We wish to provide helpful and easily digestible information to our new members of staff arriving from overseas. We hope that in this way we are able to support you in your preparations to join us and during your first few months in London.

We have a dedicated set of webpages and supporting leaflets which we hope will ease your transition into life in the UK.

Please visit our Overseas Staff webpages at:

www.imperial.ac.uk/hr/procedures/recruitment/overseas

Here you will find information on the following topics:

- Permission to Work
- Essential Travel Items
- Bank Accounts
- Tax and National Insurance
- Pensions
- Accommodation
- Childcare and schooling
- Healthcare
- Living in the UK

Our New Staff webpages will also be a useful source of information to you as you prepare to take up your appointment with College and as you settle into employment with us. Please view these webpages at:

www.imperial.ac.uk/newstaff

Websites for further information

Tax and NI information:
www.imperial.ac.uk/finance/sections/payroll/incometaxnatinsurance

International tax issues:
www.hmrc.gov.uk/international/personal

Coming to the UK from the EEA:
http://www.hmrc.gov.uk/nic/work/ni-uk

Applying for an NI number:

HM Revenue and Customs:
www.hmrc.gov.uk

Information for new staff from overseas

UK tax and National Insurance

Imperial College London

Exhibition Road
South Kensington
London
SW7 2AZ
Tel: +44 (0)20 7589 5111
www.imperial.ac.uk/hr
www.imperial.ac.uk/newstaff

About our information for new staff from overseas

Helping you make the transition to life in the UK

www.imperial.ac.uk/newstaff
**Tax and National Insurance**

**Income Tax**

Anyone who is in paid employment normally has to pay income tax (also known as Pay As You Earn). You will be taxed according to your earnings. Tax is deducted directly from your pay via the College Payroll Office.

The College’s Finance website contains comprehensive tax information for employees coming from overseas. The HM Revenue and Customs (HMRC) website will provide further information on international tax issues such as paying UK tax on overseas income or information on double taxation.

**National Insurance**

A National Insurance (NI) number is a personal number issued by the Department for Work and Pensions (DWP) and is used:

a) To record a person’s NI contributions and credited contributions;

b) As a reference number for the whole social security system.

Your NI number is personal to you. It is your account number for all dealings with the Inland Revenue and the DWP. It is not proof of identity. It looks similar to this: AB 12 34 56 C.

If you delay obtaining a NI number this can affect your contribution record and delay payment of benefit if applicable. You should also show your NI number on any letters or forms you send to any part of the HMRC or DWP.

**Coming to the UK from European Economic Area Countries (EEA)**

There are special rules in force if you are coming to the UK from the EEA or Switzerland. Full details are available from the HMRC website.

**How do I obtain a National Insurance Number?**

Details of how to obtain a National Insurance number can be obtained from the Department for Work and Pensions.

The main way to apply for an NI number is through the Fast-Path Service. Alternatively however employees can use the ‘Evidence of Eligibility Interview’ route. Please contact your HR representative to discuss the most appropriate way for you to apply for an NI number.

If you do not meet the criteria for applying for an NI number through the Fast-Path Service, you will need to contact Jobcentre Plus on 0845 600 0643 to arrange an ‘Evidence of Eligibility Interview’. At the interview you will be required to provide information about your background and personal circumstances. You will also have to prove your identity. Bring as many identity documents (originals, not photocopies) as you can to your interview. Examples of documents which count are:

- valid passport (UK or foreign)
- national identity card (UK or foreign)
- residence permit or residence card including biometric immigration residency documents
- full birth or adoption certificate
- full marriage or civil partnership certificate
- driving licence (UK or foreign)

If you do not have any of these - or other - identity documents you still must go to the interview. The information you are able to provide might be enough to prove your identity.

During the interview a National Insurance number application form will be completed and you will be asked to sign it.

For more information on the Evidence of Eligibility Interview please visit Directgov.

Once you have been notified of your National Insurance number, please inform your HR representative as soon as possible, so that your records can be updated.

**How are my National Insurance contributions collected?**

Your Class 1 contributions are normally collected along with income tax under PAYE (Pay As You Earn). The College is responsible for paying your contributions and its own and it will be deducted from your pay automatically.

Your online salary slip will tell you the amount of

**Class 1 NI contributions you have paid for that pay period. After the end of the tax year, your employer will give you a Form P60 which will show you the total amount of Class 1 NI contributions you have paid in that tax year with that employer.**

**Benefits from Class 1 NI Contributions**

Class 1 contributions count for the following benefits:

- the basic State Pension
- the additional State Pension, sometimes called the State Second Pension
- Jobseeker’s Allowance - the ‘contribution-based’ element
- Employment and Support Allowance - the ‘contribution-based’ element
- Maternity Allowance
- bereavement benefits - Bereavement Allowance, Bereavement Payment and Widowed Parent’s Allowance
- Incapacity Benefit

Should you have a query regarding your National Insurance registration; please contact the HM Revenue and Customs helpline on 0845 302 1479. You may also wish to view the College Finance webpage on UK Income Tax and National Insurance.