Employment Taxes Forum: December 2022

Employment Tax

21 November 2022

A brief overview of employment tax forum meetings attended by representatives of the CIOT, LITRG and ATT.

In this article, we summarise the main points from meetings of various groups that took place this autumn, which are attended by CIOT, LITRG and ATT volunteers. HMRC publish the minutes of meetings on GOV.UK.

Employment and Payroll Group (EPG)

This group (tinyurl.com/mr24bnu6) is the main HMRC forum for employment tax related matters. The forum is attended by representatives of CIOT and ATT and meets quarterly. The main topics of discussion at the last meeting were the national minimum wage, scholarships, PAYE settlement agreements and the starter checklist.

Share Scheme Forum

CIOT and ATT representatives attend this forum (tinyurl.com/5a5wwf3s). The main topics discussed at the last meeting were updates to HMRC's guidance, the *Vermilion* case, possible changes to next year's employment-related securities annual returns, and the SAYE bonus rate mechanism.

Employment Status and Intermediaries Forum

This forum (tinyurl.com/mr3fjdef) is attended by the CIOT and met prior to September's announcements. HMRC provided an update on its work following the National Audit Office's and Public Accounts Committee's reports on the 2017 Off-Payroll Working reforms.

Collection of Student Loans Consultation Group

CIOT, LITRG and ATT representatives participate in this group (tinyurl.com/3vcvkdrs). Topics discussed included a potential update to the P45 to include student loan deduction information, the updated starter checklist, and common employer issues with processing student loan deduction start and stop notices.

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