

Here's our schedule of GCIL payroll dates for the 2023/24 tax year. Note carefully the two payrolls in tax month 1. This means that the payment due to HMRC for tax month 2401 will cover both payrolls:

Payroll Dates 2023/24			
'Repeat' client amendments by	'Instruct' client instructions by	PAY DAY	Tax Month
Fri 24-Mar-23	Fri 31-Mar-23	Thu 06-Apr-23	2401
Fri 21-Apr-23	Fri 28-Apr-23	Fri 05-May-23	
Fri 19-May-23	Fri 26-May-23	Fri 02-Jun-23	2402
Fri 16-Jun-23	Fri 23-Jun-23	Fri 30-Jun-23	2403
Fri 14-Jul-23	Fri 21-Jul-23	Fri 28-Jul-23	2404
Fri 11-Aug-23	Fri 18-Aug-23	Fri 25-Aug-23	2405
Fri 08-Sep-23	Fri 15-Sep-23	Fri 22-Sep-23	2406
Fri 06-Oct-23	Fri 13-Oct-23	Fri 20-Oct-23	2407
Fri 03-Nov-23	Fri 10-Nov-23	Fri 17-Nov-23	2408
Fri 01-Dec-23	Fri 08-Dec-23	Fri 15-Dec-23	2409
Wed 03-Jan-24	Thu 04-Jan-24	Fri 12-Jan-24	2410
Fri 26-Jan-24	Fri 02-Feb-24	Fri 09-Feb-24	2411
Fri 23-Feb-24	Fri 01-Mar-24	Fri 08-Mar-24	2412

REPEAT CLIENTS: Please **email** (or phone in) any amendments by the 'Repeat cut-off' date – or try to let us know if amendments will be likely.

INSTRUCT CLIENTS: Please **email** (or phone in) your **4-weekly total hours** by the 'Instruct cut-off' date.

Email: payroll@gcil.org.uk (or Tel: 0141 550 4455 ask for Payroll)

Or post to: GCIL Payroll, 117-127 Brook Street, Glasgow G40 3AP

Getting your HMRC payments right!

Since HMRC's Real Time Information (RTI) system came in a few years ago, quite a number of our clients have received occasional – and in some cases more regular – letters from HMRC.

The letter might be worded 'Important information about credits on this PAYE account'. This is when HMRC think you've overpaid them.

Much worse is when their letter might be demanding payments that you're sure you've already made correctly. To rub salt into the wound, they're also demanding interest on the 'unpaid' PAYE and NICs!

In either case, you probably have made your payments perfectly correctly. However, HMRC sometimes allocate those payments to the wrong tax month or even to the wrong tax year.

There are various reasons why this misallocation can happen, but there's an easy solution we've found that significantly reduces the likelihood of one of these stressful 'false alarms' affecting you:

Append a 4-digit tax month code on to the end of your 13-character Accounts Office Reference (AOR). Make sure there's **NO SPACE** between your 13 AOR characters and the 4 tax month digits.

For example: AOR = 123PP12345678 & tax month code = **2401**

Simply becomes: 123PP12345678**2401** (note there's **NO SPACE**).

So how do you know what 4-digit tax month code to use, and when?

That's easy – just **read off the 'Tax Month' column that matches your payroll 'PAY DAY' on our schedule on page 1 ↑**

For example, our first pay day of 2023/24 is on the 6th of April. There'll be no P32 for that pay day, as that's the first of the two payrolls in tax month 1. No P32 = no HMRC payment.

The following pay day, on the 5th of May will have a P32 covering both these pay days. Your code will be **2401**, so append this to your AOR.

Our third pay day, on the 2nd of June, will have its own P32. The tax month code is **2402**, so append this to your AOR (without any spaces!).

That's it! Please get into the habit of always adding the tax month code.