

[REDACTED]

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**From:** [REDACTED]@hmrc.gsi.gov.uk  
**Sent:** 14 July 2011 12:10  
**To:** [REDACTED]  
**Cc:** [REDACTED]@hmrc.gsi.gov.uk; [REDACTED]@hmrc.gsi.gov.uk  
**Subject:** RE: IPSA Internal Policies

Hi [REDACTED]

Thanks for your reply.

I think you may be referring here to the HMRC exemption limit of £25 for an encouragement award under a staff suggestion scheme (see link attached to EIM06620), or possibly to trivial benefits that arise from gifts given to staff in recognition of a particular event (see link attached to EIM21863). There is no actual exemption or de minimis limit for benefits that arise from rewards and recognition for services – these are taxable, and cannot be covered by a dispensation.

In view of this, IPSA can either submit forms P11D for each employee who received these benefits during 2010-11, or can arrange to pay the tax and NI due on these minor and irregular benefits by means of a PAYE Settlement Agreement (PSA). If IPSA decide to set up a PSA can you let me know as soon as possible, as this needs to be set up immediately to cover 2010-11.

If you need any help with this, please feel free to contact me.

Thanks

[REDACTED]

[REDACTED]

**Employer Liaison Team (Government Departments)**

**Tel – 029 20 [REDACTED]**

**Fax – 029 20 [REDACTED]**

**<http://www.hmrc.gov.uk/manuals/eimanual/EIM06620.htm>**

**<http://www.hmrc.gov.uk/manuals/eimanual/EIM21863.htm>**

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**From:** [REDACTED] [mailto:[REDACTED]@parliamentarystandards.org.uk]  
**Sent:** 13 July 2011 12:27  
**To:** [REDACTED] (LocalCOMP I&PB Public Bodies PD1)  
**Cc:** [REDACTED] (LocalCOMP I&PB Public Bodies)  
**Subject:** RE: IPSA Internal Policies

Hi [REDACTED]

Good to hear from you. Thank you for agreeing the dispensation for our GPC cards, that is good news. I look forward to receiving it in due course.

In regards to reward and recognition, we were actually seeking a dispensation for these too, rather than a PSA. I was under the impression that as they are limited to a maximum of £20 they would fall under the threshold for rewards?

Many thanks,

[REDACTED]

[REDACTED]  
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**From:** [REDACTED]@hmrc.gsi.gov.uk [mailto:[REDACTED]@hmrc.gsi.gov.uk]  
**Sent:** 13 July 2011 10:54  
**To:** [REDACTED]  
**Cc:** [REDACTED]@hmrc.gsi.gov.uk  
**Subject:** RE: IPSA Internal Policies

Hi [REDACTED]

Thanks for sending these policies to me. I'm sorry for the delay in replying.

Taking each document separately:

**Government Procurement Card (GPC) policy**

I am satisfied that IPSA's guidance has in place safeguards against personal use of GPCs by staff, and will issue a dispensation covering genuine receipted business use of GPCs to you with a covering letter today.

**Reward and Recognition policy**

I have reviewed this document, and I can confirm that the rewards of gift vouchers, House of Commons merchandise and picnics/meals give rise to benefits in kind for the employees concerned. Will IPSA now want to set up a PAYE Settlement Agreement (PSA) to include these benefits to staff for 2010-11 onwards? Would you please let me know as soon as possible and I will arrange for the necessary paperwork to be issued to you.

If you need any further help, please feel free to contact me.

Thanks

[REDACTED]  
[REDACTED]  
**Employer Liaison Team (Government Departments)**  
**Tel – 029 20 [REDACTED]**  
**Fax – 029 20 [REDACTED]**

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**From:** [REDACTED] [mailto:[REDACTED]@parliamentarystandards.org.uk]  
**Sent:** 12 May 2011 11:38  
**To:** [REDACTED] (LocalCOMP I&PB Public Bodies PD1)  
**Cc:** [REDACTED] (LocalCOMP I&PB Public Bodies); [REDACTED]  
**Subject:** IPSA Internal Policies

[REDACTED]  
With apologies for the delay, please find attached IPSA's internal GPC and Reward and Recognition policies.

I'll be in touch soon to arrange the meeting with discussed on the Third Edition of the Scheme.

Many thanks,

[REDACTED]  
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