



Payslip Guide



01625 539 997
wearesapphire.co.uk

Standard payslip - no pension

Company income and cost

This is the total amount of income processed for you in the pay period. The amount is calculated from the hours/days and rates shown under Assignment Rate(s).

Employment costs

These costs are built into your pay rate and make up part of the contracting rate that covers employers NI and Apprentice Levy. These are paid directly to HMRC.

Company margins

The amount taken for our services including administration, software costs, insurances, and any benefits you receive.

Basic rate

The amount of hours you have worked paid at minimum wage. Please note this is not reflective of your actual rate.

Holiday pay

This is the amount calculated from your wage that covers your holiday pay. This is built and paid to you as part of your total gross pay.

Additional Taxable Wage

Once we have calculated minimum wage and holiday pay the amount left over is known as your additional taxable wage and this is paid to you in full subject to tax and personal employee NI deductions.

Sapphire DNP Limited Income Statement for [REDACTED]						
Company Income received			Assignment Rate(s)			
Company Income and Costs	1,665.00		Units	Rate	Total	Agency/Description
Apprenticeship Levy	7.31					
Employer's NI	177.49		37.00	45.00	1,665.00	Contract Rate
Company Margin	19.00					
PAYSLIP						
Employee Name	Employee Number	NI Number	NI Category	Tax Code	Pay Date	Periods
						1
Payments				Deductions		
Description	Units	Rate(£)	Amount(£)	Description	Amount(£)	
Basic Rate	37.00	11.44	423.28	PAYE(Income tax)	342.60	
Holiday Pay	1.00	157.36	157.36	Employee's NIC	67.88	
Additional Taxable Wage	1.00	880.56	880.56			
Total Payments			1,461.20	Total Deductions	410.48	
Sapphire DNP Limited			This Period		Year to Date	
PAYE Reference	475/NB41196		Total Taxable Pay	1,461.20	Total Taxable Pay	24,822.41
Tax Period	15		Earnings for NICs	1,461.20	Total Niable Pay	24,822.41
Period Ending	14/07/2024		Expenses	0.00	PAYE Income Tax	6,302.20
Pay Frequency	Weekly		Net Payment	1,050.72	National Insurance	999.04
					Total Payment (£)	1,050.72

PAYE Reference

This is our unique payment reference number when we make submissions to HMRC.

Expenses

Any expenses total gross pay due that are either taxable or non-taxable will show in this area of the payslip.

PAYE

Income tax - Is the amount of tax paid on your gross pay which is paid to HMRC and is dictated by your tax code and level of salary.

Employee's NICS

This is your personal national insurance contribution calculated from your gross pay and paid to HMRC.

Other

Any other personal deductions such as attachment off earnings, DEA requests, fines or advances will also show in this area of your payslip.

Total Deductions

This is the sum of all PAYE deductions made against the total payment or total gross pay.

Standard payslip - workplace pension

Ers NI Salary Sacrifice Saving

Our Workplace Pension is on a Salary Sacrifice basis, meaning there is a saving in NICs for both the employee and the employer. This increases your take home pay whilst maintaining the amount paid into your pension. Sapphire retain the 13.8% employer saving on the sacrificed amount.

Employer's pension

This is the employer's element of your salary sacrifice pensions. Deducted at 3%. As this is deducted via salary sacrifice no statutory deductions are applied to this sum.

Pension salary sacrifice

As Sapphire are your employer, we also contribute to your overall pension fund when applicable. This amount is deducted at 5%.

Pension

SMART pensions will be in touch via email within 10 days of your first pension payment being deducted. This email will include all the details of the scheme and your right to opt out of the pension and obtain a full refund.

Sapphire DNP Limited Income Statement for [REDACTED]						
Company Income received			Assignment Rate(s)			
Company Income and Costs	Units	Rate	Total	Agency/Description	Description	
ERs NI Salary Sacrifice Saving	5.84					
Apprenticeship Levy	4.96					
Employer's NI	112.83	5.00	240.00	1,200.00	Contract Rate	
Employer's Pension	25.41					
Company Margin	16.00					

PAYSLIP						
Employee Name	Employee Number	NI Number	NI Category	Tax Code	Pay Date	Periods
						1

Payments				Deductions	
Description	Units	Rate(£)	Amount(£)	Description	Amount(£)
Basic Rate	37.50	11.44	429.00	PAYE(Income tax)	167.40
Holiday Pay	1.00	106.90	106.90	Employee's NIC	58.51
Additional Taxable Wage	1.00	499.06	499.06		
Pension (Salary Sacrifice)	1.00	(42.35)	(42.35)		
Total Payments			992.61	Total Deductions	225.91

Sapphire DNP Limited		This Period		Year to Date	
PAYE Reference	475/NB41196	Total Taxable Pay	992.61	Total Taxable Pay	14,039.32
Tax Period	15	Earnings for NICs	992.61	Total NIable Pay	14,039.32
Period Ending	14/07/2024	Expenses	0.00	PAYE Income Tax	2,381.20
Pay Frequency	Weekly	Net Payment	766.70	National Insurance	805.82
		Total Payment (£)		766.70	

Holiday pay accrued payslip

Accrued Holiday Pay Deduction

If you elect to accrue holiday pay with us as opposed to having this paid out with your wage the deduction will show here. This is because it is deducted before tax and NI are applied. We also calculate the anticipated employment costs associated with your holiday pay and list these as Accrued Employment Costs on Holiday Pay so you can clearly understand what portion of your accrued holiday pay covers these costs. These are applied at the time you request us to make payment. Your running holiday balance can also be found in the messages section at the bottom of your payslip. Customers can contact us to request access to holiday pay at any time.

Message:

Accrued Holiday Pay Balance: 14301.03

Sapphire DNP Limited Income Statement for [REDACTED]							
Company Income received			Assignment Rate(s)				
Company Income and Costs	1,850.00		Units	Rate	Total	Agency/Description	Description
ERs NI Salary Sacrifice Saving	5.84						
Apprenticeship Levy	6.95						
Employer's NI	167.67		37.00	50.00	1,850.00		Contract Rate
Employer's Pension	25.41						
Accrued Holiday Pay Deduction	167.76						
Accrued Employment Costs On Holiday Pay	29.02						
Company Margin	15.00						
PAYSLIP							
Employee Name	Employee Number	NI Number	NI Category	Tax Code	Pay Date	Periods	
						1	
Payments				Deductions			
Description	Units	Rate(£)	Amount(£)	Description	Amount(£)		
Basic Rate	37.00	11.44	423.28	PAYE(Income tax)	556.00		
Additional Taxable Wage	1.00	1,009.06	1,009.06	Employee's NIC	66.46		
Pension (Salary Sacrifice)	1.00	(42.35)	(42.35)				
Total Payments			1,389.99	Total Deductions	622.46		
Sapphire DNP Limited		This Period		Year to Date			
PAYE Reference	475/NB41196	Total Taxable Pay	1,389.99	Total Taxable Pay	10,302.57		
Tax Period	10	Earnings for NICs	1,389.99	Total Nlable Pay	10,302.57		
Period Ending	09/06/2024	Expenses	0.00	PAYE Income Tax	4,120.80		
Pay Frequency	Weekly	Net Payment	767.53	National Insurance	515.33		

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