are treated the same as any other temporary worker for payroll purposes. You must provide a P45 or complete HMRC's Starter Checklist. Tax will be calculated on your earnings using your tax code and the thresholds shown below.

Tax calculations

The thresholds and rates in this section are shown on a weekly basis (weekly payroll). They are set by HMRC and may change; this guide should be reviewed at the start of each tax year.
Your tax code is used to work out how much of your pay you can receive before income tax is deducted (your tax-free amount) during the tax year.

The standard tax code is 1257L. This gives tax-free earnings of £242 per week. We will apply this code when your P45 shows it, or when you have completed a Starter Checklist and selected Statement A or Statement B, unless HMRC instructs us to use a different code.

Income tax bands and rates are shown below.

England and Northern Ireland

Tax Band	Tax Rate
£0.00 to £242.00	0%
£242.01 to £967.00	20%
£967.01 to £2,407.00	40%
£2407.01 and above	45%

Scotland

Tax Band	Tax Rate
£0.00 to £242.00	0%
£242.01 to £318.00	19%
£318.01 to £568.00	20%
£568.01 to £840.00	21%
£840.01 to £1,443.00	42%
£1,443.01 to £2,649.00	45%
£2,649.01 and above	48%

Wales

Tax Band	Tax Rate
£0.00 to £242.00	0%
£242.01 to £967.00	20%
£967.01 to £2,407.00	40%
£2,407.01 and above	45%

If you do not provide a P45 or complete the Starter Checklist, we will apply a 0T tax code. Under 0T, tax is deducted from your full earnings using the relevant thresholds.

Tax office information

Pay As You Earn and Self Assessment, HM Revenue and Customs, BX9 1AS

Telephone: 0300 200 3300
Outside UK: +44 135 535 9022
Lines are open Monday to Friday, 8am to 6pm
Search Tax Reference: 961/8383720

National Insurance

To work in the UK, you need a National Insurance (NI) number. If you are a UK resident, you will usually have been issued an NI number when you reached 16, or when you applied for UK residency.

If you have recently arrived in the UK, you may need to apply for a National Insurance number. You can apply online at https://www.gov.uk/apply-national-insurance-number/how-to-apply.

If you need help with your application, you can call the National Insurance number application helpline (England, Scotland and Wales)

Telephone: 0800 141 2079
Textphone: 0800 141 2438

Lines are open from 8am to 5pm, Monday to Friday.

If you have lost or forgotten your NI number you can obtain this by:

- logging on to your HMRC personal tax account at www.gov.uk/personal-tax- account where you can view and/or download your NI number, or
- Contact the HMRC Helpline on;
  Telephone: 0300 200 3500
  Textphone: 0300 200 3519
  Lines are open 8am to 6pm Monday to Friday, or
- complete an application form to send to HMRC: Get your National Insurance number by post - GOV.UK

National Insurance Deductions

If your weekly earnings are £242.00 or lower;

- Nil deduction

Where your weekly earnings are between £242.01 and £967.00;

- Nil deductions on earnings up to £242.00
- 8% deduction of earnings from £242.01

Where your weekly earnings are £967.01 or higher;

- Nil deductions on earnings up to £242.00
- 8% deduction of earnings from £242.01 to £967.00
- 2% deduction of earnings above £967.01