

Useful Addresses



Revenue and Customs website

<http://www.hmrc.gov.uk/>

Download tax form P50 from HM tax website

<http://www.hmrc.gov.uk/students/fagp50.shtml>

Download tax form P38 from HM tax website

<http://www.hmrc.gov.uk/students/fagp38s.shtml>



Local Tax Office in Dundee

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Greenmarket

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Applying for part-time jobs:

your rights, responsibilities,

tax and insurance.



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...don'ts

- **Don't** commit to working more hours than you are contracted to - unless out with the academic terms. Many students fall in to the trap of working additional hours when asked by their employers - this is fine on an occasional basis but explain to them that your studies will take priority.
- **Don't** apply for jobs in difficult to reach areas or too far away from your University or term-time address. You could find that you spend just as much time travelling to and from work. No point spending all your hard-earned cash on bus and taxi fares.
- **Don't** make the mistake of missing lectures or tutorials - remember you are here for a reason. The more you miss the more likely you are to fall behind.

The Do's and Don'ts of Finding Work

...do's

- **Do** avoid unpredictable shift patterns. These can disrupt any plans you have of organising your studies, interfere with lecture times and upset your daily routine - including sleep!
- **Do** try and reduce the number of hours you are working during busy periods - exam times, course work assessments, dissertations etc. Speak to your employer, they are more likely to be flexible if you explain your situation rather than not turn up for work. Remember flexibility works both ways - you can offer to work extra hours during the summer months!
- **Do** avoid *commission only* work or any scheme that looks to you for a deposit or money to start—for example, sales initiatives or home working. Income is less regular and pay is solely based on performance.

Your Rights as a part-time worker

Wages

Minimum Wage.

In the U.K. all workers are entitled to be paid a minimum wage. Always make sure you are being paid at least the minimum wage.

The minimum changes over time, it is currently £4.45 for workers aged between 18-21 and £5.35 for workers aged 22 and over. Always check that you are being paid the minimum wage.

As well as being entitled to the minimum wage you are entitled to receive a pay slip (record of payment) for all the time you work. This includes the first week, however you may not be paid for the first week until the second week or month of Employment, this is referred to as "lying time".

Probation Periods.

Beware of probation periods, if an employer asks you to work a period of time without pay to see how you perform, say no.

Keep all letters and correspondence from employers. Even if you receive no documentation from employers you still have worker's rights.

Contract of employment

After two months in a part-time job you should be shown a contract which sets out your terms and conditions of employment such as your holiday entitlement, hours per week and wages.

You are entitled to the rights of any other worker: to work in an environment with good conditions and free from harassment.



Holidays

Every employee must have up to four weeks paid holiday a year. For part-time workers these holidays would be in proportion to the part-time hours worked.

If you have worked for the same employer for a long time you should investigate what holiday entitlement you have.

You use the letters **TN** (temporary NI Number) After the TN put your date of birth as a six digit number for example **12 10 87**

At the end of above code place 'M' if you are male or 'F' if you female.

So using the above example, the temporary NI Number would be: TN 12 10 87 M (for a male) or TN 23 7 85 F (for a female).

Employers have a duty to permit you to work using a temporary NI Number and you have the same rights as a student who has a permanent number.

As a student you only pay National Insurance on wages you earn in a part-time or temporary job. You do not pay NI contributions on student loans or any student scholarships or awards.

You will pay NI contributions if your weekly pay exceeds a particular threshold, currently **£91** per week. If you earn less than this figure then you do not pay National insurance.

National Insurance payments are your contribution to health and welfare provision and unlike tax cannot be claimed back, even if you are a student.

If you are applying for a National insurance number after securing employment you will be asked to bring the following with you when you attend your appointment:

- Confirmation of Employment (this is usually your letter of appointment)
- Some form of proof of your Dundee address e.g. bank account/credit card/mobile phone statement, gas/electricity bill, a letter from your landlord/your tenancy agreement – **these documents must be originals**
- Passport

At the interview you will be asked why you want the national insurance number. If the National Insurance office is satisfied that you are looking for work or have secured a job they will put forward an application for a number for you.

It may take several weeks before you receive your National Insurance number. However an employer cannot stop you from starting work if you can provide evidence that you have applied for an insurance number.

Employers may allow you to start work using a temporary national insurance number. You can allocate yourself a temporary NI Number by using the method described on the next page.:

Termination of contract.

If the employer wishes to terminate your contract you are entitled to be given notice (how long your job will last) before you must leave.

Legally all employees have a right to a minimum amount of notice.

- One week for employees who have worked for the same employer for one month.
- Two weeks if the employee has worked for two whole years.
- One extra week for each further complete year's employment, up to a maximum of twelve weeks' notice altogether.

Your contract of employment might stipulate that you receive more notice than the legal minimum. However, you can never get less than the minimum, no matter what is written on your contract.

Responsibilities as a part-time worker.

Working hours

You have a duty as an employee to honour your contract. You must work the hours specified by your employer. Just because you are a student you cannot simply work different hours from your contract to suit your university studies.

Many employers may understand that students have deadlines for coursework and exam studying.

Some of these employers may be flexible and adjust your hours to suit your studies, others may not. Please be aware of this when applying for part-time jobs.



- A copy of an application for a job form you have sent to an employer.
- A letter received from an employer asking you to attend an interview .
- A letter you have received from an employer informing you that you were unsuccessful with your application
- If you have enquired about jobs and received a letter back from an employer stating that there are no vacancies at that time, this could be used as evidence.
- A letter from the employer stating that they are considering your CV after you have applied for a job.
- Any type of communication (email or letter) offering you employment that you have received from an employer.



National Insurance

Everyone who works in the UK must pay National Insurance (NI) contributions. Most UK citizens will have automatically received a NI number when they reached 16. If you are an international or EU student you will probably need to apply for one.

You do not need a NI number before you start working, however, once you have found a job you should apply for one immediately.

All students applying for a National Insurance number for the first time should telephone **0845 6000644** first to make an appointment.

You do not have to have secured a job before applying for a NI Number, provided you can supply **3 items of evidence** that show you have been '**actively looking for work**' the NI Office will consider your request for obtaining one and 3 of the items on the opposite page would be considered as suitable supporting evidence.

Please note – registering with any employment agencies or the Abertay JobShop is not seen as enough proof that you are looking for work .

Your Contract.

It is your responsibility to ask for a contract from your employer that clearly states your terms of employment. Sometimes employers will not think it worth the bother to give a contract for a temporary or casual job.

Whether the job is temporary or not you should still ask your employer to provide you with a contract that sets out conditions of the job such as working hours, duties and wages.

The contract details the rights and duties of both the employer and employee. You as the employee have duties to uphold the contract and work the hours stated and undertake the duties that you are employed to carry out.

Terminating your contract.

When you wish to end your contract of employment and leave the job it is customary to go through a process called “handing in your notice”. You must officially inform your employer when you want to leave the job and give them notice (how long you will work before you leave).

Failure to give notice may result in loss of your last week’s pay or the failure to receive a reference.

Paying Tax.

As a student you may be liable to pay tax however this depends on how much you earn. The present threshold for paying tax is £5,225 for the tax year. This is known as the “tax free personal allowance” The tax year runs from the beginning of April to the beginning of April the following year.

When you start working in a part-time job your employer should give you a **P46** form to fill in. This means that you will be paid wages through the “pay as you earn” system (PAYE) and should pay the correct tax.

You may find however until your tax code is sorted out that you will pay tax even if you are earning less than £5,225 a year. You claim the tax back by filling in a **P50** form which you obtain from your local tax office (or online). You must list all your jobs in the tax year. You should claim this at the end of the tax year. If you try to claim it before this threshold the Tax Office may demand that you sign a declaration that you will not work again during that tax year.

After working a full tax year your employer will give you a **P60**, this is a document that records your tax payments and National Insurance contributions. You must keep these P60s as they are your only record of your annual tax and earnings. You cannot get copies of these.

If you only take a job during the holidays and do not work during the semesters in a tax year and you have earned less the tax allowance (£5,225) you can fill in a **P38** to claim the tax back. You can only use this form for summer holiday work and cannot claim tax in the Easter, Xmas vacations and the summer holidays after you leave your university course.

When you leave your job you will be given a **P45** from your employer, this another document that details your earnings and tax payments that you will not get another copy of. You must give part of this to a new employer when you start another job.

