

ERS – Spotlight on... Employment Related Securities Reporting

HMRC are increasingly approaching UK companies to determine the correct tax reporting and treatment is being followed in payroll and associated areas such as Employment Related Securities reporting ('ERS reporting'). Blick Rothenberg has extensive experience of HMRC PAYE audits and ERS reporting.

Key areas HMRC look at when conducting a PAYE audit into a business where the greatest risks may occur with ERS reporting are as follows:



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