Jean Witte

From:

eileen.m.imrie@uk.pwc.com

Sent:

26 March 2010 11:18

To:

Jean Witte

Subject: Re: Allan Bedford

Hi Jean

As mentioned to David, I haven't been the in the office all week - had to take some time off.

Thanks for your note. I confirm that as per the Trustees Resolution that I send David to formalise the documentation for Allan's benefits, the gross income payment i.e. £1800 should be paid by the trustees into the company and then the company can deduct the income tax due via the PAYE system. I would mention that NO National Insurance contributions are due in respect of this pension income payment.

I would suggest that a separate field is shown for PAYE as pension payment (if may already be there). As this income as above would be taxable income but not gross income which is subject to NI. Hope this helps.

Can you let me have copies of the documentation that the trustees and Allan signed in respect of his benefits for my file.

On a separate point, I have written to David regarding the invoices that have been issued. I will be in the office next week and will provide a breakdown of work in relation to these.

Hope you have a good weekend. Best wishes Eileen

Eileen M Imrie | Manager - Tax

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