



EMPLOYMENT TAX REVIEW

The issues surrounding the operation of PAYE and the treatment of expenses and benefits can often be confusing. It can be a hidden time bomb for charities and other not for profit organisations if problems are allowed to persist from year to year.

Our tailored approach means we can either focus our review on specific areas, such as travel expenses, living accommodation or employment status, or we can cover all areas of employment tax. The output from this review is normally a written report, which is presented to and discussed with the finance team and/or trustees.

Our specialists can also carry out a mock HM Revenue and Customs (HMRC) review using the same approach employed by HMRC officers.

We have identified and reported on the following issues for our clients:

- Living accommodation provided to trustees while representing the charity in London – we advised on the correct tax treatment to ensure compliance with HMRC
- Travel costs being reimbursed to individuals who have agreed flexible working including performing duties from home – we set out a rule book establishing what travel costs could be reimbursed and what was taxable as well as record-keeping requirements
- Changes to the salary sacrifice rules – we identified how to remain compliant and benefit from the advantages of salary sacrifice where possible.

Our aim in all our reviews is to identify any existing or potential problems and to resolve them. In addition, where processes can be introduced to reduce administration and/or maximise tax/NIC savings for the organisation, these will be recommended.

Our tax health check for charities

Our tax experts at Moore Kingston Smith understand the issues faced by charities. To help your organisation overcome the issues that are often misunderstood, we are offering a tax health check on the three most common areas that charities struggle with: employment tax, value-added tax and Gift Aid.

Our health check will ensure that you are:

- Following the rules and understanding them
- Paying the right amount of tax
- Maximising all opportunities, including those potentially saving you money.

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To find out how our team of experts can help your charity, get in touch for a free no-obligation meeting. Speak to the tax team directly on 020 7566 4000.

Find out more about our tax offerings at mks.co.uk/tax