ZEDRA Local Country Guide Payroll Capabilities

United Kingdom

Reports

UK payroll systems will output the following local payroll reports. These are available in English language:

- Gross to Net
- P32 – Taxes Summary
- Payslips
- Payment list grouped by payment method
- Pension report
- Payroll summary report

Country Specific Commentary

Specific requirements in-country include:

Employer Liabilities Insurance is a mandatory requirement in order to employ staff in the UK.

Auto Enrolment pension is a legal requirement from day 1, (some exemptions for limited companies that are director only and employees on low earnings), and in most circumstances a pension provision is required from day one.

- Additional compliance required for processing stock/RSU (payroll reporting and annual reporting – ERS)
- Additional compliance required for reporting expenses/benefits (Payroll reporting and P11D)
  i. from April 2027 PMI, Dental and Company cars/Vans must be payrolled
  ii. From April 2028 – all other benefits must be payrolled.
- Additional compliance in respect of provision of staff gifts and staff entertainment (PAYE settlement reporting)
- From April 29 – All HMRC liabilities must be paid via Direct debit

Disclaimer: This document must be read in conjunction with our Legal and Regulatory notice at zedra.com

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Local System Functionality

Where ZEDRA technology is not deployed, we have a portal for employees to view their payslips, P60s and P45s, viewable on any browser. If P11D services are taken, P11Ds will be shared via the same portal. There is the ability to add extra documents (such as P11Ds), at an additional cost for non P11D preparation clients.

Additional Services

It is possible that additional local services may be required in specific local countries to support the global standard operating model. Below is a list of additionally chargeable services for your consideration:

- Company Registration
- Advice around Stock/RSU
- Expenses and benefits taxability reviews
- Expat guidance
- HR advice around pensions, employee relations (maternity etc) and redundancy
- Pension Compliance (uploads/declarations of compliance)
- Payrolling benefits
- ERS and PSA reporting
- P11D/P11D(b) Preparation and submission for expenses and benefits