

Payslip Statistics and Trends - CIPP 2014 Findings

It's the Miracle of Love - Something blue, garters to give away!

Driving on Business - BusinessHR guidance on policies

Could Employers face rising wage bills? - Details on recent ECJ
Judgement on Holiday Pay

Ask Alison - Handy hints and tips

New starters - Welcome to Wendy Cottington and Paul Lamberty

Customer Conference - Update

PAYE Late Filing Penalties and appeals - HMRC Guidelines

Partner Support Manager – Utilise our resources

Managed Bureau Services – Using your Miracle solution

Calendar of Events – Training courses, conferences and seminars

Competitions - Win from a choice of prizes and winners announced

It's a Miracle - Baby giveaways!

welcome to the miracle newsletter

elcome to the August edition of the Miracle newsletter, I hope you're all having a great summer and enjoying the sunshine. So we thought we might get a bit quieter during the holiday period, but that's not the case for Miracle. As usual there's lots going on, we continue to monitor developments concerning Auto Enrolment (AE) and still have many customers that are yet to go-live. We have also been reading reports that some employers are failing in their AE duties, so make sure you talk to us in advance of your staging date to avoid non-compliance. Please refer to the Pension Regulator Auto Enrolment report (section 89) which highlights key lessons to help avoid non-compliance.

There are other current issues that need some thought from employers. Did you know the issuing of Direct Earnings Attachments (DEA's) came into force on 1st April 2014? The Welfare Reform Act 2012 allows the DWP to ask the employer to make deductions directly from an employee's earnings by operating a DEA. Also don't forget to check your organisations eligibility for the Employment Allowance, we recommend that you do this on an annual basis.

Finally after an investigation into HMRC's paper receipt policy it has been confirmed that UK businesses no longer need to keep hard copy receipts for employee expenses in storage provided that electronic copies exist on their IT systems.

We hope you enjoy reading the newsletter and don't forget to register for our Annual Customer Conference on 6th and 7th November.

Best Regards

Alan Frost



Samantha Mann, MAAT, MCIPP Dip

Welcome to Samantha Mann our Guest Writer from the CIPP

(The Chartered Institute of Payroll Professionals)

Samantha is the Senior Policy and Research Officer at the CIPP. Sam joined the CIPP team with over 30 years of experience working in payroll in the SME sector.



CIPP 2014 Payslip Statistics and trends

2014 saw the sixth annual survey put out to CIPP members from the Policy & Research Team. The aim of the survey is to build up a bank of statistical data that allows us to track long term trends affecting employee payslips. The survey looks to collect data under the following areas:

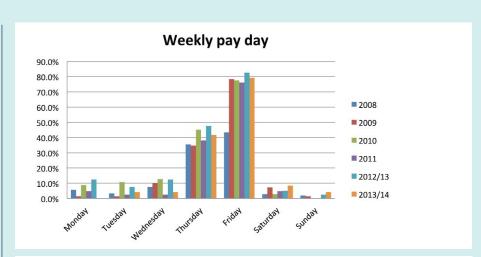
- the number of people being paid
- the frequency with which they are paid
- the method of payment
- the information included on the payslip
- how the payslip is distributed

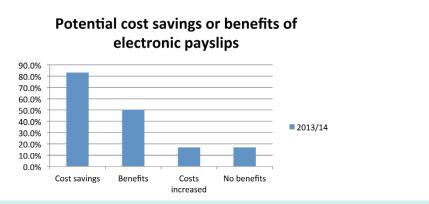
Additionally, the research is also a valuable source of information about any new issues that may be affecting employers through their payroll function. This year, as well as looking at the potential benefits and cost savings of electronic payslips, the research was extended to ask whether employers incurred additional financial burdens following the introduction of reporting PAYE in real time (RTI) and automatic enrolment (AE).

Thank goodness it is Friday!

As it has throughout the life of this research, Friday remains the most popular payday for weekly, fortnightly and four weekly payrolls. The last working day of the month continues to be the most popular payday for monthly payrolls.

The use of electronic methods of distributing payslip information has grown with the number of employers distributing payslips using an employee self-serve facility increasing from 26.9% in 2012/13 to 38.8% in 2013/14.





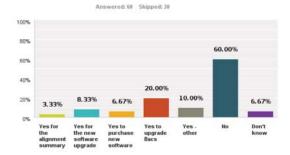
In a new question this year, we asked respondents if the use of electronic payslips brought any benefits or cost savings. A third of respondents now use electronic payslips, with 83.3% of those who do reporting significant cost savings as a result, with estimates ranging from £3,000 to £15,000 per year.

A small percentage of respondents reported no benefits or experienced an increase in costs as a result of introducing electronic payslips. Time will tell if this

results in a similar trend or whether other amendments made at the same time as introducing the electronic feature impacted upon this result.

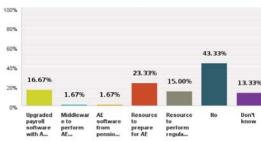
The number of respondents considering introducing electronic payslips has increased from 25.7% in 2012/13 to 37.1% in 2013/14. It will be interesting next year to see how many of those who were considering electronic payslips have in fact gone on to introduce them and whether they also see any savings or benefits?

Q2 Have you encountered additional costs from your software and or service provider in respect of Real Time Information?



Q4 Have you encountered additional costs in respect of the new automatic enrolment responsibilities?

Answered: 60 Skipped: 30



Security of data

The number of complaints from employees regarding the security of employee self-serve, (one of the methods of accessing an electronic payslip) has increased from 43.8% in 2012/13 to 58.8% in 2013/14. As we look towards the introduction of Identity Assurance (IDA) our identity and data security will continue to become a subject we debate. Electronic payments still dominate as the preferred method of payment to employees, with cash and cheque payments showing a decline. The number of respondents now including pensionable pay amounts on the payslip continues to rise, with 37.7% of employers now including this information, which is the highest figure since our payslip research began in 2008.

However, the number of employers that include the pay period on the payslip has dropped, as have numbers who include the name of the employee. Leaving aside the logistical problems of distributing payslips without names, it is interesting that at a time where employers are being asked to report more and more information, they appear to be providing employees with less?

The number of businesses employing between 5,001 and 10,000 employees has dropped from 15.4% in 2012/13 to 10.1% in 2013/14, however, the number of businesses employing more than 10,000 workers has increased from 13.1% last year to 15.9% this year.

New for this year...

The last couple of years have brought about two major changes to work practices and we wanted to assess the financial impact these have had on payroll departments. Indeed this year there has been a marked rise in the number of payroll bureaux operating more than 1000 payrolls (clients), leading us to wonder whether this increase has arisen as a direct result of the increasing payroll legislation and administrative burdens impacting employers who outsource because they no longer feel able to deal with the technical requirements of payroll themselves?

Real Time Information (RTI)

Following claims by HMRC that RTI would bring about savings for businesses because their payroll software would shoulder the burden, we wanted to ask whether employers were indeed experiencing cost savings?

60% said that they had not incurred any additional costs through the introduction of RTI and almost 7% didn't know. This leaves a third of respondents who have incurred additional costs as a result of RTI. When asked to provide an estimate of the costs involved, there were several organisations spending significant sums, with some estimates suggesting the costs to be over £30,000. Upgrading Bacs seemed to be the issue with the most wide-ranging impact, however buying or upgrading payroll software was also a significant factor. Respondents also reported that they incurred knock-on costs as a result of training staff on the functionality of their new software as well as increased contact with HMRC due to problems with the Business Tax Dashboard.

Automatic enrolment

No-one has ever promised that automatic enrolment would bring cost savings, however the potential financial burden incurred could prove to be sizeable.

More respondents said they had incurred additional costs fulfilling their automatic enrolment obligations than they did for RTI. More than 43% said they had faced additional costs; with almost a quarter saying they needed additional resource.

Again, the expense incurred by several respondents was significant, with upgraded payroll software being the biggest cause of additional expenditure. Interestingly, all the individual middleware costs identified were all higher than any of the individual payroll software costs.

What the survey responses are unable to show was whether the payroll costs were "one off" to purchase upgraded modules to the payroll software and how these compare to annual charges by the middleware companies.

It is important to note that most middleware systems still require data from a payroll system. However additional resource costs, especially to prepare for the introduction of automatic enrolment, were also significant with one respondent reporting that they had spent £50,000 on additional resource.

And finally...

I hope that you have found this article of interest, if so then the full payslip statistics research report is available from the CIPP website at www.cipp.org.uk and it is fair to say that you are unlikely to come across any questions in a pub quiz that ask - "what is the most popular day of the week for paying staff?" However, we on the CIPP Policy & Research team are big believers of the adage - "no knowledge is ever wasted" so hang on to this article because you never know when a useful nugget of statistical information might just come in handy for the crucial tie break question!



It's the Miracle of Love!

Something old, something new, something borrowed and something

Are you getting married or do you know someone who is? We are giving away 'Miracle of Love' garters with the intention of it being 'the something blue'!! Please contact Sheila Wallett in the office on 0845 634 5015 or email sales@miracle-dynamics.com to request one.

Terry Edney BA (Hons) LLM FCIPD—CEO BusinessHR



Welcome to Terry Edney our Guest Writer from BusinessHR. Terry has been with BusinessHR since 1995 and has a vast amount of HR experience. Previous to joining Business HR, Terry was a HR Director for two leading IT companies. He subsequently moved into executive management where he was involved in developing businesses in both the UK and the USA. Terry has also used his expertise to conduct HR and business development orientated consulting projects. He holds a Bachelors degree in Business Finance, a Masters degree in Employment Law and is a Fellow of the Chartered Institute of Personnel and Development.

Driving on business

The HSE has new guidance for those who drive on business. They state that more than a quarter of all road accidents may involve somebody who is driving as part of their work at the time (Department for Transport Figures). Health and safety law applies to work activities on the road in the same way as it does to all work activities and you need to manage the risks to drivers as part of your health and safety arrangements.

It applies to any employer whose employees drive, ride a motorcycle or bicycle on business, as well as self-employed people. This includes those who use their own vehicle for a work-related journey. It emphasises how to follow a 'Plan, Do, Check, Act' approach and shows examples of how this approach can be applied to work-related road safety.

The Health and Safety law places a duty on all employers to establish safe systems of work. The HSE Guide 'Driving at Work' document, clearly states that "health and safety law applies to on-the-road work activities and the risks should be effectively managed within a health and safety system".

All drivers therefore, including those who drive their own vehicles for business purposes, and not just those who drive as a major part of their role, should be considered as part of your risk assessment. Drivers should be properly trained, vehicles adequately maintained and tasks scheduled to ensure that employees are not placed at risk. What to take into consideration when thinking about your own 'Driving on Business Policy':

- The Health and Safety at Work etc Act 1974 (HASAWA) applies to all employees who drive in connection with their work activities.
- Irrespective of who owns the vehicle, there should be a full risk assessment for employees who drive during the course of their employment.
- We would recommend that you regularly check the licences of all of those who drive as part of their work duties.
- Establish a safe driving policy via focus groups and advice from external organisations. Include in your policy ways of minimising risk, such as alternative transport and comfort breaks
- Ensure employees are aware of your policy, monitor and audit this regularly and ensure it is adhered to.
- The Road Transport (Working Time)
 Regulations affect all drivers and other
 mobile workers and set working time
 limits, including night work and rest
 breaks.
- · Records must be kept for two years.
- Different rules apply to drivers of heavy goods vehicles (HGVs).

Driving is now recognised as 'the most dangerous work activity that most people do', with over 2.5M people driving as part of their jobs, it's sure to affect many of your employees. If you would like to read a more in-depth report and would like suggestions of what to include in your policy, please email amanda.sibley@miracle-dynamics.com. The HSE new guidance on driving at work is available on their website www.hse.gov.uk/pubns/indg382.pdf.

You can also refer to the Driving for Better Business and the RoSPA websites for further useful guidance: www.drivingforbetterbusiness.com www.rospa.com

Could Employers face **rising wage bills** after the recent ECJ Judgment on holiday pay?

The European Court of Justice (ECJ) Judgment in the Lock V British Gas Trading Ltd could essentially redefine holiday pay to include an allowance for commissions. It could leave UK companies facing huge additional costs as the ruling could allow employees to make backdated claims, which could lead to millions of pounds for businesses.

In the Lock V British Gas Trading Judgment, Lock brought a claim for outstanding holiday pay. The employment tribunal referred the case to the ECJ for a preliminary ruling on whether commission should be calculated in his holiday pay. The judges decided that as commission is intrinsically linked to performance it must be taken into account in calculating holiday pay.

Under the Working Time Regulations 1998, workers have a right to paid annual leave and the intention is to put the employee in a comparable financial position to being at work. However, until now, holiday pay in the UK was not required to include any element of commission that would have been earned by employees had they not taken holiday. Currently UK businesses are still waiting to see how the UK courts interpret the ECJ decision.

Obviously this is a cause of concern amongst UK businesses, not only for holiday pay going forward but for the possible amount of back pay that may be claimed.

Although the outcome of the Lock case has not been confirmed, there are steps that can be put in place to prepare. Check contracts and policies to decide whether to change any holiday pay arrangements that could be unlawful. This may break the sequence of unlawful deductions, thereby triggering the time limit for workers to bring tribunal/court claims.

So it looks like Payrollers will be faced with even more complicated and costly calculations and 'holiday pay' may well become a taboo subject.

Ask Alison?



Alison Ward, one of our Senior Consultants shares some handy hints and tips with you, we hope you find them useful.

Shared Parental Leave:- From April 2015, parents will be allowed to take a total of 52 weeks off work after having a baby or adopting. Currently mothers can hand some of their leave over to fathers, but only when the child is 20 weeks old. Under the new rules, a mother could choose to return to work more quickly and

hand over her unused allowance to the father. They could even switch back if they chose. Fathers will still be entitled to their two weeks' paternity leave straight after a child's birth. This will be covered in more detail in the October edition.

Leavers and RTI Submissions:- Often Employers are unsure of the correct process to follow when RTI submissions have been made and an employee either requires a payment after leaving or remains employed. HMRC has provided some advice about this www.hmrc.gov.uk/payerti/employee/employee-leaves.htm

Errors and RTI Submissions:- This is a popular topic for questions to our Support team. HMRC has provided advice about this. Please see link below: www.hmrc.gov.uk/paverti/reporting/errors.htm

E-learning from HMRC:- HMRC are now offering e-learning for employers. This could be invaluable to people who are new to payroll, or unsure of their obligations. For more information go to - www.hmrc.gov.uk/courses/syob2/employer/index.htm **HMRC PAYE Calculator**:- This is being withdrawn in August 2014. Anyone who wants to check a tax calculation will need to use tax tables and pay adjustment tables. For more information go to - www.hmrc.gov.uk/calcs/paye.htm

New Starters

We're delighted to welcome two new starters to Miracle, Wendy Cottington and Paul Lamberty. We would like to wish them the best of luck in their new roles and we're sure they are going to be a great asset to the Miracle Team.



Wendy Cottington

Wendy joins Miracle as Payroll and Professional Services Support. Prior to joining us Wendy lived in Spain for two years with her new husband

who is a Country and Western Singer. Wendy is an experienced Payroll and HR Practitioner and spent twelve years working as a Payroll and HR Manager for an organisation who provided housekeeping to Hilton Hotels. Wendy has also worked as a Practice Manager for a Veterinary hospital in Bristol and a GP Doctors Surgery. She has done payroll for most of her working life, so a great asset to Miracle!

Wendy has been married for three years and between herself and her husband, they have 5 children, 11 grandchildren, 5 cats and 1 dog! Wendy loves gardening, dog walking and listening to her husband sing. As well as her payroll talents, Wendy also occasionally performs as her husband's backing singer and prepares all of his music. We would like to wish Wendy every success in her new role at Miracle.



Paul Lamberty

Paul Lamberty joins Miracle in the Sales and Marketing team as a Sales Executive. Prior to joining Miracle Dynamics, Paul was Sales Director for a

leading Healthcare software provider which was part of the Miracle group of companies, EuroKing Miracle.

Paul has a wealth of experience in the IT industry having spent the past 27 years in a number of roles including support, implementation and sales.

As well as selling directly to customers, Paul will also be supporting the reseller network, developing partner relationships and tender/contract management. Paul is looking forward to meeting as many customers and resellers as possible.

Paul is married with 4 children and 3 grandchildren. He enjoys playing golf, watching movies and red wine (in no particular order).

CustomerConference

Our annual customer conference is taking place on 6th and 7th November at Heythrop Park in Chipping Norton

This year the theme is the 60's and we are absolutely delighted to have the Zombies (original band members) playing for us.

As the 60's was such a great decade for fashion, we have decided to invite our guests to come in fancy dress. Please do not feel obliged if it doesn't take your fancy, it's purely optional. We will however, be giving away a £100 shopping voucher to the best dressed person!

The agenda is packed and we're delighted to welcome back HMRC and the Pension Regulator. We will be having an update from Microsoft and will split into streams in the afternoon where you can pick and choose between workshops which cover Payroll, HR and Workforce Management.

It's going to be a fantastic event where you will learn about new technologies, functionality and legislation. It's also a great opportunity to meet the Miracle team, our partners and of course network with other Miracle users. The conference is selling out fast so don't leave it to the last minute to book places as they will be allocated on a first come first served basis.

To book a place on the conference please call Sheila Wallett on 0845 634 5015, visit our events page on the website or email sales@miracle-dynamics.com.

The cost of the conference is £255.00 + VAT per person which includes dinner, drinks, entertainment, accommodation, breakfast, lunch and refreshments.



PAYE - Late Filing Penalties and Appeals

HMRC will be introducing in-year penalties for failing to file PAYE submissions on time from 6th October 2014. You will need to ensure that all submissions due for all of your PAYE schemes are fully up to date by 5 October 2014. HMRC have provided some guidelines as follows:

When will HMRC raise a filing penalty?

They will apply penalties:

- Where a Full Payment Submission (FPS) has not been filed on or before the date employees are paid or where HMRC have been informed of why the submission is legitimately late by using the late reporting reason field
- Where they have not received the expected number of submissions from you

Please note that these rules apply to each PAYE scheme, rather than each employer. See the links below for more information.

How can you avoid incurring a late filing penalty?

- You must submit an FPS each time you make a payment to an employee, on or before the date that you pay them.
- If you don't need to send HMRC an FPS because you did not pay any employees in a tax month, it is important that you tell them by sending a nil Employer Payment Summary (EPS) by the 19th of the following tax month. Otherwise, it is likely that they will assume that you have missed a submission and will therefore issue a late filing penalty, which you will have to appeal.
- To help get your PAYE up-to-date and avoid future penalties, you should take note of any late and non-filing electronic Generic Notification Service (GNS) warning messages which HMRC send to help you get your PAYE affairs up to date. See the Using HMRC's Online Service PAYE for employers guidance (link below).

How will HMRC charge penalties?

- HMRC will charge one penalty for each tax month that you failed to file on time. So, for example, if a weekly filer makes two (or more) returns late within a tax month, they will only charge one penalty.
- HMRC will not charge a penalty for the first month in each tax year where you failed to file on time. Therefore they can charge a maximum of 11 fixed penalties for late filing in a tax year.
- HMRC will not issue a penalty to a new employer if their first FPS is received within 30 days of making the first payment to their employee(s). But after that, normal penalties rules will apply if there is a failure to file on time.
- Employers with nine or fewer employees and who meet certain conditions can take advantage of a relaxation for 2014-15 and 2015-16 (visit their website to view PDF, link detailed below). This allows them to report PAYE information about all their payments in a tax month on or before the last payday in that tax month. If you qualify for this relaxation it is important that you read the guidance that explains how to complete the payment date on your FPS.
- The size of the late filing penalties depends on the number of employees within the PAYE scheme.

When and how will HMRC inform you of a penalty?

- HMRC will send employers a filing penalty notice by letter quarterly at the end of July, October, January and April, where penalties have been incurred.
- These penalty notices show the amount of the filing penalty for each tax month in that guarter.
- The penalty notice will advise you of the penalty amount, how you can pay it and what to do if you don't agree a penalty is due.

What is the deadline for paying a penalty?

You should pay any penalty within 30 days of the date of the penalty notice. If you do not pay the amount due on time you may be charged interest.

Appeals - what to do if you disagree with a penalty

If you disagree with the penalty, you have the right to appeal within 30 days of the penalty notice date.

What are the reasons I can appeal?

You can appeal if you think:

- · the penalty is not due
- · the amount of the penalty is wrong
- you had a reasonable excuse for filing your return late

Number of employees	Amount of the monthly filing penalty per PAYE scheme
1 to 9	£100
10 to 49	£200
50 to 249	£300
250 or more	£400

 Where a return is late for three months or more HMRC may charge a further penalty of 5% of the tax/NICs that would have been paid if the information it provides had been sent on time. They will apply this penalty only for the most serious and persistent failures. Please note what is reasonable will be different from employer to employer depending on their individual circumstances. Examples of what HMRC may and may not consider as a 'reasonable excuse' are set out in the 'If there's a good reason for not filing on time' section of the 'What happens if you

Further Information and Links

We have put together some links below to some useful guides mentioned in this article:

What happens if you don't report payroll information on time - www.hmrc.gov.uk/payerti/reporting/late-reporting.htm#5

Using HMRC's Online Service - PAYE for employers - www.hmrc.gov.uk/payerti/getting-started/using-paye-online.htm

PAYE: A relaxation to the reporting arrangements for micro employers (9 or fewer employees) - www.hmrc.gov.uk/payerti/transitional.pdf

If there's a good reason for not filing on time - www.hmrc.gov.uk/payerti/reporting/late-reporting.htm#4

Appeal against a penalty - new from October 2014 - www.hmrc.gov.uk/payerti/getting-started/using-paye-online.htm#7

What to do if you disagree with a penalty - www.hmrc.gov.uk/payerti/reporting/late-reporting.htm#4

How to appeal against a HMRC decision - direct tax - www.hmrc.gov.uk/complaints-appeals/how-to-appeal/direct-tax.htm For full guidance on reporting PAYE in real time go to - www.hmrc.gov.uk/payerti/index.htm

don't report payroll information on time' guidance. See below for links to guides.

If HMRC disagree on whether you have a reasonable excuse you can appeal to the independent Tax Tribunal.

How can you make an appeal?

- You can use their new Online Service to appeal online from October 2014 against late filing penalties for 2014-15 onwards
- If you appeal online, they may also be able to accept and settle the appeal automatically. They will send you a GNS message to tell you if your appeal has been successful. There are further details, including the reasons you can give as grounds of appeal, in the Appeal against a penalty – new from October 2014 section of the Using HMRC's Online Service - PAYE for employers guidance.
- Alternatively, you can send your appeal in writing. The appeal will be treated in exactly the same way as if you had made your appeal on line, but it will take longer to process. There are instructions on how to do this in the 'What to do if you disagree with a penalty' section of the 'What happens if you don't report payroll information on time' guidance.
- You can read more about how to appeal in the 'How to appeal against an HMRC decision - direct tax guidance.'

Calling all Resellers!

- Utilise our Partner Support Manager

Many of our resellers are very active and utilise the support we offer them. However we wanted to make sure that other resellers are aware of how we work with our channel to help them provide a complete solution to their NAV users and of course it's an opportunity to earn additional revenue from both an existing customer base and new prospects.

Stacy Reynolds, our Partner Support Manager, provides resellers with the support they need to look after existing Miracle sites and to sell to new NAV customers. Stacy aims to be your 'go to' person for Miracle. She will be able to help you with queries, resource planning, pre-sales help and marketing initiatives. Stacy works closely with our sales team and will be aware of any current projects currently being worked on together.

We would like to give resellers an idea of the types of activities Stacy can help with and the benefits resellers have access to, which should help to expand a business and create new opportunities within the existing customer base:

 Access to our partner portal and FTP site - providing online resources such as manuals, user guides, brochures, software downloads, marketing information, newsletters,



information on legislation and up to date news.

- Dedicated Sales resource –
 providing assistance with each stage
 of the sales cycle including ITT
 responses, pre-sales, demos,
 workshops and customer days. We
 can also provide sales aids such as
 demo scripts and presentations.
- Our marketing department can help you generate new campaigns, produce e-blasts and provide product brochures. If this is something that you would like to do, Stacy would be happy to discuss with our Marketing department.
- Account Management Stacy will regularly communicate with you to ensure you are kept up to date on product and company news. She will also be able to liaise with you regarding dates for demos and presales meetings.

Please do utilise our resource, it's of benefit to everyone, resellers, Miracle and most importantly our customers! Stacy can be contacted on 0845 634 5015 or emailed on stacy.reynolds @miracle-dynamics.com.

Are you losing your Payroll staff through retirement, illness or staff leaving?

We can help you out of a tight spot with our managed bureau services

Payroll is becoming more and more complex and workloads are ever increasing with new legislation being introduced. Are you losing payroll people through retirement, illness, staff leaving or is your business simply understaffed and over whelmed? If so, we can help. Miracle offer a range of bureau services with a difference.

You will still be able to run your fully integrated NAV business system with our Payroll, HR and any other Miracle modules you use. You won't have to migrate the data to a third party system and our fully managed Payroll service will continue to use your existing IT infrastructure that is currently in place, we would simply log onto your server and manage the payroll remotely. We are flexible in how we work and our operations vary from customer to customer.

Our typical steps involve:

- Agreeing a structured payroll processing schedule (dates, times etc.)
- Collecting dynamic data from other systems if required (we can do the integration)
- Collecting static data by e-mail
- Standard pre-payroll checks
- · Preparing the payroll for processing
- Acquiring approval to run the payroll
- Run the payroll
- Generate payslips either in a printed format, via secure email or online
- Generate BACS files

We can also run payroll control reports, deal with last minute corrections, provide standards reports and processing of the GL interface.

We can also help with Year End and P11D as follows:

- Payrolls can be balanced on a monthly basis
- We will upgrade the software
- EOY routines/transmissions will be run
- EOY reports and statutory documents will be provided
- We will run the P11D process

With so much new legislation and changing regulations, it's hard for one person to keep up. We can ensure that the software meets all statutory requirements as we do now, we can manage the DPS and transmission process and we will also highlight any issues to your management if required. If our managed bureau service is of interest and you would like further information, please contact our sales team on 0845 634 5015 or email sales@miracle-dynamics.com.

other news ...

It's a Miracle

Congratulations to Diana Bruce of the CIPP who gave birth to a baby girl on 4th July. Chloe Hannah Bruce weighed 6lb, 12oz and both Mum and baby are doing well. Diana regularly contributes to our newsletter, but will now be on maternity leave and Samantha Mann will take over. Here is a picture of Chloe looking gorgeous in her Miracle Bib!

Also modelling our Miracle bibs is Rose Josephine Cook, niece of our Senior Developer Angela Hammond. Rose was born in January and although we might be a bit biased, we think she looks very cute in her Miracle bib.

Our Miracle baby collection now includes a towel and hat as well as the bib. If you, your family or any of your colleagues are expecting a baby, please let us know and we will send you a present of your choice. Contact sales@miracle-dynamics.com.

Chloe Hannah Bruce



Rose Josephine Cook



calendar of events ...

Please note all our events will be taking place at our offices in Tewkesbury unless otherwise stated.

August

1st - MiraclePay Enterprise Payroll Reporting - Flexible Pay and Document Link
7th & 8th - MiraclePay Enterprise Standard Training Course

27th & 28th - NAV2013 Payroll Training

September

2nd - Miracle Enterprise Entitlement Training

4th & 5th - MiraclePay Enterprise Standard Training Course

11th - Pension Seminar

17th - MiraclePay Lite Pension Training Course

18th - MiraclePay Enterprise Pension Training Course

October

9th & 10th - MiraclePav Enterprise Standard Training Course

9th & 10th - Miracle exhibiting at CIPP Annual Conference, Wales

16th & 17th - NAV2013 Payroll Training

November

6th & 7th - Miracle Customer Conference - Heythrop Park, Oxon

12th - MiraclePay Enterprise Payroll Reporting - Flexible Pay and Document Link

20th - Pension Seminar

December

4th & 5th - MiraclePay Enterprise Standard Training Course

Competition **Time ...**

For a chance to win from a choice of prizes, the question for our August competition is:

How many eyelids does a duck have?

The first correct entry to be picked will win a prize of their choice from the following list:

- Kindle Fire
- · Case of Wine
- £100 shopping voucher
- Nespresso Coffee Machine

Please send your entry to sales@miracledynamics.com before the end of Friday 12th September.

Competition Winner ...

As it was our 21st edition in August, we celebrated with 2 competitions. Congratulations to Heather Ashworth, Systems Accountant at Story Contracting for winning the Zombies competition. Heather correctly answered the Zombies track that the following lyrics were from: I want to leave you, don't want to stay here, don't want to spend another day here.

The answer was "You've really got a hold on me". Well done to Heather, who chose a high street shopping voucher as her prize.

Also congratulations to Ryan McHale, Business Change Analyst from Boots for winning the Donald Duck competition.

Ryan correctly answered "Who was the original voice of Donald Duck", the answer was *Clarence Nash*. Ryan chose Amazon Vouchers as his prize - well done to Ryan!



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