



REAL TIME INFORMATION – PRACTICAL GUIDANCE

Introduction

The Law Department has received several requests from Congregational Treasurers for more practical guidance on how to operate the Real Time Information software. Whilst this is not something the Law Department would normally be involved with, it is clear there is a need for this, given the volume of calls received. The following is therefore some practical guidance but should you have any queries going beyond the information provided in this document, it is suggested that you contact HMRC directly for clarification.

Registering as an Employer

Prior to downloading the HMRC software and being able to report through Real Time Information, you will be required to register as an employer with HMRC. The best way to do this is to contact HMRC directly by writing to them at:

HM Revenue and Customs - Customer Operations Employer Office
Room BP4102,
Chillingham House
Benton Park View
Newcastle Upon Tyne
NE98 1ZZ

They will then send you a payment booklet which will contain your Employer PAYE reference and Accounts Office reference.

Real Time Information software

To be able to pay your employees and report through Real Time Information will require a computer and the Real Time Information software which can be downloaded from HMRC's website: <http://www.hmrc.gov.uk/payerti/index.htm>

Reporting through Real Time Information

A printout of the various screens you will see on the software is attached for information and reference should be made to those 'screenshots' as well as reading this guidance.

Adding an Employer

To begin you will need to add your Congregation as an employer. The examples used in the screenshots attached are for a 'Practically Perfect Congregation' based at 121 George Street, Edinburgh. You will be required to enter your own details in this regard. Similarly, please do not input the Employer PAYE reference and Accounts Office reference used. You must insert the reference which is unique to your Congregation. This is provided when you register as an employer separately with HMRC, as above. You should also indicate that your Congregation is not exempt from Employer Class 1 National Insurance contributions but that it is eligible for the employment allowance.

Managing your Employees

To add an employee you must click on 'Manage Employees'. The 'employee type' will be 'current' and you must insert the details of your employee. The employee details which are attached in the sample printouts are entirely fictional and are not based on any particular individual. You will note that you are required to insert the date of birth of the employee. Whilst National Insurance Number does not have an asterisk beside it, it is essential to input this and so you will need to request this from your employee.

Start Date of Employee

It is imperative that the correct start date is inserted. You should not be inserting a start date for this tax year if the employee has been in your employment for significantly longer. Of course, this could give rise to tax liability if you have not been paying tax when you ought to have been but it is suggested that you take this up with HMRC directly by contacting them on 0300 200 3200.

You will also note that the tax code is provided automatically for you. HMRC might then provide an updated tax code if the employee has more or less available tax allowances than given by the emergency code provided.

More employees can be added using the same 'Manage Employees' link.

Processing the Payroll

To process payment to an employee, under the 'Actions' section, click 'Add Employee Payment'. Then insert the payment date and provide the payment amount. You will note that the system automatically calculates what tax is due. You will then need to submit your payment.

Submitting your Payroll Information to HMRC

To submit your data to HMRC, you click on 'Submit' and you will be required to insert your User ID and password. Again, this is obtained from HMRC directly but will be the same User ID and password that your Gift Aid Convener is using.

Calculate Tax

The Calculate Tax Section is very useful tool to determine what tax and national insurance (if any) is due.

Conclusion

It is hoped that this guidance is both practical and useful for Congregations. Once you use the system, you will hopefully find it is relatively intuitive and straightforward.

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