

Participant ID No (CMS ID):

WH104 Tax and National Insurance Information for Employees

Making the move back into employment – what you need to know

As an employee, you will start to pay tax and National Insurance on your earnings. Your employer will take care of this for you under a scheme called Pay As You Earn (PAYE).

Financial support from your provider:

If you have received financial support from your provider to help you get back into work you will normally have to pay tax on these payments.

Examples of financial support where tax is payable.

- *Help towards the cost of a travel card or fares to work.*
- *Help towards the cost of new clothing needed for your job.*
- *Cash payments or paying a bill for you.*

If you have received payments like these your provider should calculate the tax and National Insurance due and pay this to HMRC so that you don't have an unexpected tax bill for these payments. You can ask your provider to give you a statement showing what payments you have received and what has been deducted.

We will not make any payments to you in cash, nor will we make any payments towards any personal bills.

Further help and advice

If you are not sure about any payments, you have received and how these might affect your tax and National Insurance you can speak to your provider or your employer about it.

You can also contact HMRC by phone, free of charge, on 0300 200 3300 (The Income Tax helpline) or visit the HMRC website – via www.gov.uk