

Basic PAYE Tools

Using Basic PAYE Tools Earlier Year Update payroll user



Contents

Introduction	<u>3</u>
Getting Started	}
Part 1: Select the correct employer4	1
Part 2: Select the correct employee	5
Enter the correct information7	7
Review Earlier Year Update (EYU)9	
What if I've made a mistake10)
Part 3: Sending the EYU1	1
Part 4: Basic PAYE Tools Error Messages12	2

Introduction

This is the Basic PAYE Tools guide for making an Earlier Year Update (EYU). This guide is intended for use if you are currently using the Basic PAYE Tools to operate payroll.

The screenshots in this guide are the main ones you will need to know about, but does not include them all as there are some that most employers will not use because they apply to more unusual circumstances.

Due to continuing improvements the screens in the Basic PAYE Tools may look slightly different to those shown within this Guide.

Need to know

You need to submit an EYU for any employee that requires payroll data for the previous tax year to be corrected.

Getting Started

This guide assumes you are already using the Basic PAYE Tools for running payroll, and you have already:

- Downloaded and installed the software. Check that your computer is connected to the internet, then open the Basic PAYE Tools.
- 2. Set up the employer.
- 3. Set up your employees.

Can I create multiple EYU submissions?

We recommend that you complete the **full** process below for each employee separately.

Part 1: Select the correct employer

If you have added more than 1 employer to the Basic PAYE Tools you will need to select the correct employer.

From the 'Home' screen select the correct employer from the list of employers at the top left of your screen.

In the example below 'ABC Ltd' will be selected.

Back Powed / / Perk Back PAVE Tools - Home page Basic PAYE Tools - Home page Plases select an employer from the list: 123/A765 • ABC Lid 123/A765 • YZ & Co. 123/A765 • Add an employer Basic PAYE Tools - Home page Memory Basic PAYE Tools - Home page • ABC Lid 123/A765 • AYZ & Co. 123/A765 • Add an employer Dease follow the relevant link in the "Employer" list on the left. • Add an employer Dease follow the link below. • Add an employer Dease follow the link below. • Add an employer Dease follow the link below. • Add an employer Dease follow the link below. • Add an employer Dease follow the link below. • Add an employer Dease follow the link below. • Add an employer Dease follow the link below. • Add an employer Dease follow the link below. • Add an employer Dease follow the link below. • Dease defade follow file Dease defade follow file • Dease defade follow file Dease defade follow file • Deasic part folow file Dease defade follow file	Basic PAYE Tools - RTI			
Basic PAYE tools - browne year Manual Stream Stre	Back Forward /			Print
Memory Basic PAYE notes Places select an employer from the list: A Basic PAYE Tools - Home page Mease select an employer from the list: Basic PAYE Tools PAYE Tools you must first add an employer by following the link below. If you have ready set up an employer, please follow the relevant link in the "Employer" list on the left. Mease 123/A58 Menu 123/A58 Add an employer Basic PAYE Tools you must first add an employer by following the link below. If you have ready set up an employer, please follow the relevant link in the "Employer" list on the left. Add an employer Conce you have added an employer, you can also back up or restore your data by selecting the relevant link in the list hand menu. Menu Notifications will appear below throughout the tax year to help you deal with you mory link in the list hand menu. Navigation Notifications (PPS) and Final submission (PPS) and Final submission for tox year questions Payer to your fieldback Pay Tax codes to use from 6 April Provide your feedback Porvide your feedback	Basic PAYE Tools - Home page			
Employer Basic PAYE Tools - Home page Please select an employer from the list: Basic PAYE Tools - Home page • ABC Ltd 123/A58 • XYZ & Co. 123/A58 Before you can use Basic PAYE Tools Before you can use Basic PAYE Tools ou must first add an employer by following the link below. If you have already set up an employer, please follow the relevant link in the 'Employer' list on the left. • XYZ & Co. 123/A58 Menu Notifications will appear below throughout the tax year to help you deal with your payroll. • Add an employer Once you have added an employer, you can also back up or restore your data by selecting the relevant in the left hand menu. • Restore your data Notifications • Restore your data Notifications • Data day for sending your final Full Payment Bubmission for tox year questions. • Wat's changed for 2015-167 • Provide your feedback • Data codes to use from 6 April • What's changed for 2015-167 • Provide your feedback • Deve Copyright Terms & conditions Privacy policy Accessibility	HM Revenue & Customs			Basic PAYE Tools
Employer Please select an employer from the list: ABC Ltd 123/A456 XYZ & Co. 123/A789 Menu Add an employer. Add an employer Concervise to add an employer, please follow the link below. Add an employer Notifications will appear below throughout the tax year to help you deal with your payroll. Once you have added an employer, you can also back up or restore your data by selecting the relevant link in the left hand menu. Your data Notifications Navigation I Last day for sending your final Full Payment Submission (FPS) and Final Submission for tax year questions Provide your feedback Pox - Tax codes to use from 6 April Provide your feedback Pox - Tax codes to use from 6 April Provide your feedback Permit Terms & conditions Privacy policy Accessibility @ Crown Copyright Terms & conditions Privacy policy Accessibility	•			nome culculators cynnaeg neip settings
Please select an employer from the list: Median employer from the list: Add an employer from the list: Add an employer and employer by following the link below. If you have already set up an employer, please follow the relevant link in the 'Employer' list on the left. Otherwise to add an employer, please follow the relevant link in the 'Employer' list on the left. Menu Add an employer Add an employer, please follow the tink below. If you have already set up an employer, you can also back up or restore your data Actions will appear below throughout the tax year to help you deal with your payroll. Once you have added an employer, you can also back up or restore your data by selecting the relevant link in the lift hand menu. You can find further details and guidance in the 'Useful information' section below. Navigation Distifications Provide your feedback PSX - Tox codes to use from 6 April Provide your feedback Port Copyright Terms & conditions Privacy policy Accessibility we tso.uscose Privacy bolicy Accessibility	Employer		Basic PAYE Tools - Home page	
 ABC Ltd 123/A455 123/A789 Before you can use Basic PAYE Tools you must first add an employer by following the link below. If you have afready set up an employer, please follow the relevant link in the 'Employer' list on the left.' Otherwise to add an employer, please follow the relevant link in the 'Employer' list on the left.' Otherwise to add an employer, please follow the relevant link in the 'Employer' list on the left.' Otherwise to add an employer, you can also back up or restore your data by seeting the relevant link in the left hand menu. 'You can find further details and guidance in the 'Useful information' section below. Navigation Past day or sending your final Full Submission (FFS) and Final Submission (FFS) and Final Submission for tax year questions 'PSX - Tax codes to use from 6 April Provide your feedback O Crown Copyright Terms & conditions Privacy policy Accessibility 	Please select an employer	from the list:	Welcome to your Basic PAYE Tools	
• XYZ & Co. 123/A789 • ArYZ & Co. 123/A789 • Otherwise to add an employer, please follow the link below. Add an employer • • Add an employer . • Add an employer . • Add an employer . • Back up your data . • Restore your data . • Restore your data . • Notifications . • Notifications . • Notifications . • Notifications . • Last day for sending your final Full submission (FPS) and Final Submission for tax year questions. . • Provide your feedback . • Provide your feedback: . • Crown Copyright Terms & conditions Privacy policy Accessibility • Otherwise to add the conditions Privacy policy Accessibility • Set up to 2000 . • Crown Copyright Terms & conditions Privacy policy Accessibility	▶ ABC Ltd	123/A456	Before you can use Basic PAYE Tools you must first a baye already set up an employer, please follow the u	dd an employer by following the link below. If you
Menu Add an employer Add an employer Back up your data Restore your data Notifications Navigation Employers Peedback Provide your feedback Or cown Copyright Terms & conditions Sectore your data Notifications Notifications Notifications Notifications Notifications Provide your feedback Provide your feedback Or cown Copyright Terms & conditions	▶ XYZ & Co.	123/A789	Otherwise to add an employer, please follow the link	k below.
Menu • Add an employer • Add an employer • Add an employer • Back up your data • Restore your data • Restore your data • Navigation • Last day for sending your final Full • Paysers • Provide your feedback • Provide your feedback • O Crown Copyright Terms & conditions Privacy policy Accessibility				Add an employer 🕨
 Add an employer Back up your data Restore your data Restore your data Notifications Last day for sending your final Full payment Submission (FrBS) and Final Submission (FrBS) and Final Submission for tax year questions Pox or sending your final Full payment Submission (FrBS) and Final Submission for tax year questions Pox Tax codes to use from 6 April Watis changed for 2015-16? The law on workplace pensions Claim the new Employment Allowance User Guide Help 	Menu			
 Back up your data Restore your data Inik in the left hand menu. The left hand menu. You can find further details and guidance in the 'Useful information' section below. Notifications Last day for sending your find Full submission (FPS) and Find Full Submission for tax year questions Peedback Provide your feedback O Crown Copyright Terms & conditions Privacy policy Accessibility 200 Executive 2004 (2005) 12:22	Add an employer		Once you have added an employer, you can also bac	ck up or restore your data by selecting the relevant
	Back up your data		link in the left hand menu.	
Navigation Useful information Employers Last day for sending your final Full Payment Submission for tax year questions Payment Submission for tax year questions PPX - Tax codes to use from 6 April What's changed for 2015-16? The law on workplace pensions Claim the new Employment Allowance User Guide Heip Crown Copyright Terms & conditions Privacy policy Accessibility accessibility Sets on time to 60/04/2015 12:22 Sets on tim to for thim to for the time to for thim to for the time	Restore your data		You can find further details and guidance in the 'Use'	ful information' section below.
Employers Last day for sending your final Full Payment Submission (FPS) and Final Submission for tax year questions P9X - Tax codes to use from 6 April Help Help Crown Copyright Terms & conditions Privacy policy Accessibility sex 15.0.15048.300 Detend time to 60/04/2015 12:22 	Navigation		Notifications	Useful information
Feedback > P9X - Tax codes to use from 6 April > The law on workplace pensions > Provide your feedback > P9X - Tax codes to use from 6 April > The law on workplace pensions > User Guide > User Guide > Help > Help > Crown Copyright Terms & conditions Privacy policy Accessibility sen: 15.0.15048.300 Date and time: 06/04/2015 12:22	Employers		Last day for sending your final Full	What's changed for 2015-16?
Feedback > P9X - Tax codes to use from 6 April > Call to the result of the toppy metric Add wantee > Provide your feedback > User Guide > Help > Crown Copyright Terms & conditions Privacy policy Accessibility > Date and time: 06/04/2015 12:22 spor: 15.0.15048.300 > Date and time: 06/04/2015 12:22			Submission for tax year questions	The law on workplace pensions Claim the new Employment Allowance
	Feedback		▶ P9X - Tax codes to use from 6 April	► User Guide
O Crown Copyright Terms & conditions Privacy policy Accessibility	Provide your feedback			▶ Help
© Crown Copyright Terms & conditions Privacy policy Accessibility		1		
Crown Copyright Terms & conditions Privacy policy Accessibility see: 15.0.15048.300 Dete and time: 06/04/2015 12:22				
Crown Copyright Terms & conditions Privacy policy Accessibility see: 15.0.15048.300 Date and time: 06/04/2015 12:22				
Crown Copyright Terms & conditions Privacy policy Accessibility				
sion: 15.0.15043.300 Date and time: 06/04/2015 12:2:		© C	rown Copyright Terms & conditions Privacy policy	Accessibility
	ersion: 15.0.15048.300			Date and time: 06/04/2015 12:26

This will take you to the 'Employer details' screen as shown below.

Check that you have the correct tax year selected.

For example if you are creating an EYU for the 2014 to 2015 year make sure you select the 2014 to 2015 tax year - as shown below.

asic PAYE Tools - RTI			
Back Forward /employer/1/			Pr
nployer details			
HM Revenue & Customs		Homo Calculators Cu	Basic PAYE Tools
0			indeg neip secong
mployer: ABC Ltd change e	mployer		
Tax year: 2014-15 2015-16	2014-15 2013-14 2012-13		
Menu	Employer details		
Manage employees	The employer's details are shown below. If you wa please follow the relevant link.	ant to change the details or	delete this employer,
Calculate amount due to HMRC	Further actions are available by following the links	in the left hand menu.	
recoverable amounts			
 Periods with no payments to employees 	Employer name:	ABC Ltd	
Final submission for tax year	Employer PAYE Reference:	123/A456	
P60 forms	Accounts Office Reference:	123PA12345678	
 View outstanding submissions (6) View on hold submissions (0) 	Exempt from employer Class 1 National Insurance contributions:	No	
View successful submissions	Eligible for employment allowance for 2014-15:	Yes	
View expired submissions	Eligible for employment allowance for 2015-16:	Yes	
PAYE scheme ceased		c	hange employer details 🕨
Employer forms			Delete employer 🕨
Navigation			
Employers L ABC Ltd (2014-15)			

Part 2: Select the correct employee for the EYU submission



Select 'Manage employees' from the Menu.

The next screen presents a list of all 'Current employees' for the employer.

Select the relevant employee from the list.

ack Forward /employer/1/2014/s age employees	employees/				
					Pri
HM Revenue					
& Customs			Home Calcu	Basic ators Cymraeg	PAYE Tools Help Settings
mployer: ABC Ltd change	employer				
ax year: 2014-15 2015-1	.6 2014-15 2013-14	2012-13			
-					
enu	Manage emplo	yees			
Add an employee	The details of yo	ur employees and their las	t submission, if applica	ble, are shown belov	v.
Outstanding submissions (5)	You can view and	l change the details for an	employee by following	the link in the 'Name	e' column.
	You can also add following the rele	payment details for an en evant link in the 'Actions' co	ployee and, if applicat	ile, update earlier ye	ar information by
avigation	If you cannot ent	er pay details for an empl	yee, follow the 'Outst	anding submissions' l	ink in the left
mployers	hand menu to vie section.	ew and submit the outstan	ding Full Payment Subi	mission (FPS) before	returning to this
- ABC Ltd (2014-15)	Please note: You	I must enter pay details fo	all employees include	d in the next payroll	run before you
- Employees	submit the FPS d	etails to HMRC.			
	Current employ	yees			
	Name	National Insurance number	Last payment date	Submission Status	Actions
	Mr Michael Smith	AB654321A	30/04/2015	Unsubmitted	
	<u>Mr John Taylor</u>	AB123456B	30/05/2015	Unsubmitted	

From the 'Employee details' screen, select 'Earlier Year Update' from the Menu.

Basic PAYE Tools - RTI	
Back Forward /employer/1/2014/em	ployees/1/ Print
Employee details	
HM Revenue & Customs	Basic PAYE Tools Home Calculators Cymraeg Help Settings
Employer: ABC Ltd change of Tax year: 2014-15 2015-16 Employee: Mr John Taylor	employer 2014-15 2013-14 2012-13 change employee
Menu	Employee details
Employee payments Statutory Sick Pay record (SSP2) Employee year to date summary Tax code change Earlier Year Update National Insurance Number Verification Request (NVR)	The employee's details are shown below. If you want to change the details or delete this employee, please follow the relevant link. Further actions are available by following the links in the left hand menu. Please note: You must never alter an employee's tax code unless you are notified to do so by HM Revenue & Customs. Personal details
 Leaver summary Employee submission history 	Employment details
Employee forms	PAYE details
Manage employees	Starter details
	Director details
Navigation	Partner details for Additional Statutory Paternity Pay/Shared Parental Pay
Employers L ABC Ltd (2014-15) L Employees L Mr John Taylor	
	Tax code change 🕨
	Change employee details 🕨 🚿
rsion: 15.0.15048.300	Date and time: 06/04/2015 12

Read the guidance on the next screen and then select 'Add an Earlier Year Update' to continue.

Basic PAYE Tools - RTI	
Back Forward /employer/1/2014/e	mployees/1/ytd/ Print
Earlier Year Update	
HM Revenue & Customs	Basic PAYE Tools Home Calculators Cymraeg Help Settings
Employer: ABC Ltd _{change} Tax year: 2014-15 ₂₀₁₅₋₁ Employee: Mr John Taylo	employer 6 2014-15 2013-14 2012-13 f change employee
Menu	Earlier Year Update
 Add an Earlier Year Update Employee pay and deductions record Year to date summary 	If you need to change an employee's pay and deductions details for a tax year which has ended (and it is after 19 April following the end of that tax year), you must complete an Earlier Year Update (EYU). Please check that the tax year (displayed at the top of the page, immediately to the right of the title Tax year:) is the tax year you want to create an EYU for. If not, follow the appropriate link to change the tax year of the tax year (b) and
Select a different employee	Follow the 'Add an Earlier Year Update' link to continue. If the 'Add an Earlier Year Update' link is not present on the screen, you cannot complete an EVU for the
Navigation Employers LABC Ltd (2014-15)	The AuX enclosed and the selected. Any EVU submissions that have already been created for this employee, for this tax year, will be shown in a table below. To view details of any EVU that has already been submitted to HM Revenue & Customs (HMRC) or to view, submit, change or delete any EVU that has not yet been submitted, please follow the relevant link in the 'Artions' column.
L Employees	Any unsubmitted EYU data should be sent to HMRC without delay.
∟ Mr John Taylor ∟ Manage YTD information	Please note: Once you have submitted an EYU for an employee, you cannot amend it. If you need to make further changes for this employee for the same tax year, you must add another EYU. There are currently no Earlier Year Updates shown.
	Add an Earlier Year Update 🕨
	© Crown Copyright Terms & conditions Privacy policy Accessibility
sion: 15.0.15048.300	Date and time: 06/04/2015

Enter the correct information

You will now see the screen 'Earlier Year Update (EYU) - Correction details'.

The purpose of this screen is for you to enter the correct amounts where either of the following applies:

- there is an amount shown in the 'Previously submitted amount' column
- you have new figures to supply for items that have not been submitted before

You will see the amounts in the 'Previously submitted amount' column have been imported from the last FPS for the previous year. Please check that these are as you expected. If not check the guidance by selecting the '?' button, if you are still not sure contact the Employer Helpline.

Basic PAYE Tools - RTI				×
Back Forward /employer/1/20	014/employees/1/eyu/add/			Print
Earlier Year Update (EYU) - Correction details				
Employer: ABC Ltd				<u> </u>
Tay year: 2014-15				
Employees Mr John Tax	dor			
Employee. In John Tay	/101			
Earlier Year Update (EYU) - Co	rrection details			
If any values shown in the 'Previou: full correct amount in the 'Correct a	sly submitted amount' column in th mount' column.	e table below are incorrect (or any fields are blank when they should co	ntain a value
You must enter the full correct amo	unt and not just the difference bet	ween the correct figures and	d the previously submitted figures.	
If you are reducing any of the value	s to zero you must enter an amou	int of 0.00 in the 'Correct am	ount' field.	
Only enter an amount in the field w enter the previously submitted amo	here a change is required, except ount into the correct amount fields	where you have entered Na or if applicable the corrected	tional Insurance details. For National Insura I amount.	ance details y
Once you have entered the correct	details, click the 'Next' button to co	ontinue.		
Please note: Values should be ente	ered in pounds sterling, including p	ence.		
 indicates required information 				
Tax details				
	Tax code: 944L	0		
Was this tax code operation 1/m	ed on a week 🛛 Yes 💿 I onth 1 hasis?	No (?)		
			_	
Description	Previously submitted amount (£)	Correct amount (£)		
Pay for Income Tax purposes:	20000.00	£ 21000.00 ⑦		
Tax deducted:	2379.00	£ 2579.00 (2)		
<				>
rsion: 15.0.15048.300			Date and ti	me: 06/04/2015 12:5

Example

If you submitted a year to date figure of pay of $\pounds 20,000$ on your last FPS for the tax year 2014 to 2015 but realised this should have been $\pounds 21,000$, you must enter $\pounds 21,000$ at this stage.

Important

If you did not send the last FPS for the 2014 to 2015 tax year to HM Revenue and Customs (HMRC) then the values in the 'Previously submitted amount' column will not represent the latest data sent to HMRC.

You will need help to create correct values on your EYU. Do not proceed any further, please telephone the HMRC Employer Helpline on Telephone: 0300 200 3200.

Tax code

In the 'Tax details' box, enter the tax code and basis of operation correct for that year.

National Insurance category letters

Note that a National Insurance letter is already shown together with the amounts of earnings liable to National Insurance that were previously reported. Enter the correct amounts for that National Insurance letter.

If you need to enter details for a different National Insurance letter, scroll down to the next drop down as shown in the red box below.

sic PAYE Tools - RTI		
ack Forward /employer/1/2014/employees/1/eyu/add/		Prir
ier Year Update (EYU) - Correction details		
National Insurance category letter in the earlier year:		
Please note: If you select category letters D, E, L, N or O, then you ${\rm must}$ enter an ECON for the update.	employer before you can sub	mit this earlier year
Description Previously submit	ted amount (£) Correct am	ount (£)
Gross earnings for National Insurance contributions (NICs):	£	0
Earnings at the Lower Earnings Limit (LEL) in the earlier year:	E	
Earnings above the LEL, up to and including the Primary Threshold (PT):	£	
Earnings above the PT, up to and including the Upper Accrual Point (UAP):	E	0
Earnings above the UAP, up to and including the Upper Earnings Limit (UEL):	£	0
Total of employee's National Insurance contributions in the earlier year:	£	0
Total of employer National Insurance contributions in the earlier year:	E	0
National Insurance category letter in the earlier year: Please select ⑦		
Please note: If you select category letters D, E, L, N or O, then you must enter an ECON for the update.	employer before you can sub	mit this earlier year

Statutory payments and student loans

Enter details of any statutory payments and/or student loan deductions that now need amending.

When you have completed all relevant boxes on this screen, select 'Next' to continue.

Important

You must enter the full amounts in the 'Correct amount' column, **not** the difference between the previously submitted figure and the correct figure.

Select 'Next' to move to the next screen.

Review Earlier Year Update (EYU)

The next screen will show the differences between the amounts you previously submitted to HMRC and the correct amounts.

The 'differences' are the figures that will to be sent to HMRC on the EYU.

view Earlier Year Update (EYU)	1/eyu/add/ Print
HM Revenue & Customs	Basic PAYE Tools Home Calculators Cymraeg Help Settings
mployer: ABC Ltd ax year: 2014-15 mployee: Mr John Taylor	
teview Earlier Year Update (EYU)	
. Is these differences that heed to be submitt lease check that these details are correct. .lick the 'Back' button to change any of these	eu to HMRC as an Earlier Tear opuate (ETO). details otherwise click the 'Next' button to continue.
Tax details	
Tax details Tax code in the earlier year:	944L
Tax details Tax code in the earlier year: Pay for Income Tax purposes:	944L £ 1000.00
Tax details Tax code in the earlier year: Pay for Income Tax purposes: Tax deducted:	944L £ 1000.00 £ 200.00
Tax details Tax code in the earlier year: Pay for Income Tax purposes: Tax deducted: National Insurance details National Insurance category letter in the earlier year:	944L £ 1000.00 £ 200.00
Tax details Tax code in the earlier year: Pay for Income Tax purposes: Tax deducted: National Insurance details National Insurance category letter in the earlier year: Gross earnings for National Insurance contributions (NICs):	944L £ 1000.00 £ 200.00

Ensure you have fully reviewed this screen, checking the differences between the previous and corrected figures are what you expected.

This data will form the submission that is sent to HMRC.

Select 'Next' to move to the next screen.

What if I've made a mistake?

If you have not yet submitted the EYU you can do either of the following:

- 'Change' the 'Correct amount' details
- 'Delete' the EYU and start again

To do this, select the relevant employee from the Menu, then select 'Earlier Year Update' from the Menu.

Back Forward /employer/1/2014/	employees/1/ytd/			Prin
HM Revenue & Customs		ł	Basic PA Iome Calculators Cymraeg Hel	YE Tools p settings
mployer: ABC Ltd change ax year: 2014-15 2015-: mployee: Mr John Taylo	e employer 16 2014-15 2013-14 2 V F change employee	012-13		
1enu	Earlier Year Updat	e		
Add an Earlier Year Update	If you need to change it is after 19 April follo	e an employee's pay and dedi owing the end of that tax year	uctions details for a tax year which has e), you must complete an Earlier Year Upc	nded (and late (EYU).
record Year to date summary	Please check that the 'Tax year:') is the tax the tax year before n	e tax year (displayed at the to year you want to create an E avigating back to this page	p of the page, immediately to the right o YU for. If not, follow the appropriate link	f the title to change
Select a different employee	Follow the 'Add an Ea	arlier Year Update' link to conti	nue.	
leuieetiee	If the 'Add an Earlier the tax year you have	Year Update' link is not prese e selected.	nt on the screen, you cannot complete ar	1 EYU for
Employers - ABC Ltd (2014-15)	Any EYU submissions in a table below. To v Customs (HMRC) or to follow the relevant lin	that have already been creat riew details of any EYU that ha o view, submit, change or dele nk in the 'Actions' column.	ed for this employee, for this tax year, w as already been submitted to HM Revenu ate any EYU that has not yet been submi	ill be shown e & tted, please
L Employees	Any unsubmitted EYU	data should be sent to HMRC	without delay.	
Manage YTD information	Please note: Once yo make further change:	ou have submitted an EYU for s for this employee for the sar	an employee, you cannot amend it. If you ne tax year, you must add another EYU.	u need to
	Date of Earlier Yea	r Update Submission statu:	Actions	
	20/04/2015	Unsubmitted	View Change Submit Delete	
			Add an Earlier Ye	ar Update 🕨

Important

Once you have submitted an EYU for an employee, you cannot amend it.

If you need to make further changes for this employee for the same tax year, you must create a further EYU.

Part 3: Sending the EYU

You have now created the EYU ready to be sent to HMRC.

You can create an EYU for other employees by repeating Part 2 above, but you may prefer to send the one you have created before starting with another employee.

When you have finished creating the EYU(s) you must send the submission(s) to HMRC.

Select the correct employer from employer list on the 'Home' screen.

This will take you to the 'Employer details' screen.

Back Forward /employer/1/		
HM Revenue & Customs		Basic PAYE Too Home Calculators Cymraeg Help Setting
mployer: ABC Ltd change er ax year: 2014-15 2015-16	nployer 2014-15 2013-14 2012-13 -	
Menu	Employer details	
Manage employees	The employer's details are shown below. If you wa please follow the relevant link.	ant to change the details or delete this employer,
Calculate amount due to HMRC Employer Payment Summary and recoverable amounts	Further actions are available by following the links	in the left hand menu.
Periods with no payments to	Employer name:	ABC Ltd
employees Final submission for tax year	Employer PAYE Reference:	123/A456
P60 forms	Accounts Office Reference:	123PA12345678
 View outstanding submissions (1) View on hold submissions (0) 	Exempt from employer Class 1 National Insurance contributions:	No
View successful submissions	Eligible for employment allowance for 2014-15:	Yes
View raneu submissions View expired submissions	Eligible for employment allowance for 2015-16:	Yes
PAYE scheme ceased Record of funding Employer forms		Change employer details ▶ Delete employer ▶
Navigation		

Select the 'View outstanding submissions' link from the Menu.

Here you can see there is one outstanding submission which is the EYU for John Taylor.

Select 'Send all outstanding submissions'.

Read the information on the next screen then select 'Next'.

Back Forward /employer/1/2014/subn	issions/
HM Revenue & Customs	Basic PAYE Tools Home <u>Calculators</u> Cymraeg Help Settings
Employer: ABC Ltd change er Tax year: 2014-15 2015-16	nployer 2014-15 2013-14 2012-13
Menu	Outstanding submission details
Send all outstanding submissions	Any submissions that have not yet been sent to HM Revenue & Customs (HMRC) are shown below grouped by the type of submission.
 View on hold submissions (0) View successful submissions 	Please note: HMRC strongly recommends that you submit all your outstanding data together by following the 'Send all outstanding submissions' link in the left hand menu or at the bottom of the screen.
 View failed submissions View expired submissions 	To view or submit the data, select the type of submission then follow the relevant link in the 'Actions' column.
Navigation	If you have made a mistake and need to change any of the data before you submit it, you should delete it then re-enter the correct information. Further help on how to do this is available by clicking the 'help' icon ([®]) at the top right of the page.
Employers	To view your successful or failed submissions please follow the relevant link in the left hand menu.
L ABC Ltd (2014-15)	EYU (1)
	Description Date submission created Actions Mr John Taylor 06/04/2015 14:02:17 View. Submit
	Send all outstanding submissions 🕨
0	Crown Copyright Terms & conditions Privacy policy Accessibility
rsion: 15.0.15048.300	Date and time: 06/04/2015 13

Enter your Government Gateway 'User ID' and 'Password' in the blank boxes below for online submission, and then select 'Next'.

sic PAYE Tools - RTI		
lack Forward /submission/authenticate/20/		Print
mission authentication		
HM Revenue	Basic PAYE T	ool
₩ & Customs	Home Calculators Cymraeg Help S	etting
Authentication -> (2) Submissi	n	
ubmission authentication		
e initial validation checks have been successfu		
enable HM Revenue & Customs to authentica atton to continue.	e your online submission, please complete the fields below with your details then click the 'Next'	
indicates required information		
User ID: *	•	
Password: *	•	

You should then receive the following success message.

			Home Calculat	Basic PAYE Tool
1 Authenticatio	on 🔸 2 Subi	nission		
Submission result	s			~
summary showing	the status of each su	ıbmission is shown below.		
lease note: If any s	submission has a stat	us of 'Unsubmitted' or 'Failed' you must click the 'Vie	v errors' link in the '	Actions' column of the table below
o see why the subm	hission failed. You sho	ould then take the appropriate action before attempt	ng to send your dat	ta again.
o see why the subr f any submission h	nission failed. You sho as a status of 'Succe	sold then take the appropriate action before attempt ss' this means it has been accepted by HMRC and t	ng to send your dat rou do not need to r	ca again. contact us for confirmation.
o see why the subm f any submission h he Correlation ID is nean that the subm by HMRC is the same hem.	hission failed. You sho as a status of 'Succe a receipt which confi ission has been acce o (or is not the same)	uid then take the appropriate action before attempt sis' this meens it has been accepted by HMRC and rms that your submission has been received by the AC tod by HMRC i.e. a successful submission. The IRma as the one you sent. Please do not quote these ref	ng to send your dat you do not need to o iovernment Gatewa k can be used to pr erences to HMRC st	a again. contact us for confirmation. y and passed to HMRC; it does not ove that the submission received toff; if needed HMRC will ask for
o see why the subm f any submission h 'he Correlation ID is nean that the subm by HMRC is the same hem. Failure to send pays Please click the 'Next	hission failed. You sho as a status of 'Succe a receipt which confi ssion has been acce ((or is not the same) roll information to HI c' button to continue.	suid then take the appropriate action before attempt sis' this means it has been accepted by HMRC and i rms that your submission has been received by the 6 todd by HMRC i.e. a successful submission. The IRma as the one you sent. Please do not quote these ref M Revenue & Customs on time is likely to result in	ing to send your dat rou do not need to r iovernment Gatewa k can be used to pr erences to HMRC si financial penalties.	ra again. contact us for confirmation. y and passed to HMRC; it does not ove that the submission received aff; if needed HMRC will ask for
o see why the subm f any submission h 'he Correlation ID is nean that the subm by HMRC is the same hem. Failure to send pays lease click the 'Next Submission type	nission failed. You sho as a status of 'Succe a receipt which confi ission has been acce (or is not the same) coll information to HI c' button to continue.	so this means it has been accepted by HMRC and rms that your submission has been received by HMRC and tod by HMRC i.e. a successful submission. The IRma as the one you sent. Please do not quote these ref M Revenue & Customs on time is likely to result in submission 1D details	ing to send your dat rou do not need to d iovernment Gatewa k can be used to pri erences to HMRC st financial penalties.	a again. contact us for confirmation. y and passed to HMRC; it does not ove that the submission received to ff; if needed HMRC will ask for
o see why the subm f any submission h "he Correlation ID is nean that the subm y HMRC is the same hem. Failure to send pays Please click the 'Next Submission type Earlier Year Update	hission failed. You sho as a status of 'Succe a receipt which confi ission has been acce (or is not the same) roll information to Hi button to continue. Submission status Success	so this means it has been accepted by HMRC and sit his means it has been received by HMRC and times that your submission has been received by the 6 to be HMRC is a successful submission. The IRma as the one you sent. Floate do not quote these ref 4 Revenue & Customs on time is likely to result in Submission 1D details Correlation 1D: 867975823869752	ng to send your dat roou do not need to d iovernment Gatewa k can be used to pr erences to HMRC st financial penalties. Actions View	a again. contact us for confirmation. y and passed to HMRC; it does not to the to be selved boff; if mondoid HMRC will ask for off; if mondoid HMRC will ask for
o see why the subm f any submission h "he Correlation ID is nean that the subm y HMRC is the same hem. Failure to send pay Please click the 'Next Submission type Earlier Year Update	hission failed. You she as a status of 'Succe scient which confi ission has been acce to the same) roll information to Hi i' button to continue. Submission status Success	so this means it has been accepted by HMRC and itempt sis' this means it has been accepted by HMRC and itempt and by HMRC is a successful authnission. The IRma as the one you sent. Please do not quote these ref M Revenue & Customs on time is likely to result in <u>submission ID details</u> Correlation ID tetails IRmark: VMPPVEY2AMSW4755KTNPOUVNNXHAPKVF	ng to send your dat rou do not need to i lovernment Gatewa k can be used to pr erences to HMRC st financial penalties.	ca agam. contact us for confirmation. y and passed to HMKC; it does not you that the submission received aff; if needed HMKC will ask for
o see why the subm f any submission h the Correlation ID is near that the subm y HMKC is the same hem. ailure to send pays lease click the 'Next Submission type Earlier Year Update	hission failled. You sho as a status of 'Succe a receipt which confi islion has been acce (or is not the same) roll information to HI c' button to continue. Submission status Success	si' this means it has been accepted by HMRC and t rms that your submission has been received by HMRC and tod by HMRC i.e. a successful submission. The IRma as the one you sent. Please do not quote these ref M Revenue & Customs on time is likely to result in submission 1D details Correlation 1D: BG7975823369752 IRmark: YMPPVEY2AM5W4755KTNPOUVNNXHAPKVF	ing to send your dat rou do not need to i overment Satewa k can be used to pr erences to HMRC st inancial penalties. Actions View	a agam. contact us for confirmation. y and passed to HMRC; it does not ove that the submission received hours of the second HMRC will ask for faff; if needed HMRC will ask for
o see why the subm f any submission h the Correlation ID is for the subm man that the subm y HMRC is the same hem. Failure to send pay release click the 'Next Submission type Earlier Year Update	iission failed. You sho a s tatus of 'Succe a receipt which confi sion has been acce (or is not the same) coll information to H " button to continue. " submission status Success	so this means it has been accepted by HMRC and its marks that your submission has been received by HMRC and its about by HMRC lead its and its accepted by HMRC and its about the second by HMRC and its accepted by the 6 way and a solution of the second solution its accepted by the 6 way and a solutits accepted by the 6 way and a solution its accepted by the 6 way	ng to send your dat iovernment Gatewa k can be used to pr erences to HMRC st financial penalties. Actions Yiaw	a agan. contact us for confirmation. y and passed to HMRC; it does not you that the selevined buff; if mondoid HMRC will ask for off; if mondoid HMRC will ask for

Part 4: Basic PAYE Tools error codes

We are aware that some Basic PAYE Tools users have received error messages when trying to submit an EYU. These messages mean that your submission has not been successfully received by HMRC. The following table gives the error message you may see as well as a description of what you have to do to correct the submission.

Error Message

Accounts Office reference or Employer PAYE reference is incorrect

What you need to do

The Employer reference and/or Accounts Office reference is incorrect. Please check both of them against paperwork from HMRC and amend the incorrect one. For help in doing this please refer to 'All users: using Basic PAYE Tools for real time reporting' and work through the 'Finding your way round the Basic PAYE Tools' and 'Employer overview' sections until you select 'Change employer details'.

Download 'All users: using Basic PAYE Tools for real time reporting' (PDF 1.6MB)

Error Message

This submission cannot be accepted as the pre-defined date for the previous tax year has not yet passed

What you need to do

If you were trying to send an EYU for the 2014 to 2015 tax year

You cannot send an Earlier Year Update (EYU) for the 2014 to 2015 tax year until 20 April 2015.

Please wait until 20 April 2015 then send the EYU.

Error Message

This submission cannot be accepted as it does not fall within the eligible filing period

What you need to do

If you were trying to send an EYU for the 2012 to 2013 tax year

You can't submit any RTI submissions for 2012 to 2013 unless you were one of the small number of employers who took part in the RTI pilot during 2012 to 2013 or 2013 to 2014. You must send amended forms P35 and P14. You cannot do this using Basic PAYE Tools. You can use the online forms which are part of HMRC's PAYE Online service.

Error Message

- Error code: 7900
- The [ECON] is mandatory if any [NILETTER] is one of 'D', 'E', 'I', 'K', 'L', 'N', 'O'
- [ECON] is mandatory if any [NILETTER] is one of 'D', 'E', 'I', 'K', 'L', 'N', 'O'.
- Diagnostic

Message:

Assertion failure:

What you need to do

This EYU cannot be sent to HMRC as the employee has a contracted-out NIC letter (D, E, I, K, L, N or O) but you have not provided the Employer Contracted-Out Number (ECON).

Background:

- An ECON is a reference number allocated to an employer who operates, or is part
 of a group of companies that operate, a contracted-out pension scheme for their
 employees.
- An employee can only be on a contracted-out NIC letter (D, E, L, I, K, N or O) if you the employer have a contracted out pension scheme that the employee is a member of.
- If you have a contracted-out pension scheme then you will have an ECON.

Action required

You need to

Either

Add the ECON to the Employer details. For help in doing this please refer to 'All users: using Basic PAYE Tools for real time reporting' and work through the 'Finding your way round the Basic PAYE Tools' and 'Employer overview' sections until you select 'Change employer details'.

Download 'All users: using Basic PAYE Tools for real time reporting' (PDF 1.6MB)

The ECON is shown on the contracting-out certificate issued by HMRC previously issued by Inland Revenue or Department of Social Security when an employer elects to be contracted- out. If you are unable to find your ECON please contact the HMRC Contracted-out pensions helpline. You can find the details at www.gov.uk/government/organisations/hm-revenue-customs/contact/ pensions-helpline-contracted-out

Or

If you do not have an ECON

• You will need to telephone HMRC's Employer Helpline on Telephone: 0300 200 3200 and advise them you are receiving error code 7900 and that you do not have an ECON.