Casual Worker Payslip Example

Payroll Number is a unique number allocated to each worker on the payroll system

This is the tax month the payslip is being produced

Tax code is the workers personal tax code allocated you from HMRC. The code tells employers how much you can earn before paying any tax

NI Number is a workers personal identifier for recording all PAYE information to HMRC

ePayslip

UNIVERSITY OF YORK
HESLINGTON - YORK
YO10 5DD

UNIVERSITY of York

Payroll number	Name	Pay date	Period	Tax code	NI number	NI code	Payment by
080000	Mr No Name	28/08/2020	5	400L	NX000000C	A	BACS

Type*	Pay & allowances			Deductions			This period
	Narrative	Amount		Narrative	Amount		
T Basic	165.00x£8.72	1438.80		Tax	253.60		Total pay
T Basic	5.00x£8.20	41.00		NI Contr In	103.99		
T Holiday Pay		178.75		AE Pension	56.93		1,658.55
							Total deductions
							414.52
							Rounding C/fwd
							0.00
							Net pay
							1,244.03

To-date totals	Total pay t/d	Gross pay t/d	Tax paid t/d	Employee's NI t/d	EE & ER NI t/d	Pension t/d
	3,682.43	3,584.70	382.80	169.28	380.50	97.73

Other details   PAYE reference - 585/AZ68601

*Type   BLANK=Normal   E=Expense   T=Taxable only   N=NI only

PAYE Reference is the HMRC unique identifier for each employer who operate PAYE (Pay As You Earn).
Example 585/AZ68601 is for the University of York Casual Payroll

NI Code is the category of National Insurance being used to calculate a workers National Insurance liability (rate)

This is the method the University has paid the net payment to the workers bank account

Payments

T Basic

This is the total gross basic pay due in each pay period.

The Basic pay line will show the total number of hours, the rate due and the total value to be paid. Example: employee works 165 hours at a rate of £8.72= 165 x £8.72= £1438.80 basic pay

T Holiday Pay

Payment for holiday. Casual workers might be entitled to holiday pay in line with working time directive legislation. Should a casual worker be entitled to holiday pay a payment of 12.07% will be given of the total value of basic pay.

Example: employees basic pay totals £1438.80 = £1438.80 x 12.07%= £173.66 holiday pay

Total Pay

This is the total gross payments being made before **any** deductions from pay.

Deductions

Tax Paid

Tax paid is the amount of income tax due from your pay this pay period as prescribed by HMRC.

Tax is calculated on your taxable pay. Taxable pay is gross pay less ay pay elements not subject to income tax such as pension contributions.

To understand how income tax (PAY) is calculated please visit www.hmrc.gov.uk

NI Contra In

NI Contr In is the amount of National Insurance that must be deducted from your pay this period in line with HMRC rules.

Your contributions are based on your pay above the current National Insurance Primary threshold. A percentage is deducted depending on which category is applicable to you. Each category is defined by a letter which is detailed on your payslip under NI code. To understand how National Insurance Contributions are calculated please visit the www.hmrc.gov.uk website.

AE Pension

If you have elected to join the pension scheme, **OR** have been automatically enrolled, pension contributions will be shown each month under the heading AE Pension.

More information about the University pension schemes can be found on the University website https://www.york.ac.uk/admin/hr/browse/pensions

Total Deductions

Summary of all the deductions being made in this pay period.

NET Pay – is the amount you will receive in your bank on pay day

Cumulatives

Total Pay t/d

This is the total of all the payments made to a worker in the current tax year.

Gross Pay t/d

This is the total proportion of pay that is subject to tax in the current tax year.

Tax Paid t/d

This is the total income tax deducted in the current tax year.

Employees NI t/d

This is the total Employees/ Worker National Insurance contributions deducted in the current tax year

EES & ER NI t/d

This is the total Employees and Employers National Insurance contributions paid to HMRC in the current tax year

Pension t/d

This is the total Employees(worker) and Employers pension contributions paid into the workers' pension scheme in the current tax year