

## HMRC TEMPLATE LETTER

**Please see below for your convenience – a template of a letter to inform HMRC that you have implemented a salary sacrifice Childcare Voucher scheme.**

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Date:

HMRC Clearances Team  
Alexander House  
21 Victoria Avenue  
Southend on Sea  
Essex  
SS99 1BD

Dear Sir/Madam,

### **PAYE Ref <> - Salary Sacrifice Scheme**

I am writing to advise that we have recently implemented a salary sacrifice Childcare Voucher scheme. While I am aware the Childcare Voucher scheme closed to new entrants on 4 October 2018, our company has taken over <insert company name> under Transfer of Undertakings (Protection of Employment) arrangements and, as such, are required to continue to offer Childcare Vouchers to eligible employees transferred under these arrangements. I can confirm that no new entrants will be permitted to join the scheme.

Please see a sample copy of an employee's payslip prior to entering the salary sacrifice scheme, and a copy of their payslip for the month they entered the scheme.

I trust this information is sufficient to prove that an effective salary sacrifice has been implemented. However, should you require any additional information, please do not hesitate to contact me.

Yours sincerely,

<name>

<position>