



HMRC - Paying Parent Employment Status

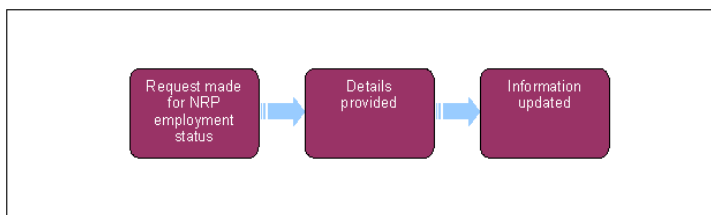
The purpose of this procedure is to explain how Her Majesty's Revenue & Customs (HMRC) interface with the 2012 system to provide employment status details for a paying parent.

This process is fully automated with no caseworker involvement. It is initiated at the initial application stage and when a case goes into arrears.

This interface occurs to support the arrears routing logic and also factors in a paying parent's risk score. For example, a self employed paying parent may prove to be a higher risk than one who is employed.

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**.

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.

Request made for paying parent employment status

1. At the application and arrears stage the system will automatically request, from Her Majesty's Revenue & Customs (HMRC), the employment status of the paying parent.

Details provided

2. HMRC will match the details provided and respond.

Information updated

3. One of the following responses will be provided and recorded.
 - If HMRC return 'pay as you earn (PAYE) employments present' the 2012 system will update the paying parent as 'employed'
 - HMRC returns 'self assessment (SA) interest present' the 2012 system will update the paying parent to 'self employed'
 - If HMRC returns 'PAYE employments present and SA interest present' then the 2012 system will update as 'dual employed'
 - Where the return states 'no PAYE employments present or SA interest present' then the 2012 system will update to reflect 'no employment details'
4. This process is fully automated at the application and arrears stage therefore once this has been completed the application will continue. For more information refer to related items.

Exceptions

Northern Ireland Child Maintenance Service to replace Child Maintenance Group

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](#).

[Application Overview](#)

[Calculation - Provisional](#)

[Arrears Overview](#)