



# Collection of Student loans

An employer's guide to the collection of Student Loans

Use from 6 April 2008

Employer Helpbook  
E17(2008)

## Help and further guidance

Help and further guidance about tax and National Insurance contributions (NICs) is available from the following sources.

### The Internet

Go to our website at [www.hmrc.gov.uk/employers](http://www.hmrc.gov.uk/employers)

### Your Employer CD-ROM

Your Employer CD-ROM has most of the forms and guidance you will need to run your payroll throughout the year.

The CD-ROM has:

- a P11 calculator that will work out and record your employees' tax, NICs and Student Loan deductions every pay day with a linked P32 record of deductions that works out what you need to pay us.
- a range of other Calculators that work out car and car fuel benefit, Statutory Payments and Student Loan deductions.
- a P45 checker that tells you what gross pay and tax to date figures to enter on the P11 for a new employee.

There is also:

- a Learning Zone to help you understand payroll topics such as Statutory Payments, Student Loan deductions and PAYE Online.
- a Payroll Basics section for new and less experienced employers explaining what to do when employing someone for the first time.

### Employer Helpbooks

Our Employer Helpbooks are designed to help you understand and operate PAYE, NICs and other payroll related matters.

The Helpbooks are for guidance only, they are not comprehensive and have no legal force.

We also have many other leaflets and booklets that give further guidance, for example

- CWG2(2008) *Employer Further Guide to PAYE and NICs*
- CWG5(2008) *Class 1A NICs on benefits in kind*
- 480(2008) *Expenses and Benefits - A tax guide*
- 490(2008) *Employee travel - A tax and NICs guide for employers.*

You can view, download and print the full range of Helpbooks, booklets and other forms and guidance from our website at [www.hmrc.gov.uk/employers](http://www.hmrc.gov.uk/employers) or your Employer CD-ROM.

Or you can order copies from the Employer Orderline:

- from our website at [www.hmrc.gov.uk/employers/emp-form.htm](http://www.hmrc.gov.uk/employers/emp-form.htm)
- by phone **08457 646 646**
- by fax **08702 406 406**

### Forms and guidance in Braille, large print and audio

For details of employer forms and guidance in Braille, large print or audio call the Employer Orderline on **08457 646 646** and ask to speak to the Customer Service Team.

### Yr Iaith Gymraeg

Ffoniwch **0845 302 1489** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

### By phone - Employer Helplines

(We may record calls for quality and training purposes.)

New employers and employers with less than 3 years payroll experience **New Employer Helpline**  
**0845 60 70 143**  
Monday to Friday 08:00 - 20:00  
Saturday and Sunday 08:00 - 17:00

Employers with more than 3 years payroll experience **Employer Helpline**  
**08457 143 143**  
Monday to Friday 08:00 - 20:00  
Saturday and Sunday 08:00 - 17:00

If you have a hearing or speech impairment, and use a textphone **0845 602 1380**  
(only people with specialised equipment such as Minicom are able to use this service.)

A list of Helplines and opening hours is available

- on our website at [www.hmrc.gov.uk/contactus/helplines.htm](http://www.hmrc.gov.uk/contactus/helplines.htm)
- on your CD-ROM, and
- in your Employer Bulletin.

### Your HM Revenue & Customs office

Your own HM Revenue & Customs office can also help you. All our office contact details are on our website at [www.hmrc.gov.uk/local/employers/index.htm](http://www.hmrc.gov.uk/local/employers/index.htm)

Please tell us your employer reference which is on correspondence from your HM Revenue & Customs office.

### In Person

We can offer you education and support on all aspects of your payroll explaining

- what you need to do
- the deadlines you need to meet
- the forms you need to fill in
- the records you need to keep.

We also have a range of workshops which are free of charge on many payroll topics.

You can get further information about the workshops from our website at [www.hmrc.gov.uk/bst](http://www.hmrc.gov.uk/bst), or you can call the

- New Employer Helpline on **0845 60 70 143**
- Employer Helpline on **08457 143 143**

### Online Services

For information about our online services

- go to [www.hmrc.gov.uk/online/index.htm](http://www.hmrc.gov.uk/online/index.htm)

For help and assistance using our online services contact the Online Services Helpdesk.

- E mail [helpdesk@ir-efile.gov.uk](mailto:helpdesk@ir-efile.gov.uk)
- telephone **0845 60 55 999**

open 7 days a week 08:00 - 20:00.









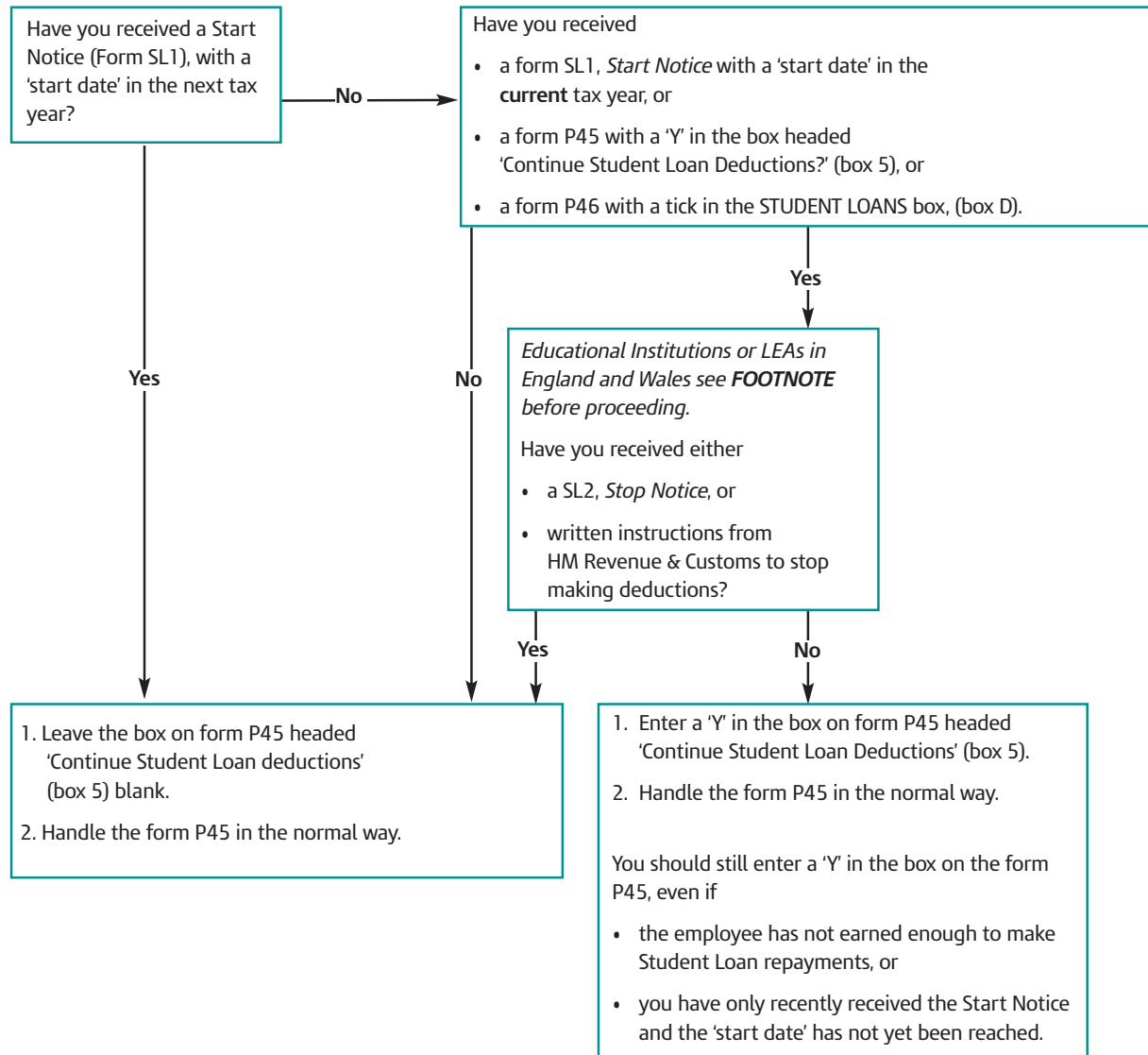






## What to do when an employee leaves

When an employee leaves you will issue a form P45 in the normal way taking care to consider the completion of 'Continue Student Loan Deductions' box (box 5).



### FOOTNOTE

You should follow these procedures even if you are not making Student Loan deductions because the teacher who is leaving your employment has been accepted by the Repayment of Teachers' Loan scheme and has given you a letter from the Student Loans company confirming that deductions should stop. Such a letter is not a written instruction from HM Revenue & Customs.











These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

***Issued by***

Customer Information Delivery

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