

# NI Update

## £110 plus VAT per place

25% Discount for Local Members

Free for National Members

Speaker: Jim Yuill, Yuill Consultancy

## OBJECTIVES

This course is designed for accountants and employers who have an interest in social security related issues. Many employers fall foul of the different PAYE and NIC rules. Jim will highlight these differences and explain some of the planning ideas which arise out of these differences. There will be plenty of opportunity for questions both during and after the presentation and attendees are invited to take an active part in the discussions.

## CONTENT

- The latest developments and where HMRC are showing an interest
- Company directors – loan accounts, loan write off, end of year adjustments
- The upper accrual point
- The position of entertainers, teachers and lecturers and other individuals treated as employees
- Employees with more than one job or who are employed or self employed including aggregation, deferment and refunds
- Salary sacrifice and the effects on SMP
- Termination payments
- Tips and gratuities
- State pension changes from 6 April 2010
- New personal account pension arrangements from 2012
- Voluntary contributions – Class 2 or Class 3
- International issues – revised EU social security rules, reciprocal agreements and employees going to or coming from non-agreement countries

## WHO SHOULD ATTEND

All senior staff, including those involved in payroll matters, who advise clients on NI matters.

**CPD HOURS: 3**