

New legislation has been introduced which aims to ensure that individuals who work through their own company pay employment taxes in a similar way to employees, where they would be employed by the public sector organisation were it not for the PSC or other intermediary that they work through.

Departments should meet with the PSC contractor and work through HMRC's new Employment Status Service (HMRC ESS) tool, and where appropriate put PSC contractors onto payroll, creating a non employee record.

Before you begin please refer to the related guidance on the Finance webpages at UAS Home>Finance>News and Publications>Off Payroll workers/changes to tax legislation.

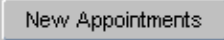
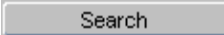
This guide covers the following process steps:

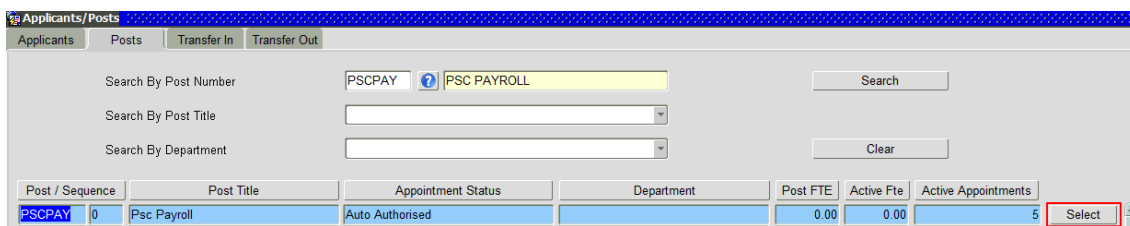
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1. Appointing the individual

Navigate to: Personnel > Maintenance > Personal Profile

The Employee Search window opens.

1. Click the  button. The *Applicants/Posts* window opens.
2. Select the **Posts** tab.
3. Enter **PSCPAY** into the **Post Number** and click .



4. Click the  button (to the right). The *New Appointment Search* window opens.

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5. Use the Search criteria to ensure the individual does not already have a Personnel record. Enter the individuals Name (**Surname** followed by first initial), **NI number** and/or **Date of Birth** to search on. Click .




Note: It is important to search as thoroughly as possible with the available information to ensure you do not create a duplicate record. If you later find a duplicate record has been created please notify HRIS Support.

6. An individual new to the University SHOULD NOT exist in the database. The search results list will remain blank.
7. If the individual does appear you will need to process them as follows:
- If the individual has a current active appointment refer to QRG **PA2b_Additional Appointments** noting the differences in section 3 below.
 - If the individual has a dormant employee record refer to QRG **PA2d_Appoint Rehire** noting the differences in section 3 below.
8. If the individual does not have a previous history with the University, click . The 3-step 'New Person Record Wizard' opens:

2. Personal details

2.1. Complete the fields as below.

Field Name (* mandatory)	Description
Forename *	Check/enter first name in full. E.g. Robert not Bob.
Surname *	Enter/check surname.
Middle Name	Enter all middle names in full.
Known As *	Enter first name only. Can be shortened if preferred. This will be used to generate the work email address.
Title *	Select from drop-down list.
Initials *	Enter initials for forename and middle names.
Qualification	Field not in use.
Country*	Select from the LoV  in ALL cases including UK. NB: even though this field is shaded yellow it must be updated for HMRC (RTI) purposes.




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Address *	Enter/check full address details. NB1: If the address is outside the UK you must also enter the country in the last line of the address to ensure any correspondence is addressed correctly.
Post Code *	Enter/check it is entered across both fields in alpha numeric format as shown AA1(1) (1)1AA.
Phone No. *	Enter/check phone number. NB: this field should contain one phone number only. Additional phone numbers must be added via 'contact details'.
Nationality	Field not in use.
Gender *	Select as appropriate.
Date of Birth *	Complete using the format DD-MMM-YYYY.
Retirement Date	Please ignore this field. System calculated, but not compliant with recent legislative changes.
Marital Status	Field not in use.
Date of Marriage	Field not in use.
Previous Surname	Not required at this point
NI Number *	Enter when known
Health Insurance Name/No.	Field not in use.
File Complete	Field not in use.

2.2. Click .

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2.3. Complete the fields as below.

Field Name (* mandatory)	Description
Start Date *	Enter the appointment start date
Target End Date	Leave blank
Company through to Pay Administered by	Enter hierarchy details
Cost Centre *	Should be the departmental default. Format will be AA000000000000 where AA is the 2 digit department code. The coding string includes Activity followed by Source of Funds with no punctuation separators.
Location*	<p>Select location. This will either be the department default OR if an alternative address is specified for the payslip that exists within the University (including Oxford colleges) select that location from the drop down list.</p> <p> If the payslip is to go to an address other than the Location or home address this should be entered in the address maintenance screen (see section 6.4).</p>
Project	Leave blank. Field no longer in use.
Job Category	Do not use.
Job Title *	Defaults to PSC PAYROLL
<input type="text" value="Job Text"/> 	<p>Click the button and enter the role that the PSC is carrying out (case sensitive).</p> <p>Note: the actual job title will appear in in any documents generated by the system.</p>
Employee Status *	Enter/select Non-employee
Sub Status *	Enter/select Payroll Service
Category *	Enter/select X – not applicable/not required
Sub Category *	<p>Enter/select as applicable. It is important that the correct staff classification is selected. Please refer to the Staff Classification Guide on the staff classification section of the HR Information team website.</p> <p> This field must be completed to prevent failure of interfaces to other systems.</p>
Hours *	Enter hours as 0 .
FTE Hours *	Enter as 0 .
FTE *	Enter 0 .
FTE% *	Should be 0.
Weeks	Not required

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FTE Weeks	This field will be set by the system to 52.
Action *	Select New Appointment .
Reason Code *	Select New Appointment (Non-employee)
Replaces employee	Do not use

2.4. Click .

2.5. Complete the fields as below.

Field Name (* mandatory)	Description
Pay Group *	Select Monthly (20).
Pay scale	Defaults to PSC. Do not amend.
Point	Defaults to 1. Do not amend
Multiplier	Defaults to .0000 Do not amend
Paygroup Hours	This value has no impact on pay and should be ignored.
Amount	Defaults to .0. Do not amend
Increment Due Date	Not applicable
Comments	Not applicable
Salary Comments	Enter notes for the Approver/ Payroll if required.



Before an individual is set up on payroll it is important to ensure that the correct tax documents have been received. **Note:** If the individual does not have the correct documents you can download and print copies of the new *Starter Checklist* from the HMRC pages (replaced P46). For a reference guide to all the HMRC forms, please refer to the Payroll Management pages on the Finance Division Website.

3. Commence the appointment



NOTE: Commencement should normally happen on or as soon as possible after the new starter's first day, but future commencement is possible if all details are complete. Currently this can only be done for new employees starting within the current payroll month.

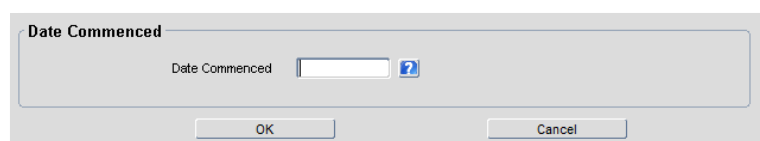
Navigate to: Personnel > Maintenance > Personal profile

3.1. Search for and open the Personnel record.

3.2. Go to Select Detail box > Appointment Details.

Click into the **Post Number** to ensure the correct appointment is highlighted. Click the **Appointment Details** button. The *Post Appointment Maintenance* window opens.

3.3. Go to **Selection** box > **Commence Appointment**.



3.4. Select (or type) the actual start date into **Date Commenced**.



Note: If the actual start date is later than the 'appointed' date, enter the revised date here and the effective date will automatically be updated. If the actual start date is earlier than the 'appointed' date, contact the HRIS support centre to amend the date **before** you commence the individual.

3.5. Click **OK**. Click  then **OK**.

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3.6. Finally, go to **Selection** box > **View Position History** to check that the salary details are all as expected.

4. Additional details

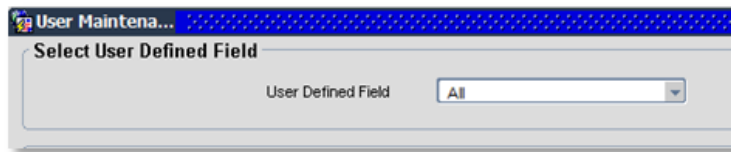
Navigate to: Personnel > Maintenance > Personal profile

Search for and open the Personnel record.

4.1. PSC Data

You must record the individual's company registered number and VAT number.

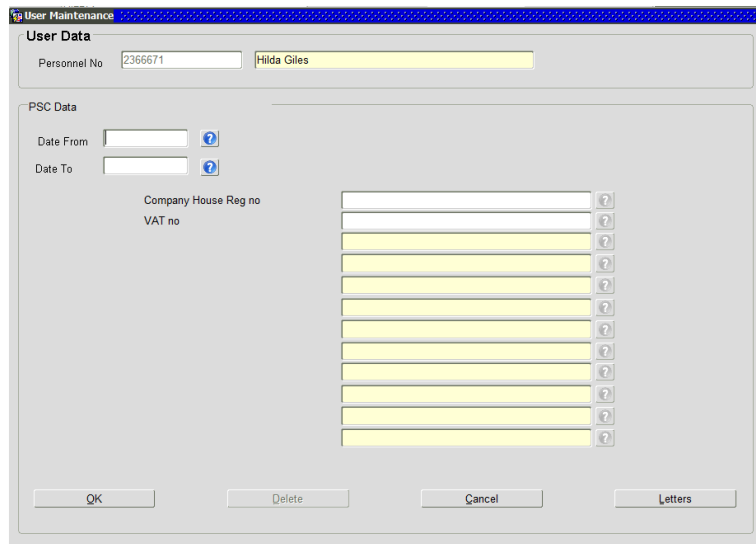
4.1.1. Go to **Selection Detail** box > **Other Person Details**. The User Maintenance window opens.



Click to display User Defined Field List of Values.

4.1.2. Select PSC Data

4.1.3. Click .




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4.1.4. Complete the fields as below:


Field Name (* mandatory)	Description
Date from*	Enter the start date of the appointment
Date to	Leave blank
Registered company number*	Enter relevant number
VAT number*	Enter relevant number

4.1.5. Click  then . You are returned to the User Maintenance window.

4.1.6. Click . You are returned to the Post Appointment Maintenance window.

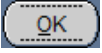
4.2. Check/complete Bank Details

4.2.1. Go to **Select Detail > Bank Details:**

Field Name (mandatory*)	Description
Pay Method*	Enter/select BACS
Bank Sort Code*	Enter Bank Sort Code then press the Tab key. The bank name/address will appear.  Note: If the sort code begins with a 0 you do not need to enter it e.g. 012345 should be entered as 12345.
Bank Account No.*	Enter 8 digit bank account number
Building Society Reference	Enter if applicable



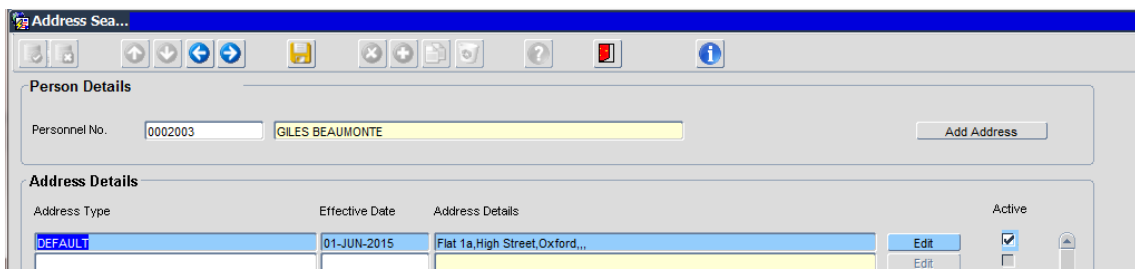
Note: Do not enter any alternative payment details. This has a payroll impact and anything in these fields will be removed by the payroll team.

4.2.2. Click  and .

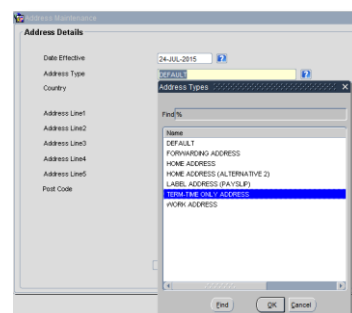
4.3. Additional address details (optional)

Field Name	Screen	Guidance
Location	Post Appointment Maintenance	<ul style="list-style-type: none"> This should be the normal work location/address for the post and the default delivery address for payslips. Payroll must be notified by email or phone if payslips are to be sent to a different address.
Address	Person Profile	<ul style="list-style-type: none"> This should be entered on the person homepage (not via address maintenance.) Necessary for HMRC purposes and must cover at least two lines. Remember to tell Payroll if payslip is to go to this address.
Address Label (AddLab)	Person Profile > Select Detail > Address Maintenance	<ul style="list-style-type: none"> Only complete this if payslips are to go to an address <u>other</u> than the Location or Home Address and Payroll have been informed of this requirement.

4.5.1 Go to **Select Detail > Address Maintenance**. The *Address Search* screen opens:



4.5.2 Click on .



Field Name (*mandatory)	Description
Date effective*	Enter the appointment start date or the effective date of the additional address if appropriate.
Address Type*	Select the relevant from the LoV . (Do not leave as 'DEFAULT'). NB: even though this field is shaded yellow it must be updated.
Country*	Select from the LoV in ALL cases including UK. NB: even though this field is shaded yellow it must be updated. This is required for HMRC (RTI) purposes.
Address Lines 1 to 5*	Enter full address details. This field must not be left blank and must have at least two lines. If no home address given, enter department address. NB: If the address is outside the UK you must also enter the country in the last line of the address. This is required to ensure correspondence is addressed correctly.
Post Code* (UK addresses only)	Enter across both fields in alpha numeric format as shown e.g. AA1 1AA.

4.5.3 Click . You will be returned to the *Address Search* window. The new address will appear at the top of the list.



Note: You should only add a Label Address (Payslip) if payslips are to go to an address other than the Location or Home Address **and** Payroll have been informed of this requirement.



If PSC is working overseas it is essential that their address is added in **ADDLAB**. Payroll must be informed.

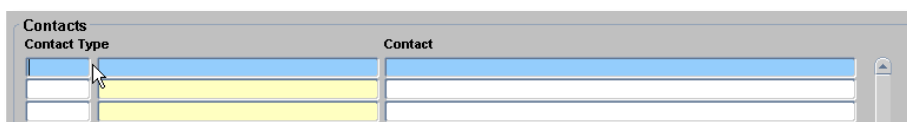


Note: To add further addresses, click the button.

4.4. Additional contact information (optional)

4.6.1 Go to **Select Detail > Contacts**. The *contacts screen* opens:

Once they have been generated and interfaces run, University card details and e-mail address will be shown here.



To record any additional contact information, e.g. mobile number:

4.6.2 Click in the **Contact Type** field.

4.6.3 Click the  button in the Tool Bar.

4.6.4 Select the relevant value from the list. Click .

4.6.5 Enter the relevant details into the **Contact** field.

4.6.6 Click . Repeat if required to add further contact details



Note: It is important to create a new contact entry for each piece of information. E.g. when recording a home email in addition to a work email, select a new contact line for each email being recorded – do not merge multiple email information onto one line.

5. Salary approval

All new salary lines and changes must be approved within your department before the payroll deadline.



NOTE: When a Salary Approver logs onto CoreHR, a message displays to indicate if there are any Salary /Allowances awaiting approval. *Approve Salary Amendments?* Click on the link to go directly to the *Maintain Approvals* window. Alternatively, navigate as below.

Personnel>Maintenance>Salary Administration> Maintain Salary Approvals

5.1 The Maintain Approvals window defaults to **My Approval Items**.

5.2 Select the relevant employee entry click the button (or reject).

The Approve Salary Amendments window opens:

Note: The name of the PSC and their personnel number are shown in the header.

The *Approve Salary Amendment* window is divided into two sections:

- **Current Salary/Allowances.** The Total Salary (including Allowances) field for a new starter is normally zero.
- New Salary/Allowances.

5.3 Check the New Salary data is correct:

Field Name (* mandatory)	Description
Effective date	Start date of appointment.

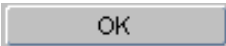
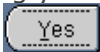
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Pay scale	PSC
Point	1
Rate of Pay	0.00
Multiplier	0.00
Actual Pay	0.00
Reason	Should be: New Starter (Non Employee)
Salary comments	Notes for salary approver.

5.4 Add any approval notes or reason for rejection in **Comments**.



Note: If you have rejected a salary it is important to make separate contact with full details to notify the requestor of the reason for the rejection as this will not be visible to them in CoreHR.

5.5 Click . A message appears asking you if you are sure you want to approve/ reject this salary amendment. Click . The *Approve Salary Amendments* window closes.

5.6 Exit all windows back to the Personnel main screen.

6. Submitting payments

To arrange payment you must forward the invoice from the Personal Service Company to Payroll ensuring the following:

- It must be signed by an authorised signatory
- The personnel number must be entered on the form
- The cost centre/project code to be charged must be entered on the invoice. (If you do not provide any costing details, Payroll will automatically charge the default GL suspense account entered in the appointment hierarchy.)