



**HM Revenue  
& Customs**

# Football Clubs

## Employment Issues Questionnaire

<p><b>NB: In this document, “the FA” or “Football Association” should be read as the relevant national association for clubs outside England.</b></p> <p><b>The answers supplied will be kept strictly confidential.</b></p>	
<b>1. General</b>	
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.
<b>2. Directors</b>	
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?
<b>3. Payroll</b>	
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.
<b>4. Staff including players</b>	
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><b>4.4 Does any payroll allow re-use of employee consecutive numbers within a tax year?</b></p>	
<p><b>4.5 Where a P45 is not produced is a P46 certificate completed?</b></p>	
<p><b>4.6 In the absence of a P45 or P46, is code BR operated on payments to the employee?</b></p>	
<p><b>4.7 Are overtime, incentive or commission payments paid? If so are tax and NIC correctly accounted for through the payroll?</b></p>	
<p><b>4.8 Are any payments made to players or other staff which have not been subject to income tax and NIC via PAYE?</b></p>	
<p><b>4.9 Are any vouchers given to employees or third parties? If so, how have they been treated for tax and NIC purposes?</b></p>	
<p><b>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?</b></p>	
<p><b>4.11 Is there a standard contract of employment for staff other than players? If so, please provide a copy.</b></p>	
<p><b>4.12 Do all employees have NINOs? If not, what action is taken for those who do not have a National Insurance number?</b></p>	
<p><b>4.13 Are any employees paid for their duties with the club through other companies within the group or some other third party?</b></p>	
<p><b>4.14 Are casual, temporary or agency staff used? If so, who receives the payments and are any of these payrolled?</b></p>	
<p><b>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?</b></p>	
<p><b>4.16 Are students employed? If so, is form P38(S) ever used? Please provide details where this is the case.</b></p>	

<b>5. Payments to or on behalf of players</b>	
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 &amp; conditions but for whom no contract has been lodged with the football authorities?</p>	
<p><b>6. Catering/hospitality staff</b></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><b>7. Salary sacrifice and pension payments</b></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><b>8. Tax or NIC avoidance schemes</b></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><b>9. Scholars/Academy players</b></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 &amp; lodging? If so, which?</p>	
<p>9.5 How are these costs treated for tax and National Insurance purposes?</p>	

<b>10. Construction industry payments</b>	
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?	
<b>11. Football in the Community</b>	
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?	
<b>12. Individuals treated as self employed or paid through service companies</b>	
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?	
<b>13. Volunteers, etc.</b>	
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.	

<b>1. Share Issues &amp; Share Option Schemes</b>	
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?



