Working Tax Credit paid with wages

From 6 April 2003

An employer's guide to Working Tax Credit

including advance funding
Help

If you need help with anything in this booklet

Call

Employer's Helpline 0845 7 143 143
Monday to Friday 8am until 8pm
Saturday and Sunday 8am until 5pm

Hearing or speech impaired employers
Textphone 0845 602 1380

Business Support Teams
We have a UK-wide network of Inland Revenue Business Advisers who can help you get started on Working Tax Credit. Workshops run in the morning or afternoon and will tell you about the payroll records to keep and the how and why of filling in forms and returns. A Working Tax Credit workshop would last 2 to 3 hours.

Call 0845 60 70 143 or log on at www.inlandrevenue.gov.uk/bst/index/htm for details of
• a variety of payroll workshops, designed with busy employers in mind
• how to arrange a one-to-one visit at a place and time to suit you.

Yr iaith Gymraeg/Welsh Language
Ffoniwch 0845 302 1489 I dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

Forms and guidance in Braille, large print or audio
We have a range of services for people with disabilities, including leaflets in Braille, audio and large print. For details, please ask at your local Inland Revenue office or Enquiry Centre.

Payroll - advice and guidance

For help on other subjects
• call the Employer’s Helpline
• go to www.inlandrevenue.gov.uk/employers
• use Employer’s CD-ROM

E-business

To keep up to date with the Inland Revenue on-line services available look out for articles in the Employer’s Bulletin.

Or you can go to www.inlandrevenue.gov.uk/employers
Then click on the ‘Doing e-business’ link at the bottom of the right hand page, links include
• Internet service for PAYE
• Electronic Data Interchange - PAYE.

Tax credits - help for employees

Employees can find out if they’re entitled to tax credits, get a detailed calculation and claim online at www.inlandrevenue.gov.uk/taxcredits

Or they can get help and advice by ringing the Helpline
• call 0845 300 3900
• textphone 0845 300 3909

Monday to Friday 8.00am - 8.00pm.

In Northern Ireland
• call 0845 603 2000
• textphone 0845 607 6078

Monday to Friday 8.00am - 8.00pm.
## Contents

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>What’s new, what’s different</td>
<td>4</td>
</tr>
<tr>
<td>Working Tax Credit paid with wages – the bigger picture</td>
<td>6</td>
</tr>
<tr>
<td>First things to do</td>
<td>6</td>
</tr>
<tr>
<td>Documents vital for claims</td>
<td>7</td>
</tr>
<tr>
<td>The Start notice</td>
<td>8</td>
</tr>
<tr>
<td>Check that it’s right</td>
<td>8</td>
</tr>
<tr>
<td>Employer/employee details</td>
<td>8</td>
</tr>
<tr>
<td>Where does the money come from?</td>
<td>9</td>
</tr>
<tr>
<td>Advance funding</td>
<td>9</td>
</tr>
<tr>
<td>Quick check – will you have enough money to cover payments?</td>
<td>10</td>
</tr>
<tr>
<td>Paying Working Tax Credit with wages</td>
<td>11</td>
</tr>
<tr>
<td>Starting payments</td>
<td>11</td>
</tr>
<tr>
<td>Changes to amounts</td>
<td>11</td>
</tr>
<tr>
<td>Stopping payment</td>
<td>11</td>
</tr>
<tr>
<td>Examples</td>
<td>12</td>
</tr>
<tr>
<td>Record keeping and balancing the books</td>
<td>13</td>
</tr>
<tr>
<td>Filling in forms (P11, P14) and (P35)</td>
<td>13, 14</td>
</tr>
<tr>
<td>Special cases</td>
<td>15</td>
</tr>
<tr>
<td>What the main forms look like</td>
<td>16 - 19</td>
</tr>
</tbody>
</table>
What’s new, what’s different?

**Background**

Working Tax Credit replaces, among other things, the adult elements of Working Families’ Tax Credit (WFTC) and the Disabled Person’s Tax Credit (DPTC) from 6 April 2003. It is for working people, whether or not they have a child.

Child Tax Credit replaces the child-related elements of WFTC and DPTC, plus the Children’s Tax Credit from 6 April 2003. The Child Tax Credit will not be paid with wages. Along with the childcare element of Working Tax Credit, it will be paid directly to the person in the family who is mainly responsible for looking after the children.

<table>
<thead>
<tr>
<th>Old rules to 5 April 2003</th>
<th>New rules from 6 April 2003</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Notice to start paying</strong></td>
<td></td>
</tr>
<tr>
<td>14 days for weekly paid employees</td>
<td>42 days for all employees</td>
</tr>
<tr>
<td>42 days for all other employees</td>
<td></td>
</tr>
<tr>
<td><strong>Period of payment</strong></td>
<td></td>
</tr>
<tr>
<td>Paid for the period for which salary or wages are being paid</td>
<td>No change</td>
</tr>
<tr>
<td>Always started on a Tuesday</td>
<td>Can start any day of the week</td>
</tr>
<tr>
<td>‘End date’ shown on ‘Start notice’</td>
<td>No end date. You should pay until we ask you to stop or until your employee leaves</td>
</tr>
<tr>
<td>Stops and starts every 6 months</td>
<td>We may ask you to amend the daily rate if your employee’s circumstances change</td>
</tr>
<tr>
<td>Payments could be made for the whole of the pay period that included the date an employee left</td>
<td>Working Tax Credit can be paid only up to (and including) the date an employee leaves</td>
</tr>
<tr>
<td><strong>Earnings enquiries</strong></td>
<td></td>
</tr>
<tr>
<td>Awards based on recent earnings meant supplying</td>
<td>Should be far fewer. We will not be making earnings enquiries routinely</td>
</tr>
<tr>
<td>• Details for employees with missing payslips</td>
<td>Awards based on income for the previous tax year</td>
</tr>
<tr>
<td>• Estimates of earnings for new employees</td>
<td>We will ask the employee for the details from</td>
</tr>
<tr>
<td></td>
<td>• P60</td>
</tr>
<tr>
<td></td>
<td>• payslips</td>
</tr>
<tr>
<td></td>
<td>• form P9D - details of expenses</td>
</tr>
<tr>
<td></td>
<td>• form P11D - details of expenses and benefits.</td>
</tr>
<tr>
<td>Old rules to 5 April 2003</td>
<td>New rules from 6 April 2003</td>
</tr>
<tr>
<td>--------------------------</td>
<td>-----------------------------</td>
</tr>
<tr>
<td><strong>Application for money to cover payments</strong>&lt;br&gt;Advance funding supplied any time</td>
<td><strong>Application for money to cover payments</strong>&lt;br&gt;Advance funding available on 6th of each month or anytime if a late application received</td>
</tr>
<tr>
<td><strong>Old forms</strong>&lt;br&gt;Start notice, form TC01</td>
<td><strong>New forms</strong>&lt;br&gt;Start notice, form TC700&lt;br&gt;Notification of Working Tax Credit payments</td>
</tr>
<tr>
<td>Certificate of Payments, form TC02&lt;br&gt;(Employee leaves)</td>
<td>Not required for Working Tax Credit.&lt;br&gt;You simply stop paying Working Tax Credit when employee leaves. We ask claimants to tell us about any change in their circumstances&lt;br&gt;Amendment notice, form TC701&lt;br&gt;Notification of revised daily rate</td>
</tr>
<tr>
<td>Stop notice, form TC03</td>
<td>Stop notice, form TC702&lt;br&gt;Emergency stop notice, form TC703&lt;br&gt;Where payments are to cease as soon as possible we will agree a date with you before sending the notice&lt;br&gt;Restart notice, form TC704&lt;br&gt;Where payments are to restart as soon as possible we will agree a date with you before sending the notice</td>
</tr>
<tr>
<td>Explanation of funding, form TC10</td>
<td>Not required for Working Tax Credit&lt;br&gt;Information about funding is on form TC711</td>
</tr>
<tr>
<td>Tax credit funding application, form TC11</td>
<td>Tax credit funding application, form TC711&lt;br&gt;Monthly funding, form TC712&lt;br&gt;Notice of amount to be paid into your business account by us</td>
</tr>
<tr>
<td>Funding statement, form TC12</td>
<td>Employer funding - change of circumstances, form TC717&lt;br&gt;For you to tell us about changes in funding needs</td>
</tr>
</tbody>
</table>
This booklet does not cover all the law and details of Working Tax Credit payments by employers. The booklet contains only what most employers will need to know to be able to run an efficient payroll operation.

Special cases and situations are shown throughout the booklet with pointers on where to go for more information or help. But the guiding rule is - if in doubt call the Employer's Helpline as soon as possible on 0845 7 143 143.

**Background**

Working Tax Credit is a government funded earnings top up. The amount paid depends initially on the claimant’s current personal and family circumstances and income in the previous tax year. The amount can change if the claimant’s income or circumstances change.

**Who gets Working Tax Credit?**

Anyone who is awarded Working Tax Credit by the Tax Credit Office.

**Who pays?**

All employers must be ready to pay Working Tax Credit with wages through payroll.

The Inland Revenue pays the first 42 days’ money direct to your employee. After that you will pay Working Tax Credit, with wages, until you are told to stop or your employee leaves.

We will give you 42 days’ notice of when payments are due to start and how much to pay. This should give you time to get your payroll organised and look at whether you will have enough money to cover the payments.

**Special cases**

Go to page 15 for an insolvent business.

**First things to do**

Check the details on the Start notice - page 8.

Check that you will have enough money to cover the payments - page 9.

**Where does the money come from?**

You must pay Working Tax Credit out of the deductions you make for

- PAYE tax
- Student Loan deductions
- National Insurance contributions (employer and employee)
- Subcontractor deductions in the Construction Industry Scheme (CIS).

So check that what you have to pay out in Working Tax Credit will be covered by what you expect to collect in the same period.

If your deductions will not cover the Working Tax Credit payments you can ask us to fund the difference.

**Balancing the books**

Working Tax Credit must be shown as a separate entry on your employee’s payslip and *End of Year Certificate*, form *P60*.

Your *Employer’s Annual Return*, form *P35* will have entries for

- the total Working Tax Credit you have paid out and
- any money received in advance from us to fund Working Tax Credit.
**Keeping records**

You must keep records of payments and hang on to them for three years after the end of the tax year to which they relate.

**Documents vital for claims**

Tell your employees to keep their

- payslips
- P60
- form P9D - details of expenses
- form P11D - details of expenses and benefits.

If they claim Working Tax Credit, they will have to put how much they earned in the last tax year on the claim form.

**Information**

**Employment rights**

Employees can appeal to an Employment Tribunal if their employer dismisses or discriminates against them on the grounds that they are entitled to receive Working Tax Credit.
The Start notice

This will arrive at least 42 days before the date when you must start payment.

Check that it’s right

Employer

• No longer running PAYE? - Tick the box in the ‘Declaration’ on the back of the form and send it back to the Tax Credit Office. (The TCO will pay your employee direct.)

• Not making any payroll deductions? Tick the box in the ‘Declaration’ on the back of the form and send it back to the Tax Credit Office.

Extract of form TC700, page 1

Start notice
Please start paying tax credit to the employee named below with his or her pay. Check that this person works for you, and that you expect to employ them for at least three pay periods that follow one after the other from the start date shown below.
If you do not, or if you no longer operate PAYE, please complete the declaration overleaf and return this form to us at the above address.
Check that the employer reference shown above is correct. If it is not, please phone the number at the bottom of this letter and tell us the correct reference. You should still start to pay tax credit even if the employer reference shown is incorrect.

Employee

Surname DOE
First name JANE
National Insurance number AB 12 34 56 C
Payroll/Works number W/1272
Issue number 0001
Start paying tax credit from 20/05/2003
The daily rate of tax credit is £5.50 each calendar day (including Saturdays and Sundays)

Continue paying tax credit until we tell you to stop, or the employee leaves. The daily rate is per calendar day, so for weekly paid staff multiply the daily rate by 7. Monthly paid staff should receive the daily rate multiplied by the number of days in the month (including weekends and public holidays).
The table overleaf will help you work out how much tax credit to pay each pay day. Enter the amount of tax credit for each pay period on the employee’s P11 Deduction Working Sheet or equivalent record. Show tax credit as a separate item on the employee’s payslip.
Tax credit is not subject to PAYE or NICs. Further guidance can be found in Employer Help Book Day-to-day payroll, E13.

If you need help please call the tax credit Employer’s Helpline on 08457 143 143.

Employer reference
Wrong? - Call the Employer’s Helpline on 0845 7 143 143.

Employee name
Not on your payroll? - Tick the box in the ‘Declaration’ on back of the form and send it back to the Tax Credit Office.

Start paying

• Employee left? - Tick the box in the ‘Declaration’ on the back of the form, note the date of leaving, and send the form back to the Tax Credit Office.

• Due to leave? If your employee won’t have at least 3 consecutive pay packets from you after the ‘start date’, tick the box in the ‘Declaration’ on the back of the form, note the date of leaving, and send it back to the Tax Credit Office.

Where does the money come from? ► page 9
Paying Working Tax Credit with wages ► page 11
Where does the money come from?

We will give you 42 days’ notice that we want you to pay Working Tax Credit.

You must pay the Working Tax Credit out of the payroll deductions you make for

- PAYE tax
- Student Loan deductions
- National Insurance contributions (employer and employee)
- Subcontractor deductions in the Construction Industry Scheme (CIS).

Use the ‘quick check’ on the next page to see if you will have enough funds to cover. If not ask us for help with advance funding for payments immediately.

Advance funding

Applying for money to help pay Working Tax Credit is easy.

The money will be paid into your business bank or building society account by the 6th of each month. The initial amount will cover any payments made in the first two months. We will then automatically adjust the amount if we ask you to pay

- more Working Tax Credit - an increase, or new Working Tax Credit employees
- less Working Tax Credit - a decrease or fewer Working Tax Credit employees.

Please give us at least 9 working days before the 6th of the month so we have time to organise the funds. But don’t worry. If time is short we will do our best to get funding to you as soon as possible.

Use the form called Tax credit funding application, form TC711.

This arrived with your first Start notice. But if you can’t find it

- call the Employer’s Orderline on 0845 7 646 646
- go to www.inlandrevenue.gov.uk/employers/emp-form.htm
- fax an order on 0870 2 406 406.

Section 2 of the form asks for the Start Date for funding.

Form TC711, page 2

Show the start of the Working Tax Credit pay period where you don’t expect to have enough payroll deductions to cover the Working Tax Credit payment.

Information

After you have asked for funding

- watch for the statement of Monthly funding, Funding notice, form TC712. This lets you know how much to expect
- tell us straight away if there are changes to the details of your original application
  - use Employer funding - change of circumstances, form TC717, or
  - call your Accounts Office.
- at the end of the tax year 5 April - if you have funding left over call your Accounts Office.

If you have any questions about funding call your Accounts Office

Cumbernauld 0845 602 3518
Shipley 0845 602 3516

Special cases

Go to page 15 for disagreements on the amount of funding.
Quick check - will you have enough money to cover payments?

Working Tax Credit is paid for every calendar day, not working days.

Daily rate of tax credit from front of Start notice

First tax credit payment
Number of calendar days
start date to end of pay period (inclusive)

Subsequent payments
Number of calendar days
in pay period

Total of first two pay day’s tax credits (boxes B + C)

Money you expect to collect for the same period from all your employees

PAYE tax

Student Loan deductions

National Insurance contributions (employer and employee)

Subcontracter deductions in the Construction Industry Scheme

Total money available (boxes E + F + G + H)

Less what you expect to pay out in Statutory Sick/Maternity/Paternity/Adoption Pay

Net amount available for paying Working Tax Credit (box I minus box J)

If K is less than D you won’t have enough to cover the tax credit payments. Fill in your Tax credit funding application, form TC711.
Paying Working Tax Credit with wages

The Start notice, form TC700, will tell you when to start and how much to pay.

### Starting Payments

**Do**

- Pay the Working Tax Credit every pay day.
- Pay the number of calendar days in the pay period multiplied by the daily rate of tax credit shown on the Start notice.
  
  The start and finish periods probably won’t be a full week or month but otherwise you will pay 7 days to weekly paid employees; for monthly paid employees it will be 28 (29) for February, 30 or 31 for other months.
- Pay Working Tax Credit in advance if you pay your employee in advance.
- Pay the full amount even if your employee hasn’t worked for you every day of the pay period.
- Pay the full amount even if you are only paying  
  - Statutory Sick Pay
  - Statutory Maternity Pay
  - Statutory Paternity Pay
  - Statutory Adoption Pay
  - sickness, maternity, paternity or adoption payments under your own scheme.
- Show the Working Tax Credit as a separate entry on the employee’s wage slip

**Do not**

- Add Working Tax Credit to wages before you work out tax and National Insurance contributions. It’s not liable to PAYE tax and National Insurance contributions.
- Add Working Tax Credit to wages when working out pension contributions. It’s not treated as earnings.

### Changes to Amounts

We will send you an Amendment notice, form TC701 if we want you to change the daily rate and we will give you 42 days’ notice. But we won’t ask you to deal with more than two amendments in the employee’s pay period (weekly/monthly/other). If you do get a third call the Employer’s Helpline on 0845 7 143 143.

**No wages/salary due**

You can make up a pay packet for the employee in order just to pay the Working Tax Credit. But you don’t have to. See ‘Stopping payment.’

### Stopping Payment

You can only stop payment if

- we tell you to on either  
  - Stop notice, form TC702 (you will have 42 days’ notice), or  
  - Emergency stop notice, form TC703  
    (we will have agreed a date with you)
- you have no wages, sick pay or maternity/paternity/adoption pay to pay on pay day. If this is the case, please call the Employer’s Helpline for advice
- your employee  
  - leaves
  - dies.

If you have paid Working Tax Credit beyond the date of leaving or beyond the date of death please ask the Employer’s Helpline for advice without delay. Call on 0845 7 143 143.

### Special Cases

Go to page 15 for

- Mistakes in payment
- Employee loans
- Earnings Orders
- Holiday Pay in advance
- Trade disputes
- Employees with more than one employer
Start notice
Please start paying tax credit to the employee named below with his or her pay. Check that this person works for you, and that you expect to employ them for at least three pay periods that follow one after the other from the start date shown below. If you do not, or if you no longer operate PAYE, please complete the declaration overleaf and return this form to us at the above address.
Check that the employer reference shown above is correct. If it is not, please phone the number at the bottom of this letter and tell us the correct reference. You should still start to pay tax credit even if the employer reference shown is incorrect.

Employee's surname DOE
First name JANE
National Insurance number AB 12 34 56 C
Payroll/Works number W/1272
Issue number 0001
Start paying tax credit from 14/06/2003
The daily rate of tax credit is £10.36 each calendar day (including Saturdays and Sundays)
Continue paying tax credit until we tell you to stop, or the employee leaves. The daily rate is per calendar day, so for weekly paid staff multiply the daily rate by 7. Monthly paid staff should receive the daily rate multiplied by the number of days in the month (including weekends and public holidays).
The table overleaf will help you work out how much tax credit to pay each pay period. Enter the amount of tax credit for each pay period on the employee’s P11 Deduction Working Sheet or equivalent record. Show tax credit as a separate item on the employee’s payslip.
Tax credit is not subject to PAYE or NICs. Further guidance can be found in Employer Help Book Day-to-day payroll, E13.
If you need help please call the tax credit Employer’s Helpline on 08457 143 143.
Record keeping and balancing the books

You must keep all payroll records and Working Tax Credit forms for three years after the end of the tax year to which they relate.

Information

From time to time Inland Revenue officers visit employers to see if their payroll is running smoothly. If they call on you they will ask to see your tax credits records and documents.

Under tax credits legislation, penalties can be imposed where employers fail to pay Working Tax Credit correctly or to provide correct information. However, penalties are used as a last resort, and they cannot be imposed where an employer has made an innocent error.

You must keep a record of tax credit paid on the employee’s Deductions Working Sheet, form P11, or something similar.

Extract from form P11

<table>
<thead>
<tr>
<th>K codes only</th>
<th>Tax Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>5 £ p</td>
<td></td>
</tr>
<tr>
<td>6 £ p</td>
<td></td>
</tr>
<tr>
<td>6a £ p</td>
<td></td>
</tr>
<tr>
<td>6b £ p</td>
<td></td>
</tr>
<tr>
<td>7 £ p</td>
<td></td>
</tr>
<tr>
<td>8 £ p</td>
<td></td>
</tr>
</tbody>
</table>

Enter Working Tax Credit paid on your Accounts Office payslip, form P30BC.

Extract from form P30BC

<table>
<thead>
<tr>
<th>Calculation of net Income Tax – monthly payments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
</tr>
<tr>
<td>-------</td>
</tr>
<tr>
<td>5 May</td>
</tr>
<tr>
<td>5 Jun</td>
</tr>
<tr>
<td>5 July</td>
</tr>
<tr>
<td>5 Aug</td>
</tr>
<tr>
<td>5 Sep</td>
</tr>
<tr>
<td>5 Oct</td>
</tr>
<tr>
<td>5 Nov</td>
</tr>
<tr>
<td>5 Dec</td>
</tr>
<tr>
<td>5 Jan</td>
</tr>
<tr>
<td>5 Feb</td>
</tr>
</tbody>
</table>
**Record keeping and balancing the books continued**

Enter Working Tax Credit as a separate entry on your employee’s year-end form, the P14 and the P60.

**Extract from form P14 (2003-04)**

<table>
<thead>
<tr>
<th>Statutory Paternity Pay (SPP)</th>
<th>Statutory Adoption Pay (SAP)</th>
</tr>
</thead>
<tbody>
<tr>
<td>£ p</td>
<td>£ p</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Student Loan Deductions in this employment (whole £s only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>£ p</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tax deducted</th>
<th>£ p</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Tax Credits in this employment From col.9 on P11</th>
</tr>
</thead>
<tbody>
<tr>
<td>£ p</td>
</tr>
</tbody>
</table>

**Payment in Week 53: if included in Pay and Tax totals, enter '53', '54' or '56' here (See Employer’s Further Guide to PAYE and NICs, CWG2)

Enter on your Employer’s Annual Return, form P35

- the total Working Tax Credit paid
- the advance funding received from the Inland Revenue and used in the year of the form P35.

**Extract from form P35 (2003)**

<table>
<thead>
<tr>
<th>Tax Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>£ p</td>
</tr>
</tbody>
</table>

**Total of boxes 13 to 20**

<table>
<thead>
<tr>
<th>Funding received from Inland Revenue to pay SSP/SMP/SAP</th>
</tr>
</thead>
<tbody>
<tr>
<td>£ p</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total Tax Credits paid to employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>£ p</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tax Credits paid from Inland Revenue to pay Tax Credits see Note 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>£ p</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Amount payable for the year see Note 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>£ p</td>
</tr>
</tbody>
</table>

**NOW PAYABLE**

<table>
<thead>
<tr>
<th>£ p</th>
</tr>
</thead>
</table>

Fill in boxes 31 and 32 only if you are a limited company that has had CIS deductions made from payments received for work in the construction industry.

<table>
<thead>
<tr>
<th>CIS deductions suffered Total of col. £ on CIS 132</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Revised amount now payable 30 minus 31</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
</tr>
</tbody>
</table>
Special cases

**From Page 6**

**Insolvent business**
If you are no longer able to pay your employees Working Tax Credit please call the Employer’s Helpline on 0845 7 143 143.

**From Page 9**

**Disagreements on the amount of funding**
If you think the amount on the monthly Funding notice, form TC712, is wrong call your Accounts Office. The phone number and reference you will need are at the top of the form.

In the unlikely event that you cannot sort out the problem over the phone you can make a more formal appeal. But you must do this, in writing, within 30 days of the issue date on the top of the form TC712.

Ask your local Inland Revenue office for leaflet IR37, Appeals against tax, National Insurance contributions, Statutory Sick Pay and Statutory Maternity Pay. This will give you more detail on how the appeal system works.

**From Page 11 continued**

**Employee loans**
Always pay the full amount of Working Tax Credit we have told you to pay. You cannot take Working Tax Credit money to cover repayments due on loans made to your employees.

**Earnings Orders**
You cannot take Working Tax Credit money to cover
- Attachment of Earnings Orders
- Arrestment of Earnings (Scotland)
- Child Support Agency Deductions from Earnings Orders.

For further advice about
- Attachment orders contact the court or local authority
- CSA orders call 0845 7 133 133 Monday to Friday - 8.00am until 8.00pm Saturday 8.30am to 5.00pm.

**Holiday Pay in advance**
If you pay holiday pay in advance you should also pay the Working Tax Credit in advance.

**Trade disputes**
Lasting less than the pay period, pay the Working Tax Credit due, even if wages are reduced because of the dispute.

Lasting longer than the pay period, call the Employer’s Helpline on 0845 7 143 143.

**Employees with more than one employer**
Claimants are asked to provide details of their main employer on their claim form. This will be the employer for whom they normally work the most hours each week.

**From Page 11**

**Mistakes in payment**
You must make your own arrangements to get the money back if you have paid
- too much, that is more than we have told you to, or
- you have paid the wrong person.

If you have paid too much Working Tax Credit in one pay period you can put it right by paying a smaller amount in a subsequent period.
What the main forms look like

• **Start notice, form TC700**

We will use this form to tell you to start paying Working Tax Credit. We will give you 42 days’ notice.

**Security -** this form is on watermarked paper with a blue and pink background print.

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• **Amendment notice, form TC701**

We will use this form to tell you about a change in the amount of Working Tax Credit for an employee. We will give you 42 days’ notice to amend the daily rate you pay.

**Security -** this form is on watermarked paper with a blue and pink background print.
What the main forms look like continued

- **Stop notice, form TC702**
  Use this form as your authority to stop paying tax credit. We will give you 42 days’ notice.

- **Emergency stop notice, form TC703**
  We will agree a date with you before sending the notice.
• **Restart notice, form TC704**

We will use this form if we want you to start paying Working Tax Credit again after we sent you an *Emergency stop notice, form TC703*. We will agree a date with you before sending the notice.

**Security** - this form is on watermarked paper with a blue and pink background print.

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**Tax credit funding application, form TC711**

Use this form if you need to ask us for money in advance to cover payments of Working Tax Credit. The form arrives with the first *Start notice, form TC700*. If you need more forms

- call **0845 7 646 646**
- fax **0870 2 406 406**
- go to [www.inlandrevenue.gov.uk/employers/emp-form.htm](http://www.inlandrevenue.gov.uk/employers/emp-form.htm)
• Funding notice, form TC712

We will use this form to give you details of
– the amount of money we are crediting to your business bank or building society account
– when it will be paid in
– confirmation of the account.

• Employer funding - change of circumstances, form TC717

Use this form to tell us if there are changes to the details of your original application.
The form arrives with the first Funding notice, form TC712. If you need more forms
– call 0845 7 646 646
– fax 0870 2 406 406
– go to www.inlandrevenue.gov.uk/employers/emp-form.htm