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Filing late RTI payroll penalties being introduced

In autumn 2014 HMRC announced that we were introducing filing penalties for 2014-15 on a staggered basis according to the number of employees in a scheme.

As you were identified as having 49 or fewer employees or pension recipients on 6 October 2014, filing penalties only apply to you from **6 March 2015**.

We are sending this message to confirm that you must now send a Full Payment Submission (FPS) on or before the date you pay your employees or pension recipients to avoid being charged a penalty.

If you don't pay any employees within the tax month, you should let us know by sending an Employer Payment Summary (EPS) by the 19th of the month.

You can find details of how filing penalties are charged here
www.gov.uk/what-happens-if-you-dont-report-payroll-information-on-time

What to do if you receive an online message saying you may be charged a penalty here
www.gov.uk/what-to-do-if-you-get-an-online-penalty-warning-message

If you haven't already done so, we strongly recommend that you set up email reminders to alert you when an electronic message warning of a failure has been issued. You can do this using the options available in PAYE Online.