

Payroll Department

EMPLOYER NAME LINE ONE

ADDRESS LINE ONE

ADDRESS LINE TWO

ADDRESS LINE THREE

ADDRESS LINE FOUR

POSTCODE

|                           |                |
|---------------------------|----------------|
| <b>Employer reference</b> | 999/9999999999 |
| <b>Employer Helpline</b>  | 0300 200 3200  |
| <b>Date</b>               | August 2014    |

## An update on your PAYE charge query

We are sending this update direct to you to let you know about the current position on your PAYE charge query. If your agent or payroll agent raised the original query you may want to let them know you have received this letter.

We have been advised that there is a difference between the amount of PAYE our records show is due and the amount you believe is due. I realise that this contact was made some time ago and I am very sorry about the length of time it is taking us to resolve this matter.

There are many reasons why a record may not reconcile. Identifying causes and the appropriate fixes can be time-consuming and we have therefore set up a dedicated team to thoroughly investigate every case.

Thank you for your patience while we look into this matter. There is no need for you or your agent to contact us about this again. Within the next 3 months we will either:

- confirm we have identified the reason for the difference and let you know if we need anything more from you to resolve it
- give you an update on our progress

You will not be asked to pay the amount under review while we look into this matter. We will only consider charging you interest and penalties if the amount we believe is owed is found to be due. You should, however, continue to file your PAYE real time submissions and pay the amount you have reported is due each month.

We have recently updated our guidance on reconciling PAYE charges. For more information go to [hmrc.gov.uk/payerti/reporting/employee-records.htm](http://hmrc.gov.uk/payerti/reporting/employee-records.htm)

Please ignore this letter if we have recently contacted you about this issue.

**Sara Hale**

Real Time Information Programme