Employment Taxes Forums: May 2023

Employment Tax



20 April 2023

A brief overview of Employment Taxes Forum meetings attended by representatives of the CIOT, LITRG and ATT, including the Employment and Payroll Group, the Collection of Student Loans Group, the Expat Tax Forum and the Share Schemes Forum.

In this article, we summarise the main points from meetings of various groups that took place in early Spring 2023, 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 is the main HMRC forum for employment tax related matters, and is attended by ATT and CIOT representatives.

At its recent meeting, the main topics discussed included: self-serving time to pay for PAYE; the employer PAYE direct debit scheme; mandating the P11D/P11D(b) online service; reviewing the starter and leaver processes to improve the operation of correct tax codes; the pensions dashboard; research into expenses and benefits in post pandemic working patterns (including the cycle to work scheme); the child maintenance service (employer deductions); and a new ‘digital wallet’ for employee NINOs.

Expat Tax Forum

This forum is attended by the CIOT, and recent discussions have included updates from HMRC on service levels within its NIC operations, Personal Taxes operations and Expat operations teams. In addition, HMRC provided an update on work on its globally mobile workers project, which had been initiated following forum representatives’ feedback that HMRC’s processes had been unsatisfactory. This project is currently looking at section 690 directions and the various PAYE manual international section appendices, and IT issues.

Share Scheme Forum

CIOT and ATT representatives attend this forum. The main topics discussed at the meeting were the consultations announced at the Spring Budget on non-discretionary share schemes (a call for evidence) and administrative changes to the enterprise management incentive (EMI) scheme. In addition, a proposal for a new mechanism for ‘save as you earn’ bonus rates was discussed, as was potential new EMI guidance on ‘arrangements’ and ‘independence’.

Collection of Student Loans Consultation Group (CSL)

CIOT, LITRG and ATT representatives attend this forum. Topics discussed at its most recent meeting included:

- a service update: HMRC advised that they were concentrating on clearing self-assessment exceptions by 31 March;
- HMRC’s follow-up actions when a start or stop notice is not acted on by an employer: HMRC have been conducting research and propose that a further notice will be sent via the employer’s preferred communications method – electronic or postal – rather than sending an electronic generic notification

service message;

- an update from the Department for Education: they reported that government research into the lifelong loan entitlement was published in early March and work on ‘modular funding’ loans is in progress; and
- an update from the Student Loans Company: it reported that there are 6.6 million borrowers in repayment, that 260,000 are repaying outside of the tax system, and that they have increased the threshold for automatic repayments to borrowers bank accounts where they have over repaid to £5,000.

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