



**HM Revenue
& Customs**

Football Clubs

Employment Issues Questionnaire

<p>NB: In this document, “the FA” or “Football Association” should be read as the relevant national association for clubs outside England.</p> <p>The answers supplied will be kept strictly confidential.</p>	
1. General	
1.1	Has the club been subject to a financial review or enquiry by the FA? If so, please provide a copy of the report.
2. Directors	
2.1	Please provide a current list of all executive and non-executive Directors.
2.2	Are there any Directors not shown on the payroll?
2.3	Is the Annual Earnings Period for National Insurance purposes operated for directors?
3. Payroll	
3.1	Please state PAYE refs for all payrolls. If more than one payroll is operated within a single PAYE scheme, please give details (e.g. directors, players, security staff/stewards, catering staff, etc.).
3.2	Who prepares each payroll and how are the rates of tax and NIC input?
3.3	Please give details of the software used and provide a copy of each payroll's parameter/configuration report.
3.4	Are there any benefits in kind where the tax has been accounted for by putting the cash value of the benefit through the payroll? If so, please provide details.
4. Staff including players	
4.1	How many staff does the club currently employ? Please confirm numbers at each location.
4.2	Who prepares the P35 return(s) and P11Ds and who signs the forms?
4.3	How are staff identified on the payroll(s), e.g. by consecutive number?

<p>4.4 Does any payroll allow re-use of employee consecutive numbers within a tax year?</p>	
<p>4.5 Where a P45 is not produced is a P46 certificate completed?</p>	
<p>4.6 In the absence of a P45 or P46, is code BR operated on payments to the employee?</p>	
<p>4.7 Are overtime, incentive or commission payments paid? If so are tax and NIC correctly accounted for through the payroll?</p>	
<p>4.8 Are any payments made to players or other staff which have not been subject to income tax and NIC via PAYE?</p>	
<p>4.9 Are any vouchers given to employees or third parties? If so, how have they been treated for tax and NIC purposes?</p>	
<p>4.10 Are any payments made into trusts or sub-trusts, whether in the UK or abroad, for which employees or family members are, or are potentially, the beneficiaries?</p>	
<p>4.11 Is there a standard contract of employment for staff other than players? If so, please provide a copy.</p>	
<p>4.12 Do all employees have NINOs? If not, what action is taken for those who do not have a National Insurance number?</p>	
<p>4.13 Are any employees paid for their duties with the club through other companies within the group or some other third party?</p>	
<p>4.14 Are casual, temporary or agency staff used? If so, who receives the payments and are any of these payrolled?</p>	
<p>4.15 Are any individuals engaged via an employee or gangmaster, so that the club leaves accounting for any tax and NIC on those payments to that employee or gangmaster?</p>	
<p>4.16 Are students employed? If so, is form P38(S) ever used? Please provide details where this is the case.</p>	

5. Payments to or on behalf of players	
5.1	If the club fines a player, is the fine taken from net or gross pay?
5.2	Are any payments made to players by the club which are not included in the players' contracts? If so, please provide full details.
5.3	How does the club treat payments to foreign players for payroll purposes?
5.4	Are any payments made directly to players' agents? If so, please provide full details.
5.5	Where the same agent has represented the club and a player in the same transaction, please provide full details showing how the fees were apportioned and their treatment for tax & NI purposes.
5.6	Is there a separate squad-based payments scheme registered with the FA?
5.7	Are there any arrangements to pool payments to players (e.g. prize fund money, TV fees such as facility fees)? If so how are these treated for PAYE/NI purposes?
5.8	Are any payments into a players' pool paid by a third party such as a sponsor? If so, these should be payrolled by the club. What actually happens?
5.9	Are any payments made out of trusts on the recommendation of the club to players or family members as earnings, loans, or in some other form? If so please provide full details.
5.10	Have any players been paid for international duty with England, Scotland, Wales or Northern Ireland? If so, please provide details including how they have been treated for payroll purposes.
5.11	Have any payments been made to players on the termination of their employment with the club? If so, please provide a list of the players and say what their status was (e.g. first team squad players, first or second year professionals, etc.)

<p>5.12 Where a payment has been made to terminate a player's contract because of prolonged or permanent incapacity, please provide full details including the amount paid and how this has been treated for income tax and NI purposes.</p>	
<p>5.13 Have any players received payments from insurance companies following termination of employment following prolonged or permanent incapacity?</p>	
<p>5.14 Have any payments been made by or on behalf of the club to players before they joined the club?</p>	
<p>5.15 Does the club make any payments to players on loan from other clubs? If so, how are these treated for tax and NIC purposes?</p>	
<p>5.16 Does the club ensure that payments to players on loan to other clubs, either in the UK or abroad, are payrolled correctly? Are any payments made by the other club?</p>	
<p>5.17 Have any payments to players arising from agreements between the player and the club been made by third parties, whether or not these are included in the player's contract?</p>	
<p>5.18 Please provide details of "image rights" payments to players and any other employees who receive them.</p>	
<p>5.19 Please let us know how these payments have been treated for tax and National Insurance purposes.</p>	
<p>5.20 How are "Man of the Match" or "Player of the Season" and other such awards treated for income tax and NIC?</p>	
<p>5.21 Does the club have any non-contract players? If so, what records are held to show how much they are paid and how are these treated for tax/NI purposes?</p>	
<p>5.22 Are there any players who have been given written terms & conditions but for whom no contract has been lodged with the football authorities?</p>	
<p>6. Catering/hospitality staff</p>	
<p>6.1 Are the catering and hospitality services for spectators provided in-house or contracted out?</p>	

<p>6.2 If in-house, please provide full details including whether any service charges added to customers' catering/hospitality bills are optional and giving full details of any "tronc" schemes.</p>	
<p>7. Salary sacrifice and pension payments</p>	
<p>7.1 Please let us have full details of all salary sacrifice arrangements into pensions for players and other employees earning more than £150,000 per year and any changes to those arrangements or new arrangements entered into since 22 April 2009.</p>	
<p>7.2 Have any payments made into employer financed retirement benefit schemes (EFRBS)? If so, please provide full details.</p>	
<p>7.3 Have any payments made into EFRBS been transferred out of the scheme? If so, please provide full details.</p>	
<p>7.4 Have any payments made into pension schemes outside the UK? If so, please provide full details.</p>	
<p>8. Tax or NIC avoidance schemes</p>	
<p>8.1 Please confirm whether any tax or NIC avoidance schemes have been used, either currently or in the past. If so, please provide full details of the schemes used.</p>	
<p>9. Scholars/Academy players</p>	
<p>9.1 Are the scholars' and academy players' activities ring-fenced so that they are not part of the competitive and commercial activities of the club?</p>	
<p>9.2 Have any of the scholars/academy players played for any of the adult teams such as the first team or reserves?</p>	
<p>9.3 How much are scholars/academy players paid and are any other costs incurred on their behalf or reimbursed by the club?</p>	
<p>9.4 Are they provided with living accommodation or board & lodging? If so, which?</p>	
<p>9.5 How are these costs treated for tax and National Insurance purposes?</p>	

10. Construction industry payments	
10.1 If the club has not done so in the past, does it envisage spending more than £3 million over a 3 year period?	
10.2 If the club is already a deemed contractor, have you verified all subcontractors and made payments net of deductions under the scheme where required?	
11. Football in the Community	
11.1 Is there a Football in the Community (FITC) scheme and, if so, is it part of the club or just associated with it?	
11.2 Are any payments made to FITC staff and, if so, how are they treated?	
12. Individuals treated as self employed or paid through service companies	
12.1 Does the club make any payments to individuals on a self employed basis or through service companies (including directors, or team management/coaching staff)?	
12.2 Where individuals whose duties continue throughout the season, are they paid gross, directly or via service companies for those duties?	
13. Volunteers, etc.	
13.1 Are any services provided for the club on a voluntary basis? If so, please provide details.	
13.2 Have any payments been made to individuals for providing services to the club on a "voluntary" basis? If so, please provide details.	

1. Share Issues & Share Option Schemes	
1.1	Have shares been given to employees or purchased by employees at a discounted price?
1.2	Does the club operate a share option scheme for any of its employees?
1.3	Is there a written share or share option scheme policy? If so please provide a copy.
1.4	Are any shares or options placed in trust where employees, spouses and partners, or other family members may be beneficiaries?
1.5	How are the schemes treated for tax and National Insurance purposes?
1.6	Are any dividends paid to employees? If so, please provide details.
1.7	What returns are made to HMRC?

1. General	
1.1	Have any directors or employees not otherwise remunerated received expenses or benefits in kind?
1.2	Are any expenses paid, or benefits provided, to players' or other employees' spouses, partners or other family members, whether in the UK or abroad?
2. Dispensation	
2.1	Does the Company have a dispensation allowing amounts to be excluded from forms P11D? If so, please provide a copy.
2.2	Has the dispensation been updated in the last four years? If so, please provide a copy of the previous dispensation.
3. Expenses system	
3.1	Does the Company have a written policy on expenses? If so, please provide a copy.
3.2	Has the policy been updated in the last four years? If so, please provide a copy of the previous policy.
3.3	If employees can claim advances against expenses how are they paid and in what circumstances?
3.4	Is there a time limit in which the employee must account for an advance?
3.5	Is there a specific expenses claim form? If so, please supply a copy.
3.6	Is all expenditure claimed against receipts or vouchers?
3.7	Where receipts cannot, or for some other reason have not, been provided, what controls are in place to ensure that income tax and NICs have been accounted for where the amounts paid are not allowable business expenses?
3.8	Are any expenses paid to players on loan from other clubs? If so, please provide full details.

3.9	Who authorises reimbursement of expenses?	
4. Petty cash		
4.1	Does the club operate a petty cash system?	
4.2	What controls are in place to ensure that any amounts which are paid out are treated correctly for tax and NI purposes?	
4.3	What is the limit for amounts claimed through petty cash?	
5. Company credit/debit cards		
5.1	Are any employees provided with company credit or debit cards?	
5.2	Who settles the bills? The club or the employee?	
5.3	What controls are there to ensure that any private costs are made good in full or else correctly treated for tax and NI purposes?	
6. PAYE Settlement Agreement (PSA)		
6.1	Please supply details of items included in a PAYE Settlement Agreement	
6.2	Please provide copies of the last two PSAs.	
7. Medical benefits		
7.1	Does the Company provide private medical schemes for employees? If so, please confirm details of the scheme, e.g. BUPA, PPP etc.	
7.2	Does the medical insurance cover the cost of travel to a hospital, consultant, etc?	
7.3	Are there any circumstances where the employee has been reimbursed or the company has met the cost of treatment outside of the scope of the scheme?	

7.4	How is the cash value of the benefit calculated for players?	
7.5	How is the cash value of the benefit calculated for other staff?	
8.	Periodic medical check-ups	
8.1	How often do players receive periodic medical checkups (including checks by podiatrists/chiropractors and other checks undertaken on the club's premises)?	
8.2	How often do staff other than players receive periodic medical checkups?	
8.3	How are these treated for tax and National Insurance purposes?	
9.	Cars & vans (including those made available to employees by third parties)	
9.1	Does the club have a written policy covering use of company vehicles? If so, please provide full details.	
9.2	Are cars made available to employees for private use? If so, please provide details.	
9.3	Are vans made available to employees for private journeys other than home to work? If so, please provide details.	
9.4	Does the club provide fuel for private travel for cars or vans?	
9.5	If fuel cost met for private travel in company vehicles is made good in full, please provide full details.	
9.6	Do employees with company cars claim reimbursement for business mileage? If so, please provide full details.	
9.7	Does the club operate an employee car ownership scheme? If so, please provide full details.	
9.8	Do employees use their own cars for business travel? If so, how are they reimbursed?	
9.9	Are fuel cards used? If so, please advise how mileage claims are reconciled.	
9.10	If the Company does have pool cars or vans please confirm the following:	

9.10.1	How many cars and vans there are.	
9.10.2	Whether they are available to and used by more than one employee and not ordinarily used by any one of them to the exclusion of the others.	
9.10.3	Whether any private use is incidental to its business use.	
9.10.4	Where the vehicles are usually kept overnight.	
9.10.5	If pooled vans are taken home by employees, are they made available to those particular employees mainly for business travel?	
10. Chauffeurs		
10.1	Does the club employ any chauffeurs? If so, please provide full details including use of the chauffeur's services, private use of the car by the chauffeur, etc.	
10.2	How have the costs referred to above been treated for tax and National Insurance purposes?	
11. Travel & subsistence		
11.1	Does the club have a written policy on travel and subsistence? If so, please provide a copy.	
11.2	Is the cost of any employee's travel from home to work or back been reimbursed or met in any of the following circumstances?	
11.2.1	Late night working. If so, please state whether any or all of the payments would fall within the exemption at s248 ITEPA 2003 and give details.	
11.2.2	Dislocation of public transport. If so, please confirm whether the payments fall within the exemption at s245 ITEPA 2003 and give details.	
11.2.3	Early morning starts.	
11.2.4	Call out. If so, please state nature of duty performed, e.g. overtime duties or keyholder required to open offices.	

11.2.5 Any other circumstances.	
11.3 Are any players reimbursed costs for travelling to the club's home ground or training facilities?	
11.4 Which employees travel and for what reason?	
11.5 What expenses do the club pay for, e.g. travel, hotel, subsistence, laundry, private phone calls, newspapers, bar bills, etc.?	
11.6 Has the club paid any expenses relating to an employee's private holiday costs? If so please provide details.	
11.7 Are there any circumstances where the cost of spouse travel will be paid for by the Company? If so please provide details.	
11.8 How many journeys are allowed for foreign players to return home?	
11.9 Are expenses paid to spouses, partners or other family members visiting the UK? If so, please provide full details	
12. Loans	
12.1 Are there any interest free or cheap loans provided to employees?	
12.2 Are all loans aggregated to ensure they are correctly reported on forms P11D?	
12.3 Have any employment-related loans, whether taxable cheap loans or not, been waived or written off? If so, please provide full details including their treatment for tax and NIC purposes.	
12.4 Are there any directors' loan accounts? If so, are any of these overdrawn?	
13. Clothing Costs	
13.1 Are any employees, including players, provided with a clothing or uniform allowance?	

<p>13.2 Are employees provided with clothing or a uniform other than football kit provided to players so that they can perform their duties?</p>	
<p>13.3 If the answer to 14.2 above is “yes”, are any employees provided with clothing which is also available to the general public (e.g. T-shirts, etc.)?</p>	
<p>13.4 Are any employees, including players, reimbursed the cost of clothing or uniforms?</p>	
<p>13.5 Does the club pay for laundering any clothing provided, or made available, to any employees?</p>	
<p>13.6 If any of the above applies how has the payment/provision been treated for tax/NIC?</p>	
<p>14. Entertaining</p>	
<p>14.1 Is entertaining undertaken? If so, please provide details.</p>	
<p>14.2 What controls does the club have to ensure staff and third party entertaining are separated and correctly treated?</p>	
<p>14.3 Is there an annual function for staff, such as a Christmas party? If so please provide details.</p>	
<p>15. Accommodation</p>	
<p>15.1 Is living accommodation provided for any employees? If so, please provide full details.</p>	
<p>15.2 Do any employees receive accommodation allowances? If so, please provide full details.</p>	
<p>15.3 Has hotel other accommodation been provided for employees at or near their normal place of work?</p>	
<p>16. Long service awards</p>	
<p>16.1 What is the policy on Long Service Awards? Please confirm relevant details, such as value per year of service, minimum length of service, award intervals etc.</p>	
<p>16.2 Are there any instances where awards have been given to employees who have received awards during the previous 10 years?</p>	

16.3 Where employees have been given a cash award or an award not within the exemption at s323 ITEPA 2003, how has the company treated the payment for tax and NIC purposes?	
17. Telephones and utilities	
17.1 Does the company meet or reimburse any utility or home/mobile telephone bills for employees?	
17.2 If the company provides mobile telephones for employees, has any employee been provided with more than one mobile phone?	
17.3 Has the company met any employees' Council Tax bills?	
18. Professional fees and subscriptions	
18.1 Are subscriptions only paid to bodies connected to employees' duties?	
18.2 Have payments been made to bodies not in List 3 or for costs not included in the table in s343 ITEPA 2003?	
19. Private club subscriptions	
19.1 Are the costs of memberships of private clubs either paid on behalf employees or reimbursed, e.g. luncheon clubs, golf clubs, nightclubs etc.? If so, please provide full details.	
20. Salary sacrifice and flexible benefit schemes etc.	
20.1 Are salary sacrifice arrangements in place other than for pension payments? (For example, childcare voucher, cycle to work and flexible benefit schemes, etc.)	
20.2 Please provide full details including evidence to show how the schemes have been made available to employees.	
20.3 Where assets have been transferred to employees, please show how these have been valued.	
21. Work-related training	
21.1 Does the club provide employees with work-related training?	
21.2 If so, please provide details showing how the training has been designed to meet the conditions in sections 250 to 254 ITEPA 2003 for all the staff involved.	

22. Complimentary tickets	
22.1 Are complimentary tickets, use of a box, etc. provided for employees? If so please provide full details.	
22.2 How is the value of the ticket calculated for tax and National Insurance purposes?	
22.3 Are employees authorised to sell or otherwise dispose of any tickets provided to them?	
22.4 If they are authorised, please advise how such sales are treated for income tax and National Insurance purposes.	
22.5 What controls are in place to ensure that any sales are correctly treated for income tax and NI purposes?	
23. Benefits for family members	
23.1 Are any benefits provided for spouses, partners or other family members of employees?	
23.2 Do spouses, partners or other family members travel with employees?	
24. Testimonials	
24.1 Does the club have a policy for granting testimonial matches, other events or seasons to players or other employees? If so, please provide a copy.	
24.2 Has the club entered into an agreement with any player providing for a testimonial?	
24.3 Has the club granted any player a monetary consideration in lieu of a testimonial to which he was eligible?	
25. Relocation Costs	
25.1 Does the club have a relocation policy? If so, please provide a copy.	
25.2 Have any employees been reimbursed relocation costs or had such costs paid on their behalf?	
25.3 In what circumstances have, or would, relocation payments be made?	
25.4 Who authorises relocation payments and ensures that they are correctly treated for income tax and NI purposes?	

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1.1	Have any directors or employees not otherwise remunerated received expenses or benefits in kind?
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2. Dispensation	
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3.4	Is there a time limit in which the employee must account for an advance?
3.5	Is there a specific expenses claim form? If so, please supply a copy.
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3.7	Where receipts cannot, or for some other reason have not, been provided, what controls are in place to ensure that income tax and NICs have been accounted for where the amounts paid are not allowable business expenses?

3.8 Are any expenses paid to players on loan from other clubs? If so, please provide full details.	
3.9 Who authorises reimbursement of expenses?	