

Payroll Newsletter

March 2026

Welcome to the March 2026 Year End Payroll Newsletter.

April 2026 is set to be one of the most significant months in recent years for UK employers.

The first phase of changes under the Employment Rights Act 2025 will take effect, bringing expanded day one employment rights. Statutory sick pay rules are being overhauled, while the National Living Wage will increase to £12.71. In addition, a new enforcement body, the Fair Work Agency, will be introduced on 7 April 2026.

In this edition we look at your statutory changes, key announcements and future changes.

- National Minimum Wage and Voluntary Living Wage rates.
- Statutory Sick Pay overhaul.
- The personal allowance and base rate limit remain unchanged.
- Payrolling benefits becoming mandatory from April 2027.
- Future changes – cap of salary sacrifice.

National Minimum Wage changes

- While the Governments original intention was to reduce the National Living Wage (NLW) age band.
- Instead, we have seen a significant increase to the 18–20 year old rate.
- One of the highest increases in recent years at an astounding 8.5 per cent.
- The New Government has continued with the normal policy accepting increased percentage rises from The Low Pay Commission.
- National Minimum Wage (NMW) Increases predicted to benefit 2.7m UK Workers.
- Effective from the first full pay reference period on or after 1 April 2026.

Hourly rate	1 April 2025	£ increase	% increase	1 April 2026
Workers above compulsory school leaving age (under 18)	£7.55	45p	6%	£8.00
Workers aged 18–20	£10.00	85p	8.5%	£10.85
Apprentices	£7.55	45p	6%	£8.00
National Living Wage 21 and over	£12.21	50p	4.1%	£12.71
Accommodation offset (daily rate)	£10.66	44p	4.1%	£11.10

PLEASE REMEMBER!

Apprentices are entitled to the minimum wage for their age if they both:

- Are aged 19 or over.
- Have completed the first year of their apprenticeship.

The Department for Business and Trade published its latest list naming employers that have defaulted on NMW payments:

- Round 22 of the schemes published the names of 491 businesses that defaulted on paying the correct amount to employees

Topping the list of reasons for non-compliance were underpayments to apprentices:

- 28 per cent of employers failed to pay the correct rate to apprentices (190 cases).
- 27 per cent of employers failed to pay the uprated minimum wage (184 cases).
- 15 per cent of employers failed to pay workers correctly (103 cases).

Voluntary Living Wage

Announced on 22 October 2025, the current figures are £13.45 (rest of the UK) and £14.80 (London).

Statutory payments

Statutory Sick Pay

New measures come into force as of 6 April 2026:

- We've seen little change in Statutory Sick Pay (SSP) since its introduction in 1983.
- The Government intends to conduct a Post-implementation Review (PIR) of the Employment Right Bill (ERB) within 5 years of implementation.

Clauses 10 and 12: Removal of the waiting days - repeals waiting days and amends the period of incapacity for work (and the period of entitlement):

- Entitlement starts from the first, rather than the fourth qualifying day of sickness absence.

Clauses 11 and 13: Removal of the Lower Earning Limit (LEL):

- Repeals the requirements for an employee to earn above the LEL to qualify for SSP.
- It replaces the current flat rate of SSP with a new rate, the lower 'of', either the statutory flat rate or 80 per cent of average weekly earnings.

Clauses 10 and 11: Relate to Great Britain, while 12 and 13 relate to Northern Ireland:

- SSP is not currently payable to those who earn lower than the LEL currently £125 per week 2025/26. There are currently between one and 1.3 million individuals who earn below the LEL, meaning they do not have access to SSP.
- Currently, SSP is not payable for the first three qualifying days.

Statutory Neonatal Care Leave and Pay (SNCL/P):

- Leave is a day one night.
- Available to each parent (not shared).
- Pay requires continuity of service/employment and earnings tests like other statutory payments.
- It can be taken in addition to other leave entitlements currently in place, for example statutory maternity or paternity leave.

	Tier one - Neonatal care or first week after discharge	Tier two - After neonatal care
Leave	<ul style="list-style-type: none"> • Can leave work at short notice. • Overlaps with other parental leave such as ShPL/P, then they can pause parental leave or commence SNCL/P on the end. • SML/SAL - neonatal is added on the end. • Can be taken in an unlimited number of blocks, but must be a continuous week. 	<ul style="list-style-type: none"> • Available from the second week following release. • Ends 68 weeks after the child's actual birth commence SNCL/P at the end. • This would be considered planned leave. • Taken in one continuous block.
Notice	<ul style="list-style-type: none"> • Before they are due to start work on the first day of absence; or • As soon as practicable following the child's admission (after the first seven days). • Notice of pay must be given within 28 days following the start of the leave. 	<ul style="list-style-type: none"> • For one week of leave, notice needs to be two weeks and one day in advance. • For two weeks or more of leave, this is capped at four weeks' notice. • Notice of pay must be given within 28 days following the start of the leave. • Total leave that can be taken is 12 weeks across both tiers.

SSP rates

Effective from the sixth day	April 2025	April 2026
Weekly Lower Earnings Limit	£125	£129 (N/A)
Weekly SSP rate	£118.75	£123.25 or 80%

Statutory Maternity, Paternity, Adoption and Shared Parental Pay

Type of payment or recovery	2026 to 2027 rate
Statutory Maternity Pay (SMP) – weekly rate for first six weeks	90% of employee’s average weekly earnings.
Statutory Maternity Pay – weekly rate for remaining weeks	£194.32 or 90% of the employee’s average weekly earnings, whichever is lower.
Statutory Paternity Pay (SPP) – weekly rate (up to two weeks)	£194.32 or 90% of the employee’s average weekly earnings, whichever is lower.
Statutory Adoption Pay (SAP) – weekly rate for first six weeks	90% of employee’s average weekly earnings.
Statutory Adoption Pay – weekly rate for remaining weeks	£194.32 or 90% of the employee’s average weekly earnings, whichever is lower.
Statutory Shared Parental Pay (ShPP) – weekly rate	£194.32 or 90% of the employee’s average weekly earnings, whichever is lower.
SMP/SPP/ SAP/ShPP – proportion of your payments you can recover from HMRC	92% if your total Class 1 National Insurance (both employee and employer contributions) is above £45,000 for the previous tax year. Additional 9% recoverable if your total Class 1 National Insurance for the previous tax year is £45,000 or lower.
Statutory Neonatal Care Pay (SNCP) – rate for up to 12 weeks	£194.32 or 90% of the employee’s average weekly earnings, whichever is lower.
Statutory Parental Bereavement Pay (SPBP) – rate for up to two Weeks	£194.32 or 90% of the employee’s average weekly earnings, whichever is lower.

Income Tax rates – no change to the tax rates for 2026

PAYE tax rates and thresholds	2026/27 – Tax free allowance freeze extended by 3 years
Employee personal allowance	£12,570 per year
English and Northern Irish basic tax rate	20% on annual earnings above the PAYE tax threshold and up to £37,700.
English and Northern Irish higher tax rate	40% on annual earnings - £37,701 to £125,140
English and Northern Irish additional tax rate	45% on annual earnings above £125,140
Married Couples Allowance	Max: £11,700 Min: £4,530
Transferable Marriage Allowance	£1260
Income Limit for Married Couples	£39,200
Income Limit (regardless of DOB)	£100,000
Blind Persons Allowance	£3,250

National Insurance

The Class 1 NICs	2025/26	2026/27
Lower Earnings Limit	£125 per week £542 per month £6,500 per year	£129 per week £559 per month £6,708 per year
Primary threshold	£242 per week £1048 per month £12,570 per year	£242 per week £1048 per month £12,570 per year
Secondary threshold	£96 per week £417 per month £5,000 per year	£96 per week £417 per month £5,000 per year
Upper Earning Threshold	£967 per week £4,189 per month £50,270 per year	£967 per week £4,189 per month £50,270 per year
Veterans Upper Secondary Threshold (VUST)	£967 per week £4,189 per month £50,270 per year	£967 per week £4,189 per month £50,270 per year
Freeports Upper Secondary Threshold (FUST)	£481 per week £2,083 per month £25,000 per year	£481 per week £2,083 per month £25,000 per year
Investment Zone upper secondary threshold	£481 per week £2,083 per month £25,000 per year	£481 per week £2,083 per month £25,000 per year

Employee	2025/26	2026/27	Employer	2025/26	2026/27
Earnings up to LEL	Nil	Nil	Earnings up to LEL	N/A	N/A
Earnings between LEL and PT	0%	0%	Earnings between LEL and PT	N/A	N/A
Earnings between PT and UEL	8%	8%	Earnings between PT & UEL	15%	15%
Earnings above UEL	2%	2%	Earnings above UEL	15%	15%
Certificate of Election	1.85%	1.85%	Earnings between ST and AUST	0%	0%
Deferment	2%	2%	Earnings between ST and VUST	0%	0%
Directors (blended rate for 2023/24)	8%	8%	Earnings between ST and FUST	0%	0%
			Earnings above UST, AUST, AUST and VUST	15%	15%
Self Employed Class 4			Earnings above FUST	15%	15%
Earnings between PT & UEL	6%	6%	Class 1A	15%	15%
Earnings above UEL	2%	2%	Class 1B	15%	15%

Student loan and postgraduate loan recovery

Rate or threshold	2026/27
Employee earnings threshold for student loan plan 1	£26,900 per year
Employee earnings threshold for student loan plan 2	£29,385 per year
Employee earnings threshold for student loan plan 4	£33,795 per year
PGL (Plan 3)	£21,000 per year
Plan 5	£25,000
Student loan deductions	9%
Postgraduate loan deductions	6%

Payrolling benefits – what the future holds

HMRC have announced that reporting and paying Income Tax and Class 1A National Insurance Contributions (NIC) on benefits in kind through payroll will become mandatory from April 2027 originally planned for April 26 but pushed back one year to allow software and clients to get ready for the change.

Benefits in Kind – current position

Currently, taxable benefits and expenses must be reported on forms P11D by 6 July 2026 following the end of the tax year.

This then means the additional tax must be paid on the benefit as well. The employee can complete a self-assessment tax return or alternatively, the tax code can be adjusted to collect the tax via PAYE.

It is possible for taxable benefits to be payrolled now (except for accommodation and beneficial loans due to their reporting and information requirements). Unlike with a P11D, the benefits value is reported to HMRC in real time via the payroll.

Where employers have payrolled employee's benefits, it's important to note that the employer is still currently required to file a P11D(b) to calculate and pay any Class 1A National Insurance due (this will not apply from April 2027).

Voluntary payrolling – prior to April 2027:

- Registration via HMRC Online Account required for Voluntary period prior to the start of the 2026/27 tax year – **Monahans can assist.**
- Payrolling once registered is for a complete tax year.
- The payrolling of benefits applies to all benefits except loans and accommodation due to their reporting and information requirements.
- Collection and payment of Class 1A is **NOT** a real time under the current process.
- P11Ds still required for non-payrolled benefits for 2024/25, 2025/26 and now 2026/27.
- Employers need to check that their software will permit payrolling benefits in the voluntary period – **Monahans software permits payrolling benefits.**

What's Changing from April 2027?

HMRC have announced that payrolling taxable benefits will be mandatory from April 2027. This is part of their commitment to digitise and simplify the UK tax system, and attempt to lift the administrative burden on employers and HMRC. It is estimated that this will remove the need for four million end of year returns to be submitted to HMRC.

What an employer should be aware of?

- ! Registration no longer required when Payrolling Benefits becomes mandatory.
- ! If Monahans do not process your Payroll, check whether your current payroll software meets the functionality requirements to allow you to payroll benefits.
- ! Consider educating your employees on the changes. They will need to be aware of the potential impact the reporting may have on their net income and any cash flow issues.
- ! Communication is key, you will need to ensure you communicate to all your employees well in advance to ensure a smooth transition.
- ! Be aware that employees will be taxed twice in the first year of payrolling benefits because tax codes were adjusted from the previous year's P11D and real time deductions will apply from April 2027.
- ! All benefit data throughout the year must be accurate, reliable, and available in ample time for the payroll reporting so it can be processed. Errors when reporting could result in potential penalties and/or have a direct impact on the net pay of your employees.
- ! Ensure at the end of the year Employees are provided with a description and detail of the benefits that have been payrolled.
- ! Unlike P11Ds, you won't have a year to sort benefits. These must be provided before April 2027 to be payrolled in the first 2027/28 payroll run.
- ! **REMEMBER** the change will mean Class 1A NI will be paid in real time rather than in July once a year so ensure you are prepared for the change.
- ! Even if no payroll. Payrolling benefits is a mandatory requirement, and Clients will need to apply for a PAYE scheme and payroll the benefits.
- ! If there is no salary to collect the tax this will need to be paid manually BUT the need to process the Benefits is no longer a choice, it will be mandatory from April 27.
- ! HMRC guidance states that Benefits are to be reported through Payroll each pay period this will impact Annual Payroll schemes as Tax now needs to be collected in real time.
- ! Voluntary payrolling will be introduced for employment related loans and accommodation from 27 April if required. The P11D and P11Db process will be available only for these BIK's. The government intends to mandate these and will set out a timeline in due course.
- ! While customers get used to the process HMRC will continue to monitor the Penalty process as they are aware this is a period of adjustment however these will be reinstated.

At Monahans we have a dedicated team to help you prepare P11Ds up to the point of the change and assist you with the transition into and throughout the new payrolling mandate.

Company and personal vehicles

Company vans

	2025/26	2026/27
Benefit scale charge	£4,020	£4,170
Fuel scale charge	£769	£798

Double cab pickups:

- From April 2025, HMRC will no longer align its interpretation of the terms 'car' and 'van' for tax purposes with the definitions used for VAT purposes.
- Under the VAT approach double cab pickups have been classified based on payload capacity, with anything under one tonne classified as a car, and anything a tonne and over as a van.
- The rule was replicated as a pragmatic way of resolving the primary suitability and classification of double cab pickups.
- From 6 April 2025, double cab pickups with a payload of one tonne or more will be treated as company cars.

Company car advisory fuel rates

Use advisory fuel rates to work out mileage costs if you provide company cars to your employees.

Engine size	Amount per mile		
	Petrol	Diesel	LPG
1400cc or less	12p	11p	11p
1400cc - 2000cc	14p	13p	13p
Over 2000cc	22p	18p	21p

Employee vehicles - mileage allowance payments

Mileage allowance payments are what you pay your employees for using their own vehicle for business journeys. You can pay your employees an approved amount of mileage allowance payments each year without having to report them to HMRC. To work out the approved amount, multiply your employee's business travel miles for the year by the rate per mile for their vehicle. Find out more about reporting and paying mileage allowance payments [here](#).

Type of vehicle	Amount per mile
Cars and vans	45p for the first 10,000 business miles in a tax year, then 25p for each subsequent mile. 45p for National Insurance purposes and for all business miles.
Motorcycle	24p for tax and National Insurance purposes and for all business miles.
Bicycle	20p for tax and National Insurance purposes and for all business miles.

Electric

From 1 December 2025, the advisory electric rate for fully electric cars will be 7p per mile. Electricity is not a fuel for car fuel benefit.

Charging location	Electrical efficiency (miles per kilowatt-hour)	Domestic electricity cost (per kilowatt-hour)	Rate per mile
Home charger	3.59p	26.10p	7.26p
Public charger	3.59p	54p	15.02p

Employment allowance

No change to the Allowance for April 2026 £10,500 and the removal of the £100,000 secondary National Insurance Contributions threshold restriction.

Eligibility criteria include being registered as an employer and employing staff. You must be a registered employer, operating as a business or charity (including community amateur sports clubs).

There are also several exclusions, you cannot claim the allowance if:

- You only make payments to off-payroll workers as they do not count towards the National Insurance Liability total for eligibility. For companies with just working directors and no employees (which is the most common scenario for our clients), there are specific exclusions, at least two directors must earn above the Secondary Threshold for Class 1 National Insurance contributions, set to be reduced to £5,000 per year from April 2025.
- Single-director companies cannot claim the allowance.
- Businesses in Northern Ireland, particularly those involved in manufacturing or selling goods, must consider de minimis state aid limits, which can restrict their ability to claim the allowance.
- Public bodies (unless they are also a charity) cannot claim the employment allowance.
- If you are connected to another entity, then only one (entity) can claim the employment allowance.

If any of the restrictions apply, please inform your payroll contact so we can either exclude you from the EA claim or only apply the claim to your choice of entity in the group (if part of a group).

Termination payments

The rules around termination payments were applied in April 2020. Clients will need to ensure they seek legal advice or get you HR department involved in the process to ensure these payments are dealt with correctly. The main changes are:

- Payments above £30,000 were only subject to tax however this changed from April 2020.
- Employers will now pay Employers Ni on any figures above £30,000.
- Termination payments are being monitored by HMRC especially around payments that are made tax free without any breakdown such as notice pay as these should be subject to tax and National Insurance. Ensure you seek legal and HR advise on termination payments.
- Only Payments otherwise chargeable to PAYE income tax can be considered for salary sacrifice, therefore redundancy payments, ex-gratia payments and other payments due under a settlement agreement cannot be sacrificed.
- Non-Contractual PILON's likewise cannot be sacrificed.

Find out more about termination payments and benefits [here](#).

Holiday pay

Three ways to calculate:

- **52 week average:** Regular workers/part year and irregular hour workers
- **Accrual:** Part year and irregular hour workers
- **Rolled up holiday pay:** Part year and irregular hour workers

Irregular hours worker: An employee's contracted hours are mostly or completely variable, including those on casual or zero hours contracts.

Part-year worker: An employee is contracted for the year but only work part of the year resulting in periods of at least one week during the year that they're not required to work and will not be paid.

- Employers can calculate annual leave entitlement as 12.07 per cent of the hours worked in a pay period for irregular/part-year workers.
- Applicable for holiday years from 1 April 2024.
- Employers will also have the option to operate rolled-up holiday pay for these staff based on 12.07 per cent of all earnings (including overtime and other pay allowance) within the pay period.
- New guidance includes method to calculate how much leave is accrued when irregular hours/part time workers take Maternity leave or other family related leave.

New rules for rolled-up holiday pay:

- From 1 April 2024, employers will be allowed to use this method to calculate holiday pay should they choose. This is a reversal of previous rules making it unlawful.
- Employers will be required to pay the worker with each pay day, rather than when the leave is taken as had previously been required under European case law, and employers must clearly mark rolled-up holiday pay payments as separate items on each payslip.

New guidance published 1 January 2024:

- Defining irregular hours/part time workers in relation to the introduction of the holiday entitlement accrual method and rolled-up holiday pay.
- Introducing a method to calculate statutory holiday entitlement for these workers.
- Removing the working time (Coronavirus) (Amendment) Regulations 2020 which affect the accrual of Covid-19 carry over of leave.
- Maintaining the current rates of holiday pay where four weeks and 1.6 weeks are paid at normal rate of pay whilst retaining the two distinct pots of leave.

National Minimum Wage breaches

HMRC are committing more staff to investigate National Minimum Wage (NMW) breaches as they are easy to spot and can cost clients up to a maximum of £20,000 per employee depending on the severity and staff numbers involved.

Some of the more common NMW Breach examples:

- **Salary sacrifice:** As you are aware salary sacrifice reduces the gross pay and is becoming more popular due to the saving for both employees and employers however for low earners a salary sacrifice deduction can take them below NMW and checks need to be carried out on all low earners each month to ensure there are no breaches alternatively clients should consider other options for low earners possibly just a Net based pension scheme.

- **Annual salary using a 52-week average:** This one has caught a few clients including one of our own. HMRC advise there are actually 52.1 weeks in a standard year and 52.3 weeks in a leap year, so for clients who use a 52 week method to calculate an employee's wages need to be careful as this method would breach NMW not every month, but HMRC only need one breach to take action. It's worth noting this would only apply to clients who are paying staff at the NMW rates. Or slightly over if the calculation is based on 52 weeks.
- Deductions from workers' wages, which reduce NWM, for items such as uniforms and expenses.
- Failure to pay apprentices at the correct NMW rate after the first year.
- Failure to pay for overtime.
- Failure to pay correctly for time deemed as work, such as mandatory training, travel and trial shifts.
- Paying the incorrect NMW rate, for example by not increasing pay in line with the annual increase.

Pensions

State Pension from April 2026:

- Pensions Increase by 4.8 per cent (earnings growth).
- Single tier state pension £230.25 to £241.30.
- Old State Pension from £176.45 to £184.90.
- This exceeds inflation (3.8 per cent) supporting 13 million pensioners.

PLEASE REMEMBER!

The State Pension Age is aligned at 66 for most people, but will gradually increase in the future:

- **Normal Minimum Pension Age:** 55-57 from April 28.
- **State Pension Age:** Rising from 66 to 67 from 6 May 2026.
- Rising from 67 to 68 from 6 May 2044 (tbc).

Qualifying period:

- 35 NICs qualifying years for full single-tier (maximum) down to 10 years (minimum).
- 30 NICs qualifying years for the old state pension (retired before April 2016).

Annual and lifetime allowances: TBC

Pension allowances	2025/26	2026/27
Annual allowance	£60,000	?
Money purchase annual allowance	£10,000	?
Annual pension tapered allowance	£260,000	?

Auto-enrolment:

- AE reforms received Royal assent but no implementation date yet set.
- Currently only affects Great Britain (excluding Northern Ireland).
- Removes the 'lower earnings limit' for minimum contributions, meaning the first pound of earnings will qualify for a matched employer contribution and tax relief.
- Lowering the minimum age at which someone qualifies for auto-enrolment from 22-18.
- **Announce in the Autumn Statement 2023:** Pension savers will be given the legal right to require new employers to pay savings into an existing pension pot (Pots for Life).

Childcare

The Government hopes the scheme, which will expand to include more hours from September 2025 will help parents return to work.

Free childcare support:

- Extra help with childcare costs was rolled out in England initially in stages from April 2024.
- The help depends on the age of your child, and whether you are working or receiving certain benefits.

Working parents in England can now get:

- 15 hours free childcare a week for two to four year olds since April 2024.
- 15 hours free childcare for nine-month to four year olds since September 2024.
- Now Expanded for three to four year olds.

Earlier than initially expected, 30 hours free childcare for three to four year olds is already available.

- 30 hours free childcare for all under-fives from September 2025.
- To qualify for the new hours, most parents must earn more than £9,518, but less than £100,000 per year (individual income).

Salary sacrifice and flexible benefits

From a business perspective, using salary sacrifice schemes can be a smart move because it reduces the total payroll cost for the employer. Employers pay lower National Insurance Contributions (NICs) on the reduced salary, which could help counteract the financial impact of the increased employer NI rate. Employees, in turn, might benefit from lower taxable income, which can result in a reduction in their overall tax burden.

Salary sacrifice schemes:

- These can be a beneficial way to reduce an Employee's tax and NIC liability on earnings.
- In many cases employers can also save a significant amount on secondary NICs and employers are considering this more and more with the recent increase announced by the Government.
- With the rise in employer NICs to 15 per cent from April 2025 this has led to an increase in non-cash benefits being offered under a salary sacrifice arrangement.
- Typically benefits can include company cars, private medical, pensions, cycle to work etc.
- This can be a good way to incentivise employees but must be correctly administered by the employer.
- A signed contractual agreement must be in place, and this cannot be retrospective.
- Earnings **MUST NOT** fall below NMW, checks must be in place to monitor NMW compliance before accepting salary sacrifice requests.
- Salary sacrifice cannot be operated against any statutory payments, such as SMP, SAP etc. which means if staff go on maternity the employer will be liable for the period the employee is on leave.

Future changes – April 2029 bonus sacrifice and pension cap

- **Key change:** From April 2029, NICs exemption for employee pension contributions via Salary Sacrifice capped at £2000 per year.
- **Income Tax relief:** All pension contributions via salary Sacrifice remain fully exempt from Income Tax (subject to usual limits).
- **Above the cap:** Amounts over £2,000 subject to both employer and employee NICs, aligned with other workplace pension contributions.
- **Continuation:** Salary Sacrifice arrangements for pensions can continue as normal, with the first £2,000 exempt from NICs.

Important changes – DO NOT IGNORE

Please see changes to legislation and some helpful tips including upcoming changes:

- ! New starter checklist can be found [here](#).
- ! **ALL** employees **MUST** provide their staff with a written statement from day one. A contract is a legal requirement.
- ! Please ensure you seek the relevant legal advice regarding termination payments.
- ! Employment allowance will be claimed on your behalf the only restriction being single person directors and groups where only one company in the group can claim. If you are part of a group, please confirm so we know not to claim this for you.
- ! Holiday pay – Are you getting it right? Getting it wrong could be costly.
- ! Please encourage your staff to setup their personal tax accounts with HMRC. They can do this [here](#). Your staff can check HMRC have the correct details as well as having access to current and previous year tax and NI records.
- ! Childcare voucher scheme – please remember to carry out a Basic Earnings Assessment.
- ! HMRC has announced it will become **MANDATORY** to payroll benefits from April 2027.
- ! NMW checks becoming more frequent, please carry out regular checks.

HMRC important telephone numbers

Contact subject	Number	Opening hours
Child benefit	0300 200 3100	Monday to Friday: 8:00am to 8:00pm Saturday: 8:00am to 4:00pm
Construction Industry Scheme	0300 200 3210	
Tax (for employees)	0300 200 3300	
Tax (for employers)	0300 200 3200	
Online Services Helpdesk	0300 200 3600	
Self-assessment	0300 200 3310	
Tax Credits	0345 300 3900	
National Insurance	0300 200 3500	Monday to Friday: 8:00am to 5:00pm
National Insurance number	0300 200 3502	Monday to Friday: 8:30am to 5:00pm
VAT (general)	0300 200 3700	Monday to Friday: 8:00am to 6:00pm