

# Employment Taxes Forums

## Employment Tax

22 February 2022

A brief overview of forum meetings attended by representatives of the CIOT, LITRG and ATT, including the Employment and Payroll Group, the Construction Forum, the Share Schemes Forum, the Collection of Student Loans Group, and the Rewards and Employment Engagement Forum.

In this article, we summarise the main points from meetings of various groups that took place this winter, which are attended by CIOT, LITRG and ATT volunteers. HMRC publishes the minutes of their meetings on [GOV.UK](https://www.gov.uk).

### **Employment and Payroll Group (EPG)**

This group is the main HMRC forum for employment tax related matters. The forum is attended by representatives of CIOT and ATT and meets quarterly. The main topics of discussion at the last meeting were the Coronavirus Job Retention Scheme, the PAYE online for agents 'liabilities and payments viewer', HMRC research on compensation payments, and deductions from earnings orders for child maintenance deductions. Discussions on the Coronavirus Job Retention Scheme focused on HMRC's recent guidance on offsetting employee claims for under- and over-payments, and HMRC were considering further representations from representative bodies on this issue.

### **Construction Forum**

The forum is attended by CIOT and ATT representatives. Discussions at the last meeting included updates from HMRC on recent measures aimed at 'tackling CIS abuse' and the VAT reverse charge, as well as further discussions with representatives on Category A payments and Group CIS compliance.

### **Share Schemes Forum**

This is a new forum that has been formed following representations by the CIOT. It is attended by CIOT and ATT representatives. The forum met for the first time in December 2021 to agree its terms of reference and discuss various Covid-19 share scheme easements, discretion clauses within share scheme contracts, and the valuation of listed shares.

## **IR35 Forum**

This forum is attended by the CIOT. Recently there have been further discussions with HMRC on tax offsets following status recategorisation (for example, where the worker and their personal service company has already paid dividend tax and corporation tax on payments received but the work is subsequently recategorised as within the IR35 rules and the end client finds itself liable for PAYE and NICs). An HMRC announcement on the process they will adopt in such cases is expected soon.

## **Collection of Student Loans Consultation Group (CSL)**

CIOT, LITRG and ATT representatives all participate in this group. Topics discussed included the Scottish student loans threshold introduced on 6 April 2021 and updates to the Self-Assessment processes to collect these loans via 2022 returns.

## **Reward and Employment Engagement Forum (REEF)**

This group is an independent external stakeholder forum with a special interest in payroll matters to which HMRC is regularly invited. ATT, CIOT and LITRG representatives attend. It meets periodically and, at the last meeting, there were guest attendees from HMRC's National Minimum Wage guidance review team and the Nest Insight Unit's team that is piloting employee auto-saving and self-employed saving arrangements.