

# Spotlight: Employment and Payroll Group and related forums

## Briefings



25 June 2025

The EPG is HMRC's main employment taxes forum, focusing on high level policy issues, and is supported by a number of technical focused forums.

The CIOT, ATT and LITRG regularly engage with HMRC regarding employment tax issues – from policy discussions to raising technical issues or clarifying guidance. The primary engagement is through the Employment and Payroll Group (EPG) and this is supported by a number of sub-groups. The terms of reference and membership of each group are published on [GOV.UK](https://www.gov.uk).

**Employment and Payroll Group:** The EPG is the principal forum for HMRC and other government departments to engage with the employment and payroll community. It was formed in 2014 and focuses on high-level operational policy and process issues. It meets quarterly for members to raise and discuss issues or problems in administering payroll obligations or in relation to employment tax issues more generally. Recent discussions have included HMRC's work on PAYE

reconciliations, and balancing liabilities and payments made to HMRC.

With the closure of the Expatriate Tax Forum, it is now the principal forum for raising expat tax issues. For example, this year the group has discussed the new 'section 690 directions' process.

**Construction Forum:** The forum was formed in 2020 following representations by the CIOT. It meets quarterly to discuss issues affecting taxation in the construction sector and the implications of tax policy changes. For example, the forum led changes to how the CIS is applied to payments by landlords to tenants for construction work (new Regulation 20A). It has also been exploring the application of the CIS to modern methods of construction.

**Benefits and Expenses Sub-Group:** This sub-group was reformed following representations from the CIOT. It meets periodically and is the principal route for raising benefits-in-kind and expenses-related policy and technical issues. Currently, it is addressing the mandatory payrolling of benefits-in-kind.

**Collection of Student Loans Sub-Group:** This sub-group meets quarterly with representatives from the Department for Education and the Student Loans Company. It discusses potential changes to student loan products and the processes relating to their repayment, as well as enabling us to raise issues affecting borrowers and employers. It was through this group that the CIOT raised an issue with the reporting of payrolled benefits-in-kind through Self Assessment returns, with a solution being implemented earlier this year.

**Employment Status and Intermediaries Forum:** This forum looks at off-payroll working rules, as well as employment status policies and legislation more generally. It has been engaged on improvements to HMRC's Check Employment Status for Tax tool, recent court decisions on employment status, and the changes announced last Budget for umbrella companies.

**Share Schemes Forum:** The forum was reformed in 2021 at the suggestion of the CIOT and is the principal group for discussing issues relating to tax and employment-related securities. It meets quarterly and has recently discussed corporation tax deductions for share-based payments, the non-domicile reforms, and the new Private Intermittent Securities and Capital Exchange System.

**Statutory Payments:** The group meets every six to 12 months to discuss issues with administering statutory payments, as well as early engagement on potential changes or additions to payments.

Minutes of the EPG and its various sub-groups can be found on [gov.uk](https://www.gov.uk) at:

[tinyurl.com/48fhxma9](https://tinyurl.com/48fhxma9); [tinyurl.com/ep68huep](https://tinyurl.com/ep68huep);

[tinyurl.com/2dkp5x6u](https://tinyurl.com/2dkp5x6u); [tinyurl.com/yencdrbb](https://tinyurl.com/yencdrbb)

Matthew Brown, [\*\*mbrown@ciot.org.uk\*\*](mailto:mbrown@ciot.org.uk)