

**Strictly Private & Confidential**

Mr J Smith  
Smith Ltd  
124 High Street  
England City  
PO23 XTT

Ref: WK 01-04  
29 April 2016  
Dear Mr Smith

**Payroll for week 01-04: Week ending 03 May 2016 / Weekly Payroll for the month of April 2016.**

We have pleasure in enclosing herewith payslips for your employee and summary of PAYE and National Insurance Contributions.

Please note that amount of **£1356.53** as appended below is due to HM Revenue & Customs in respect of PAYE and NIC for the above month. It should be settled by 19 May 2016.

<b>PAYE Tax</b>	<b>£812.29</b>
<b>Employer's NIC</b>	<b>£641.14</b>
<b>Employee's NIC</b>	<b>£544.24</b>
<b>Total of NIC</b>	<b>£1185.38</b>
<b><u>Less : NIC Allowance</u></b>	<b><u>(641.14)</u></b>
<b>Total Payable</b>	<b><u>£1356.53</u></b>

For your information the wages cost for the month was £7780.46 (Gross wages – £7139.32 and employers NIC - £641.14).

**Payment Method:**

**You can pay by cheque. Please post to: HMRC, Direct, BX5 5BD.**

Alternatively, you can pay your PAYE online. Details are as follows:-

Account Name: HMRC PAYE, Account Number 12001039, Sort Code 08-32-10

Accounts Office Reference Number :

**We request that you kindly check the payslips and correspondence you receive from us. Do let us know of any amendments you wish to make or if we have made any errors.**

If you need any assistance, please email Payroll Department at [payroll@friendly-accountants.com](mailto:payroll@friendly-accountants.com) **OR** call on 020 8619 1485 or 020 8518 0888

Yours sincerely

**Friendly Accountants**

**Payroll Department  
Encl.**

**SMITH LTD**

Department - No Department				Payment Method - BACS		Payment Period - Weekly	
GROSS PAY	42.00	11.0000	462.00	PAYE Tax	50.20	Total Gross Pay TD	2046.00
				National Insurance	36.90	Gross for Tax TD	2046.00
						Tax Paid TD	239.80
						Earnings for NI TD	2046.00
						National Insurance TD	171.36
						Earnings for NI	462.00
						Gross for Tax	462.00
						Total Gross Pay	462.00
						Nat. Insurance No.	JR123456C
4	03/05/2016	0	1100L	8	Mr. TONY ANDREWS		374.90

**SMITH LTD**

Department - No Department				Payment Method - BACS		Payment Period - Weekly	
GROSS PAY	42.00	11.0000	462.00	PAYE Tax	89.60	Total Gross Pay TD	1584.00
HOLIDAY PAY	18.00	11.0000	198.00	National Insurance	60.66	Gross for Tax TD	1584.00
						Tax Paid TD	189.60
						Earnings for NI TD	1584.00
						National Insurance TD	134.46
						Earnings for NI	660.00
						Gross for Tax	660.00
						Total Gross Pay	660.00
						Nat. Insurance No.	JR123456C
3	26/04/2016	0	1100L	8	Mr. TONY ANDREWS		509.74

**SMITH LTD**

Department - No Department				Payment Method - BACS		Payment Period - Weekly	
GROSS PAY	42.00	11.0000	462.00	PAYE Tax	50.00	Total Gross Pay TD	924.00
				National Insurance	36.90	Gross for Tax TD	924.00
						Tax Paid TD	100.00
						Earnings for NI TD	924.00
						National Insurance TD	73.80
						Earnings for NI	462.00
						Gross for Tax	462.00
						Total Gross Pay	462.00
						Nat. Insurance No.	JR123456C
2	19/04/2016	0	1100L	8	Mr. TONY ANDREWS		375.10

**SMITH LTD**

Department - No Department				Payment Method - BACS		Payment Period - Weekly	
GROSS PAY	42.00	11.0000	462.00	PAYE Tax	50.00	Total Gross Pay TD	462.00
				National Insurance	36.90	Gross for Tax TD	462.00
						Tax Paid TD	50.00
						Earnings for NI TD	462.00
						National Insurance TD	36.90
						Earnings for NI	462.00
						Gross for Tax	462.00
						Total Gross Pay	462.00
						Nat. Insurance No.	JR123456C
1	12/04/2016	0	1100L	8	Mr. TONY ANDREWS		375.10

## SMITH LTD

Department - No Department				Payment Method - BACS		Payment Period - Weekly	
GROSS PAY	31.00	7.2000	223.20	PAYE Tax	2.40	Total Gross Pay TD	943.20
				National Insurance	8.22	Gross for Tax TD	943.20
						Tax Paid TD	19.20
						Earnings for NI TD	942.00
						National Insurance TD	38.88
				ADVANCE	50.00	Earnings for NI	223.00
						Gross for Tax	223.20
						Total Gross Pay	223.20
						Nat. Insurance No.	SL123456B

4	03/05/2016	0		1100L	11	Mr. CLAUDIO BROWNE	162.58
---	------------	---	--	-------	----	--------------------	--------

## SMITH LTD

Department - No Department				Payment Method - BACS		Payment Period - Weekly	
GROSS PAY	31.00	7.2000	223.20	PAYE Tax	12.40	Total Gross Pay TD	720.00
OVERTIME	7.00	7.2000	50.40	National Insurance	14.22	Gross for Tax TD	720.00
						Tax Paid TD	16.80
						Earnings for NI TD	719.00
						National Insurance TD	30.66
						Earnings for NI	273.00
						Gross for Tax	273.60
						Total Gross Pay	273.60
						Nat. Insurance No.	SL123456B

3	26/04/2016	0		1100L	11	Mr. CLAUDIO BROWNE	246.98
---	------------	---	--	-------	----	--------------------	--------

**SMITH LTD**

Department - No Department				Payment Method - BACS		Payment Period - Weekly	
GROSS PAY	31.00	7.2000	223.20	PAYE Tax	2.20	Total Gross Pay TD	446.40
				National Insurance	8.22	Gross for Tax TD	446.40
						Tax Paid TD	4.40
						Earnings for NI TD	446.00
						National Insurance TD	16.44
						Earnings for NI	223.00
						Gross for Tax	223.20
						Total Gross Pay	223.20
						Nat. Insurance No.	SL123456B
2	19/04/2016	0	1100L	11	Mr. CLAUDIO BROWNE		212.78

**SMITH LTD**

Department - No Department				Payment Method - BACS		Payment Period - Weekly	
GROSS PAY	31.00	7.2000	223.20	PAYE Tax	2.20	Total Gross Pay TD	223.20
				National Insurance	8.22	Gross for Tax TD	223.20
						Tax Paid TD	2.20
						Earnings for NI TD	223.00
						National Insurance TD	8.22
						Earnings for NI	223.00
						Gross for Tax	223.20
						Total Gross Pay	223.20
						Nat. Insurance No.	SL123456B
1	12/04/2016	0	1100L	11	Mr. CLAUDIO BROWNE		212.78

**SMITH LTD**

Department - No Department				Payment Method - BACS		Payment Period - Weekly	
GROSS PAY	23.91	7.2000	172.15	PAYE Tax	0.00	Total Gross Pay TD	688.60
				National Insurance	2.10	Gross for Tax TD	688.60
						Tax Paid TD	0.00
						Earnings for NI TD	688.00
						National Insurance TD	8.40
						Earnings for NI	172.00
						Gross for Tax	172.15
						Total Gross Pay	172.15
						Nat. Insurance No.	SL123456C
4	03/05/2016	0	1100L	16	Mr. PETER WARD		170.05

**SMITH LTD**

Department - No Department				Payment Method - BACS		Payment Period - Weekly	
GROSS PAY	23.91	7.2000	172.15	PAYE Tax	0.00	Total Gross Pay TD	516.45
				National Insurance	2.10	Gross for Tax TD	516.45
						Tax Paid TD	0.00
						Earnings for NI TD	516.00
						National Insurance TD	6.30
						Earnings for NI	172.00
						Gross for Tax	172.15
						Total Gross Pay	172.15
						Nat. Insurance No.	SL123456C
3	26/04/2016	0	1100L	16	Mr. PETER WARD		170.05

**SMITH LTD**

Department - No Department				Payment Method - BACS		Payment Period - Weekly	
GROSS PAY	23.91	7.2000	172.15	PAYE Tax	0.00	Total Gross Pay TD	344.30
				National Insurance	2.10	Gross for Tax TD	344.30
						Tax Paid TD	0.00
						Earnings for NI TD	344.00
						National Insurance TD	4.20
						Earnings for NI	172.00
						Gross for Tax	172.15
						Total Gross Pay	172.15
						Nat. Insurance No.	SL123456C
2	19/04/2016	0	1100L	16	Mr. PETER WARD		170.05

**SMITH LTD**

Department - No Department				Payment Method - BACS		Payment Period - Weekly	
GROSS PAY	23.91	7.2000	172.15	PAYE Tax	0.00	Total Gross Pay TD	172.15
				National Insurance	2.10	Gross for Tax TD	172.15
						Tax Paid TD	0.00
						Earnings for NI TD	172.00
						National Insurance TD	2.10
						Earnings for NI	172.00
						Gross for Tax	172.15
						Total Gross Pay	172.15
						Nat. Insurance No.	SL123456C
1	12/04/2016	0	1100L	16	Mr. PETER WARD		170.05

**SMITH LTD**

Department - No Department				Payment Method - BACS		Payment Period - Weekly	
GROSS PAY	1.00	865.3800	865.38	PAYE Tax	138.53	Total Gross Pay TD	3461.52
				National Insurance	81.40	Gross for Tax TD	3461.52
						Tax Paid TD	553.29
						Earnings for NI TD	3308.00
						National Insurance TD	325.60
						Earnings for NI	827.00
						Gross for Tax	865.38
						Total Gross Pay	865.38
						Nat. Insurance No.	SL123456C
4	03/05/2016	0	1100L	23	Mr. JIM HUBERT		645.45

**SMITH LTD**

Department - No Department				Payment Method - BACS		Payment Period - Weekly	
GROSS PAY	1.00	865.3800	865.38	PAYE Tax	138.12	Total Gross Pay TD	2596.14
				National Insurance	81.40	Gross for Tax TD	2596.14
						Tax Paid TD	414.76
						Earnings for NI TD	2481.00
						National Insurance TD	244.20
						Earnings for NI	827.00
						Gross for Tax	865.38
						Total Gross Pay	865.38
						Nat. Insurance No.	SL123456C
3	26/04/2016	0	1100L	23	Mr. JIM HUBERT		645.86



**SMITH LTD**

Department - No Department				Payment Method - BACS		Payment Period - Weekly	
GROSS PAY	1.00	865.3800	865.38	PAYE Tax	138.52	Total Gross Pay TD	1730.76
				National Insurance	81.40	Gross for Tax TD	1730.76
						Tax Paid TD	276.64
						Earnings for NI TD	1654.00
						National Insurance TD	162.80
						Earnings for NI	827.00
						Gross for Tax	865.38
						Total Gross Pay	865.38
						Nat. Insurance No.	SL123456C
2	19/04/2016	0	1100L	23	Mr. JIM HUBERT		645.46

**SMITH LTD**

Department - No Department				Payment Method - BACS		Payment Period - Weekly	
GROSS PAY	1.00	865.3800	865.38	PAYE Tax	138.12	Total Gross Pay TD	865.38
				National Insurance	81.40	Gross for Tax TD	865.38
						Tax Paid TD	138.12
						Earnings for NI TD	827.00
						National Insurance TD	81.40
						Earnings for NI	827.00
						Gross for Tax	865.38
						Total Gross Pay	865.38
						Nat. Insurance No.	SL123456C
1	12/04/2016	0	1100L	23	Mr. JIM HUBERT		645.86

Payment History Report - By Date

E'ee Ref	Employee Name	Total Gross	Tax	Employee NIC	Employer NIC	<u>Ee'NI+Er'NI Contribution</u>	SSP	SMP	SPP	Student Loan	Employee Pension	Employer Pension	Net Pay	Pay to HMRC
<b>Process Date : 12/04/2016 Month : 1 Week : 1</b>														
8	Mr. TONY ANDREWS	462.00	50.00	36.90	42.30	79.20	0.00	0.00	0.00	0.00	0.00	0.00	375.10	<b>129.20</b>
11	Mr. CLAUDIO BROWNE	223.20	2.20	8.22	9.31	17.53	0.00	0.00	0.00	0.00	0.00	0.00	212.78	<b>19.73</b>
16	Mr. PETER WARD	172.15	0.00	2.10	2.28	4.38	0.00	0.00	0.00	0.00	0.00	0.00	170.05	<b>4.38</b>
23	Mr. JIM HUBERT	865.38	138.12	81.40	97.84	179.24	0.00	0.00	0.00	0.00	0.00	0.00	645.86	<b>317.36</b>
<b>Process Date Total</b>		<u>1,722.73</u>	<u>190.32</u>	<u>128.62</u>	<u>151.73</u>	<u>280.35</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,403.79</u>	<u>470.67</u>
<b>Process Date : 19/04/2016 Month : 1 Week : 2</b>														
8	Mr. TONY ANDREWS	462.00	50.00	36.90	42.30	79.20	0.00	0.00	0.00	0.00	0.00	0.00	375.10	<b>129.20</b>
11	Mr. CLAUDIO BROWNE	223.20	2.20	8.22	9.31	17.53	0.00	0.00	0.00	0.00	0.00	0.00	212.78	<b>19.73</b>
16	Mr. PETER WARD	172.15	0.00	2.10	2.28	4.38	0.00	0.00	0.00	0.00	0.00	0.00	170.05	<b>4.38</b>
23	Mr. JIM HUBERT	865.38	138.52	81.40	97.84	179.24	0.00	0.00	0.00	0.00	0.00	0.00	645.46	<b>317.76</b>
<b>Process Date Total</b>		<u>1,722.73</u>	<u>190.72</u>	<u>128.62</u>	<u>151.73</u>	<u>280.35</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,403.39</u>	<u>471.07</u>
<b>Process Date : 26/04/2016 Month : 1 Week : 3</b>														
8	Mr. TONY ANDREWS	660.00	89.60	60.66	69.62	130.28	0.00	0.00	0.00	0.00	0.00	0.00	509.74	<b>219.88</b>
11	Mr. CLAUDIO BROWNE	273.60	12.40	14.22	16.21	30.43	0.00	0.00	0.00	0.00	0.00	0.00	246.98	<b>42.83</b>
16	Mr. PETER WARD	172.15	0.00	2.10	2.28	4.38	0.00	0.00	0.00	0.00	0.00	0.00	170.05	<b>4.38</b>
23	Mr. JIM HUBERT	865.38	138.12	81.40	97.84	179.24	0.00	0.00	0.00	0.00	0.00	0.00	645.86	<b>317.36</b>
<b>Process Date Total</b>		<u>1,971.13</u>	<u>240.12</u>	<u>158.38</u>	<u>185.95</u>	<u>344.33</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,572.63</u>	<u>584.45</u>

Payment History Report - By Date

E'ee Ref	Employee Name	Total Gross	Tax	Employee NIC	Employer NIC	<u>Ee'NI+Er'NI Contribution</u>	SSP	SMP	SPP	Student Loan	Employee Pension	Employer Pension	Net Pay	Pay to HMRC
<b>Process Date : 03/05/2016 Month : 1 Week : 4</b>														
8	Mr. TONY ANDREWS	462.00	50.20	36.90	42.30	79.20	0.00	0.00	0.00	0.00	0.00	0.00	374.90	<b>129.40</b>
11	Mr. CLAUDIO BROWNE	223.20	2.40	8.22	9.31	17.53	0.00	0.00	0.00	0.00	0.00	0.00	162.58	<b>19.93</b>
16	Mr. PETER WARD	172.15	0.00	2.10	2.28	4.38	0.00	0.00	0.00	0.00	0.00	0.00	170.05	<b>4.38</b>
23	Mr. JIM HUBERT	865.38	138.53	81.40	97.84	179.24	0.00	0.00	0.00	0.00	0.00	0.00	645.45	<b>317.77</b>
<b>Process Date Total</b>		<u>1,722.73</u>	<u>191.13</u>	<u>128.62</u>	<u>151.73</u>	<u>280.35</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,352.98</u>	<u>471.48</u>
<b>Report Total</b>		<u>7,139.32</u>	<u>812.29</u>	<u>544.24</u>	<u>641.14</u>	<u>1185.38</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,732.79</u>	<u>1997.67</u>