

National Insurance Numbers

Your National Insurance (NI) Number

All residents of the United Kingdom must apply for a National Insurance number. This number is similar to a Tax File number in Australia, the IRD number in New Zealand, the Social Insurance number in Canada, the Social Security number in the USA, and the Identification number in South Africa. It is used as a unique reference/account number by the Inland Revenue, and by medical practitioners when you are seeking any form of medical attention.

Making an application for a National Insurance Number

On arrival in the United Kingdom, you will be given a temporary National Insurance number, to ensure that your registration with the Inland Revenue has been logged, and to ensure that the correct amounts of tax and national health contributions are taken from your salary. Your temporary NI number is TN, followed by 6 digits (your birthday - ddmmyy), followed by the letter M or F, depending on your gender. For example, for a female whose birthday is 22nd December 1971, the temporary NI number would be TN221271F. This temporary number does not negate the need to make application for a permanent National Insurance number.

Teachers

Once you have found permanent accommodation and have started work please contact Teacher Services on 020 7440 8444 and we will request the National Insurance application form on your behalf. Once we have received the application form we will contact you so you can make an appointment to fill in the application; please note you will be required to bring in your passport with you for this meeting. Once you have filled in the form we will sign the employees section and send it in to the Department for Work and Pensions recorded delivery. Once the DWP have received your application your NI number will be sent direct to your address in 4-5 weeks.

Please notify our Payroll Department on 020 8518 0077 of your permanent NI number as soon as you receive it so we can update our records.

Classroom Assistants

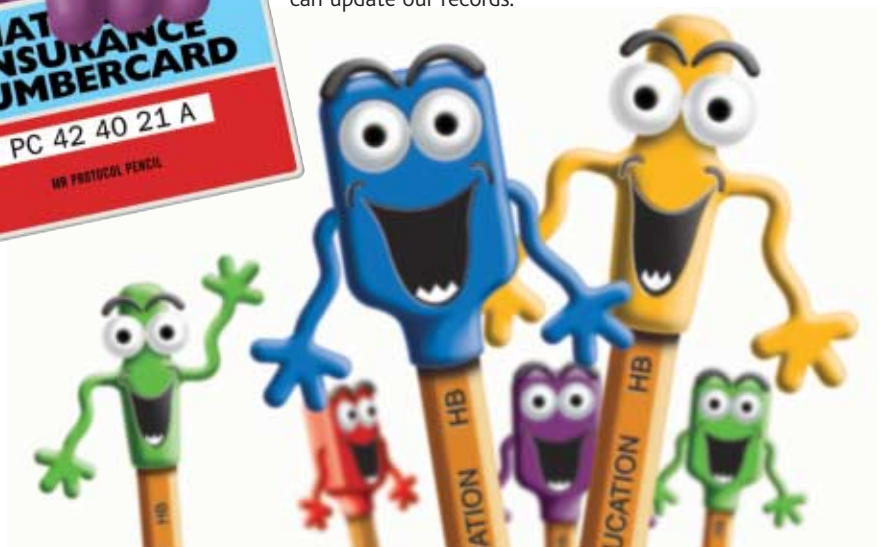
Once you have found permanent accommodation and have started work you must contact the Benefits Agency in your area. Call 118 500 with your postcode and work details to find your local office and make an appointment.

Take to the Benefits Agency office the following documents:

- Passport
- Terms and conditions from Protocol Education
- Two letters (i.e. your bank statement and utility bill from a service provider) showing your permanent address
- Three pay slips from Protocol Education sent to your permanent address

Following application the Benefits Agency will process your documents and send your NI number directly to your address. This may take 6-8 weeks.

Please notify our Payroll Department on 020 8518 0077 of your permanent NI number as soon as you receive it so we can update our records.



Tax

Understanding Tax!!!

All people with an income in the United Kingdom are required to pay tax, and those under retirement age are required to pay National Insurance (NI). Tax and NI will be automatically deducted from your pay through the 'pay as you earn' tax scheme (PAYE).

Under the 'PAYE' scheme each person is allocated a yearly amount of tax-free earnings. You can earn up to £91.33 a week before having to pay tax.

National insurance is also deducted from your wages at a rate of 11%, and is completely separate from tax. Whilst tax is deducted according to your tax code, National Insurance is not. For every job you have, your earnings are subject to National Insurance but only after you have earned £91.33 in a week and up to £610.00 in the same week.

In Britain, the financial year runs from 6 April to 5 April of the following year. At the end of each financial year, you will be issued a certificate of your earnings from all of your current employers. This certificate is called a 'P60'.

The Forms

P46 - This form is to establish your tax code. When you arrive in the U.K, you will need to fill in one of these forms.

If you do not fill in this form your employer MUST assume that you have a second job and deduct tax without considering your yearly allowance to your employer.

P45 - Your P45 is a document held by your main employer and is established when you fill in your P46 and start work. If you decide to change employers you will need to transfer your P45 to your new job.

P60 - At the end of the financial year, your employer will send you a P60, detailing your gross earnings, tax and National Insurance deductions and your tax code at the end of the tax year.

P85 - Those leaving the United Kingdom should fill in this form. By doing so, you declare that you no longer intend to work in U.K during the current tax year.

By sending this form to the Inland Revenue, along with your P45, you are able to claim any excess tax. The fact that you have not worked all 52 weeks of the tax year means you will not have used all of your allowance, hence a rebate may be payable.

Frequently Asked Questions

I think I am paying too much tax

To ensure tax is being deducted at the correct rate, refer to your tax code. This can be found on your pay slip. If your tax code is BR it means you are being taxed over 22% and are not receiving your personal allowance.

My tax code is BR what do I do now?

If your tax code is not correct you need to transfer your P45 to your main employer, this can be requested from your past employer.

My timesheet didn't arrive in time and now two will be paid at once. Will I pay more tax?

No each timesheet is paid in the week to which it relates. If you submit 2 timesheets or one is late and two are paid on the same pay date the tax and National Insurance will still have been calculated separately.

How long does it take to get tax back and can I receive it abroad?

It takes approximately 8 - 12 weeks; the tax office will send you a cheque wherever you are in the world.

If you need to contact the tax office direct, Protocol Education's tax office can be contacted at:

Bradford Becksid Taxpayer
Service Office
Selectaport 11
Centenary Court
1st Blaise Way
Bradford BD1 4YD

Tel: 01274 204 000

Reference Number: 073/c2291
www.inlandrevenue.gov.uk



For further information please contact your consultant or our Payroll Department on 0208 518 0077 or by email: payroll@protocol-education.com