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HMRC - Employment Details DEO/DER

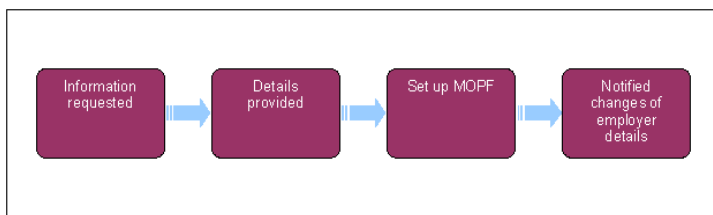
The purpose of this procedure is to explain the process of requesting employment details for a paying parent at the deduction from earnings order (DEO) or deduction from earnings request (DER) stage.

This process is fully automated and is triggered when a DEO or DER is initiated when setting up a method of payment from (MOPF). This can be either voluntary or imposed.

Some employers will never be returned by HMRC, as HMRC have marked them as Sensitive. For more information refer to **HMRC Sensitive Employers** in **Procedural Exceptions**.

The information is provided by Her Majesty's Revenue & Customs (HMRC) through the interface. Where multiple employers are returned and are relevant all will be selected by default for the DEO or DER unless caseworker deselects them.

For more information refer to the Policy, Law and Decision Making Guidance 




This procedure uses the terms receiving parent and paying parent.

The receiving parent is the parent who receives or who is expected to receive child maintenance, known as the parent with care (PWC) or person with care (PeWC) on the system and in legislation. The paying parent is the parent who pays or who is expected to pay child maintenance, known as the non resident parent (NRP) on the system and in legislation.



There are some instances where the HMRC interface returns the following employer for a paying parent: **DWP (JSA) 501001440953**. This means that HMRC do not hold any up to date employment information for the paying parent since they were last on benefit.

HMRC should not send these details through the interface and work is currently taking place to fix this. These details must not be used when trying to set up a DEO. Check CIS to understand the paying parent's current benefit status. If they are in receipt of a benefit, refer to the **On Benefit** procedure.

This process is initiated once a service request (SR) is raised for a change to method of payment from (MOPF) to either a deduction from earnings order (DEO) or a deduction from earnings request (DER). For more information on DEO's and DERs refer to the Policy, Law and Decision Making Guidance 

Information sent

1. The 2012 system sends details of the paying parent to Her Majesty's Revenue & Customs (HMRC) through the interface.

Details provided

2. HMRC will send the following information:
 - All the paying parent's current employer details (name, address and telephone number)
 - The start date of employment (if HMRC have recorded it)
 - A taxable income figure for each employer based on the most up to date complete tax year for each employment and the tax year which the income relates to
 - The tax year which the income relates to
 - Employers pay as you earn (PAYE) reference code



This information will not be used to complete a new calculation, it is purely an indication of how high CMG are likely to be able to set the Max NDR for each employment, if the paying parent has two or more employers.

- Where no current employment details are returned or the details returned are not up to date, set the **Desire for DEO/DER** dropdown, this can be found in the **More Info** tab for the **NRP**. Select either **Mandatory** or **Self Selected**. The system will then automatically re-request employment information from HMRC every two weeks and new paying parent employers will trigger an SR for a caseworker to review. Enforcement action can continue when the flag has been set. For more information refer to [Arrears - Consider Action](#).

Set up MOPF

- For more information refer to [DEO - Self Selected - Set Up](#) or [DER - Selected - Set Up](#).

Notified changes of employer details



On all DEO cases the system will send out fortnightly files to HMRC through the interface. The purpose of this is to notify us of any changes in regards to a paying parent's employment details.

- Where any contact details (address or telephone number) for an employer has been changed, these details will be automatically updated.
- If a response is received from HMRC providing an end date for the employer held an SR is generated to notify the caseworker. For more information refer to [HMRC - Paying Parent Employment Status](#).
- If a new employer is given then an SR will generate to set up a new DEO. For more information refer to [DEO - Self Selected - Set Up](#) or [DER - Self Selected - Set Up](#).

HMRC Sensitive Employers

There are some employer details that will never be returned for some paying parents, this is because Her Majesty's Revenue & Customs (HMRC) mark them as sensitive, when this data is requested by CMS2012 nothing will be returned.

There are roughly 200,000 persons marked this way by HMRC out of a nationwide working population of roughly 50,000,000. Not all of these will be clients or require a deduction from earnings order (DEO) so it'll only likely effect a very small number of clients.

Below is a list of employers that are known to be considered as sensitive by HMRC, this list isn't exhaustive:

- HMRC
- Home Office
- Police Service of Northern Ireland (PSNI)
- The Security Services (MI5, MI6, GCHQ)

If no employment details are received, which prevents a DEO order being applied, an alternative enforcement action must be used. For more information refer to [Arrears - Consider Action](#).

[Arrears - Consider Action](#)

[Change - Employment Status](#)

[Change MOPF - Summary](#)

[DEO - Self Selected - Set Up](#)

[DER - Self Selected - Set Up](#)

[HMRC - Paying Parent Employment Status](#)

[Method Of Payment From - Set Up Initial](#)

[Are employees' "allowable expenses" deducted by HMRC from the paying parent's gross income amount that is received in the earned i](#)

No they are not deducted from the HMRC earned income figure received, nor should they be. "Allowable expenses" for employees are doing a job that are not reimbursed by an employer e.g. professional subscriptions, allowable travel, certain clothing costs etc. If these expenses they may claim some tax relief from HMRC. However 2012 Scheme legislation does not make any allowances. Allowa not be confused with benefits in kind. Benefits in kind are benefits that an employer pays to an employee that HMRC consider taxable in the HMRC earned income interface and form part of the paying parent's assessable income for 2012 Scheme calculation purposes.