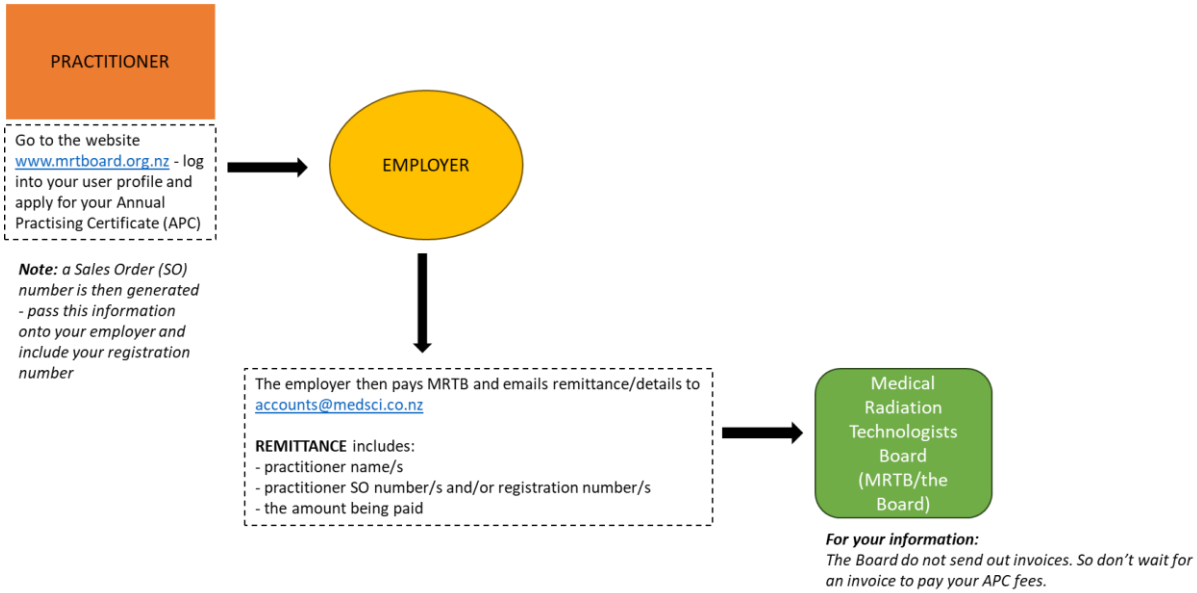Process for employers to pay using bulk funding – must be paid no later than 31 March