

## TERMS AND CONDITIONS

### YOUR ATTENTION IS SPECIFICALLY DIRECTED TO CLAUSE 8: OUR LIABILITY

This document, including the schedule (together with the documents referred to in it), tells you, the client (“**You**” or the “**Client**”) the terms and conditions (the “**Terms**”) on which We supply the relevant services listed on our Web-site, [www.pcpayroll.co.uk](http://www.pcpayroll.co.uk) (the “**PC Payroll & Legal Web-Site**”) which include, as applicable, those listed in the schedule (together, the “**Services**”) to You. Please read these Terms (which incorporate each of the schedules, as relevant) carefully before instructing us. You should understand that by instructing us, You agree to be bound by these Terms.

These Terms and Conditions are valid as of 1 January 2021 and amend and restate any previous terms that may have been in force with regards the Services PC Payroll & Legal provides. You should print a copy of these Terms for future reference.

#### 1. INFORMATION ABOUT US

1.1 We operate the PC Payroll & Legal Website. We are Working Life Solutions Limited, a company registered in England and Wales under company number 07656195 with our registered office at Belhaven House, 69 Walton Road, East Molesey, Surrey KT8 0DP (“**We**” or “**PC Payroll & Legal**”). PC Payroll & Legal is a trading name of Working Life Solutions Limited.

#### 2. YOUR STATUS

By placing an order through the PC Payroll & Legal Website, You warrant that:

- (a) You are legally capable of entering into binding contracts; and
- (b) You are at least 18 years old.

By providing us with your details to provide the Services to you, You explicitly consent to PC Payroll & Legal using your information (including any sensitive personal data) for the purpose of carrying out payroll and pension services in connection with your employment of an employee and to PC Payroll & Legal using your contact details to provide details of the other services that PC Payroll & Legal provides.

#### 3. HOW THE CONTRACT IS FORMED BETWEEN YOU AND US

3.1 After placing an order for one or more of our Services either through the PC Payroll & Legal Website or via email directly to PC Payroll & Legal, You will receive an e-mail from us acknowledging that we have received Your order. Please note that this does not mean that Your order has been accepted. Your order constitutes an offer to us to provide a particular Service or Services. All orders are subject to acceptance by us. We will send You an e-mail that confirms that the requested Services will be provided to You upon receipt by PC Payroll & Legal of the relevant payment of the appropriate fee (as referred to in clause 5 below), at which point a contract will have been formed between us (the “**Contract**”).

3.2 If You do not make any payment due to Us by the due date for payment, We may charge interest to You on the overdue amount at the rate of 3% a year above the base lending rate of the Bank of England from time to time. This interest shall accrue on a daily basis from the due date until the date of actual payment of the overdue amount, whether before or after judgment. You must pay Us interest together with any overdue amount.

3.3 Unless otherwise agreed our staff may send information by e-mail. Use of e-mail carries certain risks including non-delivery, delays, data corruption, interception, transfer of viruses, loss of confidentiality and privilege. We do not accept any liability for any loss resulting from the use of e-mail for communication between us or between third parties. If You are in any doubt as to whether the e-mail has come from us, please contact the person named as the sender by other means.

#### **4. CONSUMER RIGHTS**

4.1 If You are contracting as a consumer, You may cancel the Contract by informing us in writing at any time within fourteen calendar days of the date of the Contract and before the provision of the relevant Service. We will then confirm Your cancellation in writing to You. This means that We will not usually begin work on Your matter until this period has ended. However, You may request that we begin the supply of the Service before the end of the cancellation period by signing and returning the form(s) sent to You by e-mail, which once signed shall be evidence of Your request that we begin the supply of the Service before the end of the cancellation period. If You do this, We will be able to start the provision of the Services immediately. If subsequently You inform us within the fourteen-day cancellation period referred to above that You wish (notwithstanding Your earlier request) to cancel the Service You may do so, but We will be entitled to charge for the work done before We are informed of Your decision to cancel.

4.2 Once We have begun to provide the relevant Service / Services to You, either party may cancel at any time by providing the other party with at least 30 calendar days' notice in writing. There will be no refund for any Services already provided.

4.3 We may cancel the Contract at any time with immediate effect by giving You written notice if:

- (a) You do not pay Us when You are supposed to as set out in clause 5.1. This does not affect Our right to charge You interest under clause 5.2; or
- (b) You break the contract in any other material way, and You do not correct or fix the situation within 10 days of Us asking You to in writing.

#### **5. PRICE AND PAYMENT**

5.1 The price of each of the Payroll and Pension Services, (each as defined in the schedule to these Terms) will be as quoted on the PC Payroll & Legal Website from time to time.

5.2 The prices for each of the Services are inclusive of VAT.

5.3 The prices for each of the Payroll and Pension Services will be reviewed on 1<sup>st</sup> October of each year and any existing Clients will be notified in writing of any changes that may be relevant to them.

5.4 Payment for all Services to be provided by PC Payroll & Legal may be made by credit card payment either through the PC Payroll & Legal Website or remotely by phone to Us, or by bank transfer to an account specified by PC Payroll & Legal to You within the e-mail confirming the ordered Service(s) pursuant to clause 5.1 above. Payment for all Services must, as far as possible, be made by You in advance of PC Payroll & Legal providing the relevant Service(s).

## 6. OUR REFUNDS POLICY

6.1 If You cancel the Contract for us to provide the Service(s) to You because You have cancelled the Contract between us within the fourteen-day cooling-off period (see clause 4.1 above). We will process the refund due to You as soon as possible and, in any case, within 30 calendar days of the day You gave notice of cancellation. We will process any refund due to You as soon as possible and, in any case, within 30 days of the day You gave notice of cancellation.

6.2 We will usually refund any money received from You using the same method originally used by You to pay for the relevant Service.

## 7. DATA PROCESSING

“**Data Protection Legislation**” means (i) unless and until the GDPR is no longer directly applicable in the UK, the General Data Protection Regulation ((EU) 2016/679) and any national implementing laws, regulations, and secondary legislation, as amended or updated from time to time, in the UK and then (ii) any successor legislation to the GDPR or the Data Protection Act 1998.

7.1 The parties acknowledge that for the purposes of the Data Protection Legislation, You are the data controller and we are the data processor (where Data Controller and Data Processor have the meanings as defined in the Data Protection Legislation).

7.2 We shall, in relation to any Personal Data (as defined in the Data Protection Legislation) processed in connection with our performance of our obligations under these terms:

- (a) process that Personal Data only on your written instructions for the purposes of carrying out a payroll, pension and / or contract service in accordance with these terms unless we are required by the laws of any member of the European Union or by the laws of the European Union applicable to us to process Personal Data (Applicable Laws). Where we are relying on laws of a member of the European Union or European Union law as the basis for processing Personal Data, we shall promptly notify you of this before performing the processing required by the Applicable Laws unless those Applicable Laws prohibit us from so notifying You;
- (b) ensure that we have in place appropriate technical and organisational measures, reviewed and approved by You if necessary, to protect against unauthorised or unlawful processing of Personal Data and against accidental loss or destruction of, or damage to, Personal Data, appropriate to the harm that might result from the unauthorised or unlawful processing or accidental loss, destruction or damage and the nature of the data to be protected, having regard to the state of technological development and the cost of implementing any measures (those measures may include, where appropriate, pseudonymising and encrypting Personal Data, ensuring confidentiality, integrity, availability and resilience of our systems and services, ensuring that availability of and access to Personal Data can be restored in a timely manner after an incident, and regularly assessing and evaluating the effectiveness of the technical and organisational measures adopted by us);
- (c) ensure that all personnel who have access to and/or process Personal Data are obliged to keep the Personal Data confidential;
- (d) assist You in responding to any request from a Data Subject and in ensuring compliance with our obligations under the Data Protection Legislation with respect to security, breach notifications, impact assessments and consultations with supervisory authorities or regulators;

- (e) notify You without undue delay on becoming aware of a Personal Data breach;
- (f) at your written direction, delete or return Personal Data and copies thereof to you on termination of the agreement unless required by Applicable Law to store the Personal Data; and
- (g) maintain complete and accurate records and information to demonstrate our compliance with this clause.

## **8. OUR LIABILITY**

### 8.1

- (a) We shall under no circumstances whatever be liable to You, whether in contract, tort (including negligence), breach of statutory duty, or otherwise, for any loss of profit, or any indirect or consequential loss arising under or in connection with the Contract; and
- (b) Our total liability to You in respect of all other loss arising under or in connection with the Contract, whether in contract, tort (including negligence), breach of statutory duty, or otherwise, shall in no circumstances exceed the purchase price of the relevant Service(s).

### 8.2 We do not in these Terms exclude liability for:

- (a) death or personal injury caused by our negligence, or the negligence of our employees, agents, or subcontractors; or
- (b) for fraud or fraudulent misrepresentation.

### 8.3 Except as set out in these Terms, all warranties, conditions, and other terms implied by statute or common law are, to the fullest extent permitted by law, excluded from the Contract.

### 8.4 This clause 8 will survive the termination of the Contract.

## **9. WRITTEN COMMUNICATIONS**

### 9.1 Applicable laws require that some of the information or communications We send to You should be in writing. When using the PC Payroll & Legal Website, You accept that communication with us will be mainly electronic. We will contact You by e-mail or provide You with information by posting notices on the PC Payroll & Legal Website. For contractual purposes, You agree to this electronic means of communication and You acknowledge that all contracts, notices, information and other communications that We provide to You electronically comply with any legal requirement that such communications be in writing. This condition does not affect Your statutory rights.

### 9.2 PC Payroll & Legal reserves the right to contact You directly with respect to the marketing of similar products and services provided by PC Payroll & Legal. If You do not want Us to use Your personal data to contact You by electronic means (email or SMS) with information about goods and services similar to those which were the subject of a previous sale or negotiations of a sale to You, You acknowledge that you shall contact us at [info@pcpayroll.co.uk](mailto:info@pcpayroll.co.uk) instructing Us not to use Your contact details in this way (opt-out).

9.3 In the event that verbal communications and instructions are made they will not be accepted by Us unless confirmed by e-mail or in writing. PC Payroll & Legal will not accept any responsibility for any costs, charges or penalties incurred by the Client as a result of a failure to provide written confirmation of a verbal instruction.

## **10. CONFIDENTIALITY**

10.1 We will use all reasonable endeavours to keep all of the personal information that You provide to us confidential except as required otherwise by law or regulation, to the extent otherwise required for us to carry out or obligations to You in relation to our agreement or you authorise otherwise expressly or by implication.

## **11. TRANSFER OF RIGHTS AND OBLIGATIONS**

11.1 The contract between You and us is binding on You and us and on our respective successors and assignees.

11.2 You may not transfer, assign, charge, or otherwise dispose of a Contract, or any of Your rights or obligations arising under it, without our prior written consent.

11.3 We may transfer, assign, charge, sub-contract or otherwise dispose of a Contract, or any of our rights or obligations arising under it, at any time during the term of the Contract.

## **12. EVENTS OUTSIDE OUR CONTROL**

12.1 We will not be liable or responsible for any failure to perform, or delay in performance of, any of our obligations under a Contract that is caused by events outside our reasonable control (“**Force Majeure Event**”).

12.2 A Force Majeure Event includes any act, event, non-happening, omission, or accident beyond our reasonable control and includes in particular (without limitation) the following:

- (a) strikes, lock-outs or other industrial action;
- (b) civil commotion, riot, invasion, terrorist attack or threat of terrorist attack, war (whether declared or not) or threat or preparation for war;
- (c) pandemic, national lockdown or medical emergency;
- (d) fire, explosion, storm, flood, earthquake, subsidence, epidemic or other natural disaster;
- (e) impossibility of the use of railways, shipping, aircraft, motor transport or other means of public or private transport;
- (f) impossibility of the use of public or private telecommunications networks; and
- (g) the acts, decrees, legislation, regulations, or restrictions of any government.

12.3 Our performance under any Contract is deemed to be suspended for the period that the Force Majeure Event continues, and We will have an extension of time for performance for the duration of that period. We will use our reasonable endeavours to bring the Force Majeure Event to a close or to find a solution by which our obligations under the Contract may be performed despite the Force Majeure Event.

### **13. WAIVER**

13.1 If We fail, at any time during the term of a Contract, to insist upon strict performance of any of Your obligations under the Contract or any of these terms and conditions, or if We fail to exercise any of the rights or remedies to which We are entitled under the Contract, this will not constitute a waiver of such rights or remedies and will not relieve You from compliance with such obligations.

13.2 A waiver by us of any default will not constitute a waiver of any subsequent default.

13.3 No waiver by us of any of these terms and conditions will be effective unless it is expressly stated to be a waiver and is communicated to You in writing in accordance with clause 10 above.

### **14. SEVERABILITY**

If any of these terms and conditions or any provisions of a Contract are determined by any competent authority to be invalid, unlawful, or unenforceable to any extent, such term, condition, or provision will to that extent be severed from the remaining terms, conditions and provisions which will continue to be valid to the fullest extent permitted by law.

### **15. ENTIRE AGREEMENT**

15.1 These Terms and any document expressly referred to in them (including, as relevant, the Payroll Information Form as defined in the schedule to these Terms) constitute the whole agreement between us and supersede all previous discussions, correspondence, negotiations, previous arrangement, understanding or agreement, oral or written, between us relating to the subject matter of any Contract.

15.2 We each acknowledge that, in entering into a Contract, neither of us relies on, or will have any remedies in respect of, any representation or warranty (whether made innocently or negligently) that is not set out in these terms and conditions or the documents referred to in them.

### **16. NOTICES**

All notices given by You to us must be given to Working Life Solutions Limited at Belhaven House, 69 Walton Road, East Molesey, Surrey KT8 0DP as set out in clause 10 above. Notice will be deemed received and properly served immediately when posted on the PC Payroll & Legal Website, 24 hours after an e-mail is sent, or three days after the date of posting of any letter. In proving the service of any notice, it will be sufficient to prove, in the case of a letter, that such letter was properly addressed, stamped, and placed in the post and, in the case of an e-mail, that such e-mail was sent to the specified e-mail address of the addressee.

### **17. OUR RIGHT TO VARY THESE TERMS**

17.1 We have the right to revise and amend these Terms from time to time, subject to providing You with reasonable notice thereof.

17.2 You will be subject to the policies and Terms in force at the time that You instruct us, unless any change to those policies or these terms and conditions is required to be made by law or governmental authority (in which case it will apply to orders previously placed by You).

**18. LAW AND JURISDICTION**

Contracts for the purchase of the Service(s) and any dispute or claim arising out of or in connection with them or their subject matter or formation (including non-contractual disputes or claims) will be governed by English law. Any dispute or claim arising out of or in connection with such Contracts or their formation (including non-contractual disputes or claims) will be subject to the exclusive jurisdiction of the courts of England and Wales.

## **Schedule 1**

### **PAYROLL AND PENSION SERVICES**

1. The following definitions are used for the purposes of these Terms in this Schedule:

**“Additional Payroll Service”** means any other payroll or accountancy service, including drafting letters of redundancy or letters concerning maternity leave/pay, assisting with P11D forms, helping a Client with their tax planning in relation to the employment of the Employee, including advising on any calculations in relation to any prospective Employee or information provided in a period outside a Subscription Period as further set out in paragraph 3, which is not included within the Payroll Services.

**“Client”** means the Client identified as such in the Payroll and Pension Information Form or as registered as the Employer on the PC Payroll & Legal Website;

**“Commencement Date”** means the day specified by the Client on the Payroll and Pension Information Form as being the date on which the Employee began work with the Client (unless otherwise agreed by the Client and PC Payroll & Legal);

**“HMRC”** means HM Revenue & Customs;

**“Employee”** means the employee employed by the Client, as identified on the Payroll and Pension Information Form or as specified as the Employee on the PC Payroll & Legal Website, during the Payroll Subscription Period (or such other Employee as the Client notifies PC Payroll & Legal in accordance with these Terms as a replacement for the original Employee (subject to the provisions of paragraph 11 below it being noted that the Payroll Services shall only apply in relation to one Employee at any time);

**“Losses”** means any and all claims, demands, actions, losses, liabilities, damages, costs, charges, or expenses of whatever nature including interest;

**“Payroll and Pension Information Form”** means the payroll and pension information form as sent to the Client by PC Payroll & Legal (or completed on the PC Payroll & Legal Website by the Client) in connection with the provision of the Payroll Services and, if applicable, the Pension Services and as fully completed and returned by the Client to PC Payroll & Legal;

**“Payroll Services”** means the following services:

- (a) setting up PAYE scheme and filing PAYE returns electronically;
- (b) calculating correct tax and National Insurance payments on behalf of the Client and the Employee;
- (c) calculating the correct net or gross payments and keeping all necessary records;
- (d) the provision of accurate payslips each month or week as instructed by the Client to supply to their Employee by e-mail;
- (e) acting as the Client’s agent in dealings with HMRC;
- (f) the provision of a monthly / weekly (in accordance with the relevant service) summary to the Client showing the Client’s liability for tax and national insurance;
- (g) the provision of quarterly details of payments to be made to HMRC;
- (h) the calculation and production of end-of-year tax returns, subject to the necessary authorisations from the Client, and the filing of such returns with HMRC;
- (i) producing the Employee’s P60; and
- (j) providing the Employee with a P45 when the Employee leaves the Client’s employment.



“**Payroll Subscription Fee**” means the relevant amount, inclusive of VAT, quoted on the PC Payroll & Legal Website for either weekly or monthly payslips, as may be amended from time to time, which represents the consideration payable by the Client in connection with PC Payroll & Legal providing, or procuring the provision of, the Payroll Services for a Payroll Subscription Period; and

“**Payroll Subscription Period**” means the period of either six months or twelve months as determined by the Client on the Payroll Information Form from the Commencement Date. For the avoidance of doubt, the Payroll Subscription Period for Clients choosing to pay on a monthly basis for monthly Payroll Services shall be for a minimum of twelve months.

“**Pension Services**” means the following services:

- (a) link the Client’s payroll details to the qualifying pension scheme that the Client has chosen;
- (b) provide the Client with all the necessary statutory correspondence that the Client will need to provide to the employee;
- (c) assess the employee as to eligibility each time PC Payroll & Legal runs the payroll for the Client whether on a monthly or weekly basis;
- (d) upload deductions / payments due to the qualifying pension scheme each time PC Payroll & Legal runs the payroll for the Client whether on a monthly or weekly basis;
- (e) process any starters or leavers accordingly with the Client’s qualifying pension scheme; and
- (f) reassess the employee every three years if he / she has chosen to opt out in accordance with the legislation.

“**Pension Subscription Fee**” means the relevant amount, inclusive of VAT, quoted on the PC Payroll & Legal Website for the Pension Services, as may be amended from time to time, which represents the consideration payable by the Client in connection with PC Payroll & Legal providing, or procuring the provision of, the Pension Services for a Pension Subscription Period; and

“**Pension Subscription Period**” means the period of up to twelve months from the date the Client is legally required to auto-enrol their eligible employee in a qualifying pension scheme.

“**Subscription Fee**” means either the Payroll Subscription Fee or the Pension Subscription Fee as may be relevant.

2. In consideration of the payment by the Client to PC Payroll & Legal of the relevant Subscription Fee(s), and subject to the provision by the Client to PC Payroll & Legal of a completed Payroll and Pension Information Form, PC Payroll & Legal will provide, or procure the provision of, the Payroll Services and, if relevant, the Pension Services to the Client for one Subscription Period.
3. The Payroll Services will include only those matters set out in the definition thereof and shall not, for the avoidance of doubt, include calculations for employees of the Client other than the Employee. Such calculations will fall within the definition of an Additional Service. In the event that an Additional Payroll Service is required by the Client, PC Payroll & Legal will, at its discretion, provide a quote for such Additional Payroll Service in addition to the Subscription Fee and work with the Client to ensure the Additional Payroll Service is performed to the expected standard of a professional payroll service provider.
4. The Client retains responsibility for determining if the Employee is entitled to any payment of wages, benefit, or rebates and that the Employee is being paid at or above the National Minimum Wage. PC Payroll & Legal will only use the rates of pay specified in the Payroll and Pension Information Form by the Client, or as informed in writing by the Client during the Payroll Subscription Period and will produce payroll documents accordingly.
5. PC Payroll & Legal does not accept liability for any unpaid tax, national insurance contributions, pension contributions or other levies from HMRC, the Pensions Regulator or the Benefits Agency (“**Costs**”), howsoever these should arise. The Client is, and will always, remain the employer of the Employee and will be responsible for payment of these Costs. The Client has full responsibility for the payment of the Employee’s wages to the Employee, the Costs to HMRC and any pension contributions to any applicable qualifying pension scheme (if relevant). PC Payroll & Legal Limited is at all times only acting as the agent of the Client.
6. The Subscription Fee covers one Employee only or any number of single Employees employed consecutively (but not concurrently). If the Client wishes PC Payroll & Legal to provide Payroll and Pension Services in relation to any additional Employee alongside an existing Employee, a separate contract must be entered into between PC Payroll & Legal and the Client and a further relevant Subscription Fee paid.

The Client shall be entitled to a 10% discount off the cost of the relevant Subscription Fee for each additional Employee for the first Subscription Period during which Payroll and Pension Services are required for such Employee.

7. The Payroll Subscription Period may be renewed for a further six-to-twelve-month period or such period as may be agreed with PC Payroll & Legal subject to the payment of a further Payroll Subscription Fee, or such fee as is agreed with PC Payroll & Legal. Failure to pay by the six month or one year anniversary of the Client's Commencement Date (the "Renewal Date") will result in the suspension of any Payroll and Pension Service being provided by PC Payroll & Legal at that time. PC Payroll & Legal may decline to accept any extension of the Subscription Period at its discretion or may terminate the Payroll and Pension Services at any stage during any existing Subscription Period in which case it will refund a pro-rated portion of the Subscription Fee for that Subscription Period to the Client.
8. In the event that a Client has submitted and paid for a Payroll and / or Pension Service through the Website using a credit card payment, the Client's subscription will automatically renew at the end of each relevant Subscription Period for another six to twelve-month Subscription Period, as relevant. The Client agrees that PC Payroll & Legal may automatically renew the Client's subscription and charge the Client's credit card on the anniversary of the date the initial payment was taken, unless (i) the Client has cancelled its subscription before such date or (ii) the Client paid the Subscription Fee after the Commencement Date, in which case payment of the relevant Subscription Fee will be due on or before the Renewal Date. PC Payroll & Legal will automatically renew the Client's subscription each year on the Renewal Date until the Client cancels its subscription or PC Payroll & Legal no longer offers the Payroll and Pension Service.
9. The Client will receive an email notice approximately 30 days prior to the Renewal Date for both the Pension and Payroll Service. The notice will let the Client know that its current relevant Subscription Period is about to end and the Renewal Date when its subscription will be renewed, and its credit card charged. All notices regarding the Client's subscription will be sent to the Client's last email of record. If the Client wishes to cancel the Payroll and Pension Service without the Client's credit card being charged for the next Subscription Period, the Client must inform PC Payroll & Legal before the Renewal Date. The Client is responsible for timely cancelling its Payroll and Pension Service regardless of whether the Client receives any notice from PC Payroll & Legal.
10. The renewal payment is due on the Renewal Date and will automatically be charged to the same credit card that the Client used for the original Subscription Fee or the most recent renewal. The Client shall notify PC Payroll & Legal before the Renewal Date of any changes to its email, credit card or billing information. The renewal price will be the same price as for the prior 6 or 12-month Subscription Fee unless PC Payroll & Legal gives the Client advance notice of a price change. PC Payroll & Legal shall send the Client a notice if there are any changes to the Payroll Service terms.
11. In accordance with Clause 5 of PC Payroll & Legal Terms and Conditions, PC Payroll & Legal will refund the Client's initial Subscription Fee or renewal payment provided that the Client cancels its subscription during the 14-day period following the Commencement Date or the Renewal Date, as applicable. After the end of the applicable 14-day refund period, the Client's Subscription Fee is non-refundable. No refund of the relevant Subscription Fee will be given if the Employee leaves the Client's employment, for whatever reason, or the Payroll and Pension Services are no longer required for any reason during the relevant Subscription Period.
12. If the Employee leaves the Client's employment during the Subscription Period and a replacement Employee is employed, PC Payroll & Legal Limited will operate the Payroll and Pension Services for the new Employee for the remainder of the relevant Subscription Period for no additional charge. A replacement Employee does not include any Employee employed to cover for an original Employee on maternity or sick leave as the original Employee remains employed by the Client. In such an event an additional Subscription Fee will be payable for the temporary Employee calculated pro-rata for the time the temporary Employee is providing cover, as agreed between the Client and PC Payroll & Legal.
13. All Payroll and Pension Services will terminate in the event the Subscription Period expires and is not renewed by payment of an additional Subscription Fee, or earlier if requested by the Client (it being noted that no refund of any amount of the Subscription Fee will be paid in such a case). Upon the termination of the Payroll and Pension Services, PC Payroll & Legal will notify HMRC and if relevant, the qualifying pension scheme, that it is no longer acting on the Client's behalf. Upon expiry of the Subscription Period and upon written request, PC Payroll & Legal will use all reasonable endeavours to return all documents held by it on behalf of the Client as requested by the Client to the Client or a nominated third party or agent and will provide, or procure the provision of, details of all pay and deductions calculated since the beginning of the tax year.
14. Payroll calculations will be based on the information provided to PC Payroll & Legal on the Payroll and Pension Information Form and any revised information provided in writing by the Client. The Client undertakes to check all pay documents produced by PC Payroll & Legal and notify PC Payroll & Legal of any errors or omissions as soon as possible. PC Payroll & Legal will not be liable for any Losses arising from errors in the pay documents which the Client has undertaken to check or from a failure of the Client to provide the accurate information to PC Payroll & Legal. PC Payroll & Legal has no responsibility for checking that the pay rates comply with current legislation.

15. PC Payroll & Legal cannot be held responsible for any penalties levied by HMRC, loss or overpayment of wages, tax, National Insurance, or pension contributions due to calculation errors resulting from incorrect or incomplete information provided by the Client or late submission of information, monies, or documents by the Client to ourselves or to HMRC.
16. The Client undertakes to notify PC Payroll & Legal in writing of any changes to the employment of pay arrangements as soon as practicable upon becoming aware thereof and, in any event, by no later than 16<sup>th</sup> of each month or such other date as agreed between the Client and PC Payroll & Legal (the “**Cut-Off Date**”). This will enable PC Payroll & Legal to make any necessary amendments to the proceeding payroll documents. Where the Client fails to notify PC Payroll & Legal of a change as aforesaid, or has provided incorrect or misleading information, and this results in PC Payroll & Legal having to reprocess the payroll or perform additional work to correct payroll documents already issued, PC Payroll & Legal will have the right, at its discretion, to charge an additional fee.
1. Provide the accurate information to PC Payroll & Legal.