

HM Revenue & Customs

EB5 (PAYE) / EPS17

**Message Implementation
Guidelines
For
Employer Payment
Summary
for Tax Year 2016/17**

EPS17 Version 1.0

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DOCUMENT HISTORY

Version	Author	Date	Comments
1.0	Tony Burns	26/06/15	Original

GLOSSARY OF TERMS

Term	Description
Bureau	An organisation transmitting PAYE information on behalf of a PAYE employer
EAS	Employer Alignment Submission
EDI	Electronic Data Interchange
EDIFACT	Electronic Data Interchange for Administration, Commerce and Transport
Employer PAYE Reference	Unique reference supplied by the HMRC Office
EPS	Employer Payment Summary
EYU	Earlier Year Update
FPS	Full Payment Submission
GFF	Generic Flat File
HMRC	HM Revenue & Customs
HMRC Office Number	Also known as Tax District Number and Tax Office Number
ICR	Interchange Control Reference
MIG	Message Implementation Guidelines
NIC	National Insurance Contributions
NINO	National Insurance Number
NVREP	NINO Verification Response
NVREQ	NINO Verification Request
PAYE Scheme	HMRC Office Number followed by the Employer PAYE Reference
RTI	Real Time Information
SAP	Statutory Adoption Pay
ShPP	Shared Parental Pay
SMP	Statutory Maternity Pay
SPP	Statutory Paternity Pay
SSP	Statutory Sick Pay
Trading Partner	An EDI term for the Employer or Bureau exchanging data with HMRC
Vendor ID	A unique number allocated by HMRC to Software Developers

1 GETTING STARTED

1.1 Who Should Read This?

This document is aimed at everyone involved in the development of the Employer Payment Summary for Tax Year 2016/17 (EPS17) via EDI, particularly software designers and programmers producing the software for the EPS message.

1.2 What is this Message About?

The Employer Payment Summary (EPS) message is one of a suite of messages being introduced to support the Real Time Information reporting by employers. It is used to send data which will enable HMRC to calculate employer liability.

This document describes the information which must be sent by Employers/Bureaux to make these returns to HMRC.

The other messages (inbound) in the suite are:

Employer Alignment Submission (EAS): allows employers and HMRC to align employee records before the employer joins RTI.

Full Payment Submission (FPS): is required each time an employer makes a payment to an employee.

Earlier Year Update (EYU): enables HMRC to update employee's payments for the previous Tax Year.

NINO Verification Request (NVREQ): allows employers to validate or obtain a new employee NINO.

The other messages (outbound) in the suite are:

NINO Verification Response (NVREP): informs employers of correct NINOs to use for their employees or confirms the validity of NINOs already being used

1.3 Frequency

The EPS17 return is sent when required by an Employer/Bureau to HMRC.

1.4 Summary of Changes

EPS17 is a new year-related version of EPS for Tax Year 2016/17. This section documents the changes since the EPS message for the tax year 2015/2016. The data content has been updated to meet the 2016/2017 requirements as detailed below. The structure of the EPS message provided within this document is unchanged from the message published in the EPS16 MIG.

New Fields:

- None.

Amended Fields:

- **Rule 95: ASPP/ShPP Recovered (Value of Additional Statutory Paternity Pay / Shared Parental Pay recovered year to date) – TAX/MOA / TAX1/MOA1 Qualifier 138:** Name changed to **ShPP Recovered (Value of Shared Parental Pay recovered year to date)**. Document changed throughout to reflect this.
- **Rule 100: NIC Compensation on ASPP/ ShPP Recovered (Value of NIC Compensation on Additional Statutory Paternity Pay / Shared Parental Pay recovered year to date) – TAX/MOA / TAX1/MOA1 Qualifier 139:** Name changed to **NIC Compensation on ShPP Recovered (Value of NIC Compensation on Shared Parental Pay recovered year to date)**. Document changed throughout to reflect this.
- **Rule 119: Date Scheme Ceased – DTM/DTM2 Qualifier 338 :** Rule amended to allow for future dates in Test submissions. Also, the need for the Final Submission Ceased Indicator to be included has been removed.
- **Rule 136: Period of Inactivity From – DTM/DTM2 Qualifier 353 :** Rule amended to allow for future dates in Test submissions.
- **Rule 137: No Payment Date From – DTM/DTM2 Qualifier 351 :** Rule amended to allow for future dates in Test submissions.

Deleted Fields:

- **Questions & Declarations Group** - Removed from Sections 5.1.3 & 5.1.4 (Data Constraint & Validation Rules respectively). Associated changes made in Sections 6.1 & 6.3 (GFF Layout & EDIFACT Layout respectively). See below for component items:
 - **Free of Tax Payments (Rule 111 - ATT/ATT6 23)**
 - **Expenses and Benefits (Rule 112 - ATT/ATT6 24)**
 - **Employees Out of UK (Rule 113 - ATT/ATT6 25)**
 - **Employees Pay to Third Party (Rule 114 - ATT/ATT6 27)**
 - **Forms P11D and P11D(b) are due (Rule 115 - ATT/ATT6 33)**
- **Service Company (Rule 117 - ATT/ATT6 29).**

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Documentation:

- **Glossary of Terms** amended to reflect new, amended or deleted abbreviations.
- **Section 2.5.2 Recognition** : Contact details changed.
- **Section 4 The EPS17 Message** – Branching Diagram amended to show the **ATT/ATT2** segments occurring up to 9 times rather than 15.
- **Sections 6.1.1 & 6.2.1 : GFF & EDIFACT EPS Examples** : Contact details changed.

2 PROCESS OVERVIEW

2.1 The Employer Payment Summary

This document explains how employers can send their Employer Payment Summary by EDI.

There are separate EDI Message Implementation Guidelines for the Full Payment Submission (FPS), Employer Alignment Submission (EAS), NINO Verification Request (NVREQ), NINO Verification Response (NVREP) and Earlier Year Update (EYU) messages, including any year-related variants where applicable.

2.2 RTI Messages

2.2.1 Employer Payment Summary (EPS)

The Employer Payment Summary (EPS) submission will include data to enable HMRC to calculate the employer's liability.

2.2.2 Full Payment Submission (FPS)

This message is required each time an employer makes a payment to an employee.

2.2.3 Employer Alignment Submission (EAS)

This message allows employers and HMRC to align employee records before the employer joins RTI.

2.2.4 NINO Verification Request (NVREQ)

This message allows employers to validate or obtain a new employee NINO.

2.2.5 NINO Verification Response (NVREP)

This message informs employers of correct NINOs to use for their employees or confirms the validity of NINOs already being used.

2.2.6 Earlier Year Update (EYU)

This message is used to send data which will enable HMRC to update Employee's payments for the previous Tax Year

2.3 Data Flow

RTI data, transferred from the employer payroll or HR system to the HMRC system, undergoes 3 levels of validation. An Acknowledgement Report (as indicated below) is generated after each stage of validation and indicates the acceptance or rejection of the submission.

- **Level 1** - the submission is transferred from the employer to the EDI Translation Service. If structural validation and certain RTI validation rules are successful, the data is transferred on to Level 2.

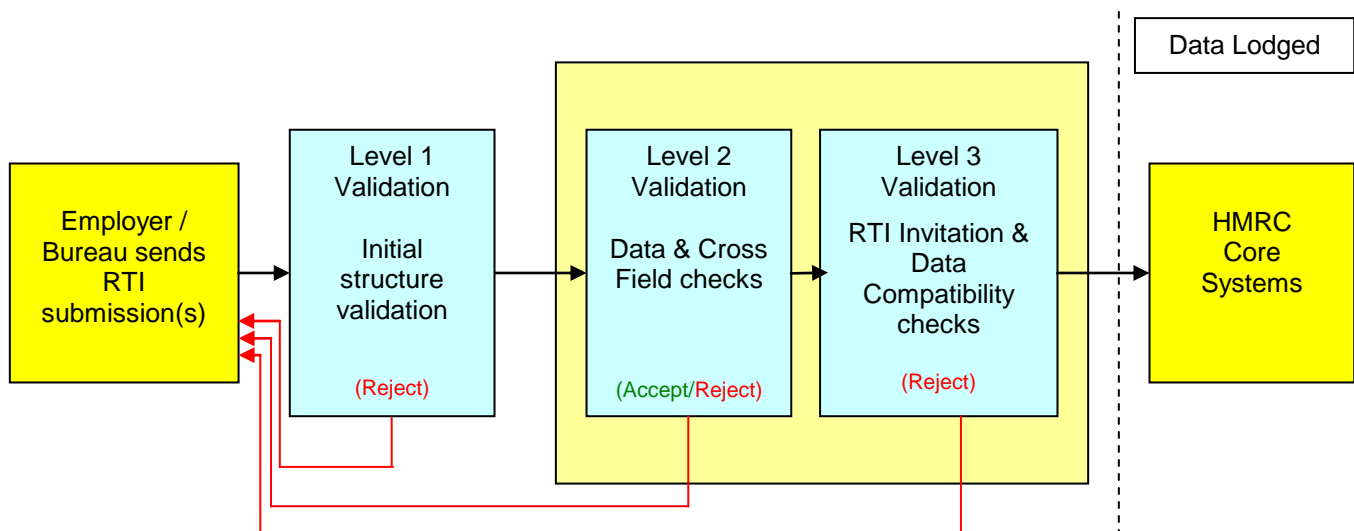
An Acknowledgement Report from Level 1 is emailed to the sender to report the rejection of each submission. Success reports are not generated at this level of validation.

- **Level 2** - the submission undergoes data and cross-field checks. Each submission is validated separately. The acceptance of a submission at Level 2 indicates that it has been successfully validated against the HMRC business rules and can progress on to Level 3.

An Acknowledgement Report from Level 2 is emailed to the sender to report the acceptance or rejection of each submission accordingly.

- **Level 3** - Validation is performed to ensure that the submitter has been invited to make submissions via RTI. If so, further checks are made to ensure the validity of the submission. e.g. the PAYE Scheme Reference and the Employer Accounts Office Reference Number are compatible. If successful, the submission is passed to the HMRC core processing systems.

An Acknowledgement Report from Level 3 is only emailed to the sender to report the rejection of the RTI submission. Success reports are suppressed.



2.4 Acknowledgement Reports from the EDI Translation Service

An Acknowledgement Report is issued via email for every file submitted. As a transmission file can contain a mixture of RTI messages the acknowledgement report can also contain details for all these message types. This reports the acceptance or rejection of each GFF Interchange / EDIFACT message in a file.

A maximum of 8000 errors will be reported for a GFF Interchange or EDIFACT message.

Email systems, whilst usually reliable, are not a guaranteed form of communication. You should expect to receive the email Acknowledgement Report within 24 hours of submitting your file (typically much sooner).

If you do not receive this email, please contact the Online Services Helpdesk giving details of your file contents, e.g. a PAYE Scheme within the file. The Helpdesk will then investigate and respond to your query.

Online Services Helpdesk: 0300 200 3600 or helpdesk@ir-efile.gov.uk

The report will arrive as an attachment to the email. The attachment filename has a .csv extension and can be viewed using Microsoft Excel (or similar spreadsheet program).

As the report is generated as a .csv file, you will find some reformatting of cells may be required when it is opened, e.g. Format, Column, Autofit to display full details in each column. The report shows the status of each entry within the file as either "Accepted" or "Rejected".

Returns which are shown as "Rejected" need to be corrected and re-submitted. To correct some errors, particularly structural errors, you may need to contact the Online Services Helpdesk for further explanation. In these cases, please quote the reference given in the Subject line of the email.

Please note that the email containing the Acknowledgement Report is automatically generated. If you just "reply" to the email with a query, you will not receive a response.

2.4.1 Acknowledgement Reports from Levels 1 & 2

An example of a .csv file issued by Level 1 or 2 is attached:



EPS17 Sample Ack
Lev1and2.csv

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2.4.2 Acknowledgement Reports from Level 3

As further validation is performed following Levels 1 & 2 it may be possible for an error to be identified following the issue of a Level 2 acceptance acknowledgement.

An example of a .csv file issued by Level 3 is attached. N.B. This will only be issued if an error is found:



EPS17 Sample Ack
Lev3.csv

2.5 Testing and Recognition

2.5.1 Test Service

HMRC has a test service for Software Developers who want to test their system development, and for employers and payroll bureaux to test extracts from their payroll systems.

(Employers/Bureaux who develop their own "in-house" software can be classed as Software Developers for testing purposes.)

All users must register with HMRC prior to submitting tests (see Section 7.1).

Upon registration Software Developers will be supplied with a 4 digit vendor ID. This should be present in end user live submissions as well as in Developer test submissions (see Record Layouts Sections 6.1 and 6.2).

All test submissions must have the Test Flag set in the 4* header record or UNB segment.

2.5.2 Recognition

Software Developers can ask HMRC to recognise that their product conforms to the system requirements. Details are on the HMRC website.

Before HMRC can recognise a product, Software Developers must complete a series of scenarios, which are available from HMRC:

Software Developer Support Team: 03000 518308 or
SDSTeam@hmrc.gsi.gov.uk

3 DATA FORMAT - GFF AND EDIFACT

There are two formats that the EDI data can be sent in – Generic Flat File (GFF) or EDIFACT.

3.1 Generic Flat File Format (GFF)

This is a flat file of data containing a number of named records with the data in fixed length fields in the record - See Section 6.1 for detailed GFF layout.

A GFF transmission file, which is sent within a single communications session, can contain one or more GFF interchanges.

Interchanges within the transmission file can be for any RTI message types but interchanges of other message types are not allowed and will be rejected.

3.1.1 GFF Interchange

A GFF interchange starts with a 4* header record, which provides the data communication routing information, and ends with the CNT record.

The 4* header also contains the 'message type' - in this case the EPS17 message.

Each GFF interchange must be uniquely identified by an Interchange Control Reference (ICR). The ICR is contained within the 4* header.

3.1.2 GFF Submissions

A transmission file from a GFF Trading Partner may contain one or more GFF interchanges, i.e. 4* batches of records.

A Bureau may submit one transmission file containing several interchanges - one interchange per Employer PAYE Reference.

3.1.3 EDI Translation Service Validation / Rejection

Each GFF interchange is separately validated. If an interchange is rejected, only that rejected interchange will be discarded; subsequent interchanges will be processed, and if validated successfully, will be forwarded to HMRC for further processing. The Trading Partner will be informed of the interchange rejection and expected to resubmit only the corrected interchange.

3.2 EDIFACT Format

EDIFACT is an EDI standard which is a file containing a number of named records with the data in delimited fields in the record – See Section 6.2 for detailed EDIFACT layout.

A transmission file, which is sent within a single communications session, can contain one or more EDIFACT interchanges.

Interchanges within the transmission file can be for any RTI message types but interchanges of other message types are not allowed and will be rejected.

3.2.1 EDIFACT Interchange

An EDIFACT interchange normally starts with a UNB Interchange Header, which provides the data communication routing information, and ends with a UNZ trailer. However, HMRC require the RTI messages accommodate a wider ranging character set and so UNOC has been used within UNB to incorporate the additional characters, replacing UNOA and UNOB. This means that in order to avoid transmission problems, especially for trading partners using the VANs, the character set separators need to be reset. This has been effected by using the UNA Service String Advice segment.

The UNA Service String Advice segment has a simple fixed format, and defines the codes which are being used as standard separators throughout the rest of the interchange, namely:

Plus sign	+	segment tag and data element separator
Colon	:	component data element separator
Period	.	decimal point (in numeric data elements only)
Question Mark	?	release character
Space		reserved for future use
Apostrophe	'	segment terminator

Each EDIFACT interchange must be uniquely identified by an Interchange Control Reference (ICR). The ICR is contained within the UNB Interchange Header.

An EDIFACT interchange can contain one or more EDIFACT messages.

All EDIFACT messages within the interchange must be of the same type, e.g. all EPS17 messages; there must not be a mix of messages within the one interchange.

3.2.2 EDIFACT Message

An EDIFACT message starts with a UNH header and ends with a UNT trailer.

The UNH header also contains the 'message type' - in this case the EPS17 message.

3.2.3 EDIFACT Submissions

A transmission file from an EDIFACT Trading Partner may contain one or more interchanges (UNA-UNZ) and each interchange may contain one or more messages.

An Employer/Bureau has a choice of how data can be submitted for multiple Employer PAYE References:

1. One transmission file containing only one interchange (UNA-UNZ), and have multiple messages (UNH-UNT) within that single interchange - one message per Employer PAYE Reference.
2. One transmission file containing several interchanges (UNA-UNZ) - one interchange per Employer PAYE Reference.
3. One transmission file per Employer PAYE Reference.

See examples below. Example 1.

Transmission File1:

UNA
UNB
UNH - UNT for EPS17 for Employer 1
UNH - UNT for EPS17 for Employer 2
UNH - UNT for EPS17 for Employer 3
UNZ

Example 2.

Transmission File 1:

UNA, UNB, UNH - UNT, UNZ for EPS17 for Employer 1
UNA, UNB, UNH - UNT, UNZ for FPS17 for Employer 2
UNA, UNB, UNH - UNT, UNZ for NVREQ for Employer 3

Example 3.

Transmission File 1: UNA, UNB, UNH - UNT, UNZ for EPS17 for Employer 1

Transmission File 2: UNA, UNB, UNH - UNT, UNZ for FPS17 for Employer 2

Transmission File 3: UNA, UNB, UNH - UNT, UNZ for NVREQ for Employer 3

3.2.4 EDI Translation Service Validation / Rejection

Each EDIFACT message is separately validated. If a message is rejected, only that rejected message will be discarded; subsequent messages will be processed, and if validated successfully, will be forwarded to HMRC for further processing. The Trading Partner will be informed of the message rejection and expected to resubmit only the corrected message.

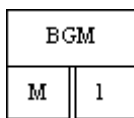
4 THE EPS17 MESSAGE

The following page shows the EPS17 branching diagram which, on the whole, applies to both the GFF interchange and the EDIFACT message.

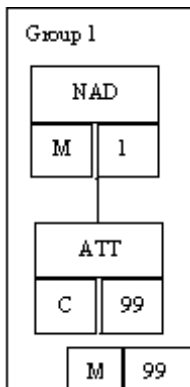
The UNH and UNT segments, shown on the branching diagram, only apply to the EDIFACT message; they do not apply to the GFF interchange, which starts with a 4* header record and is followed by a BGM1 record.

The diagram shows the sequence the data appears in, whether the data record/segment is mandatory or Optional and the maximum number of repetitions of the record/segment.

The diagram is presented in two sections, the Header section and the Summary section which both appear once.



A segment is shown as a box with the segment name. It also shows whether it is mandatory or Optional and the number of times it may occur. The BGM, Beginning of Message segment, is Mandatory and can only occur once in the message.



A segment group is shown enclosed in its group box, with the mandatory or Optional status of the group and the number of times it may occur given in the bottom right hand corner.

In this example, Group 1 is mandatory; it must occur once and can occur up to 99 times. The sequence of the data within the group is that it must start with a NAD (Name and Address segment) and can be followed by up to 99 ATT (Attribute segments).

The normal structure in the EPS17 message is for a NAD segment qualified with qualifier BG (Employer) to be followed by an ATT segment qualified with qualifier 7 (Employer reference) and an ATT segment qualified with qualifier 103 (Employer Accounts Office Reference Number). The Group then repeats with a NAD qualified with qualifier TC (HMRC Office) followed by an ATT segment qualified with qualifier 17 (HMRC Office Number).

GFF

NAD1A BG
 ATT1 7 AZ12345
 ATT1 103 123PQ7654321X

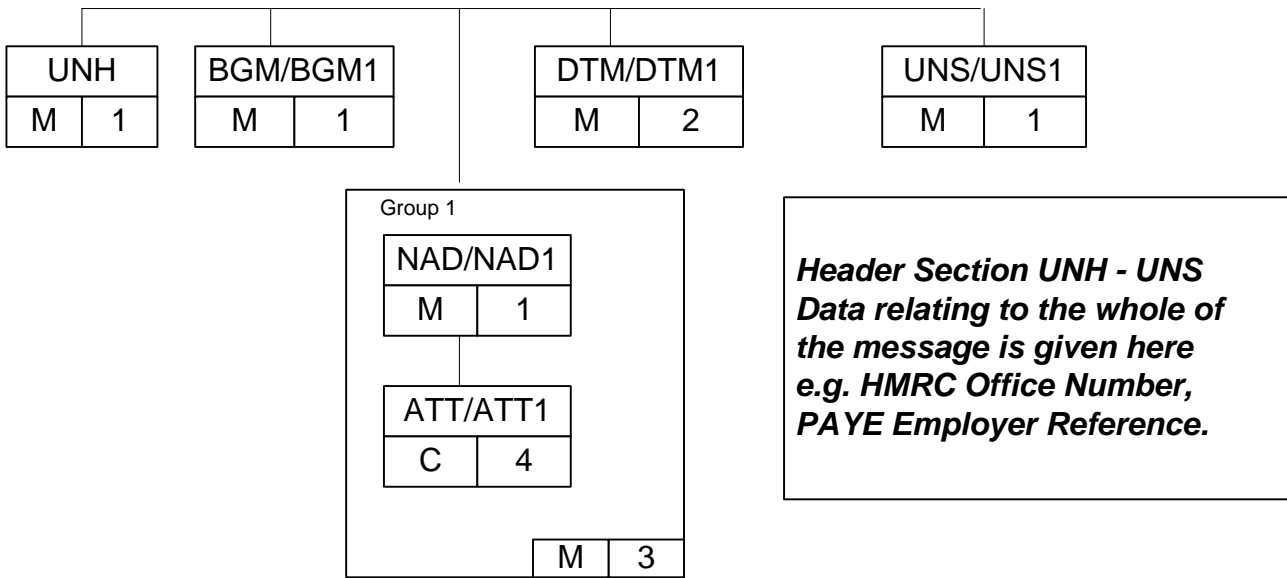
NAD1A TC
 ATT1 17 123

EDIFACT

NAD+BG'
 ATT+ZZZ++7:2:IR:AZ12345'
 ATT+ZZZ++103:2:IR:123PQ7654321X

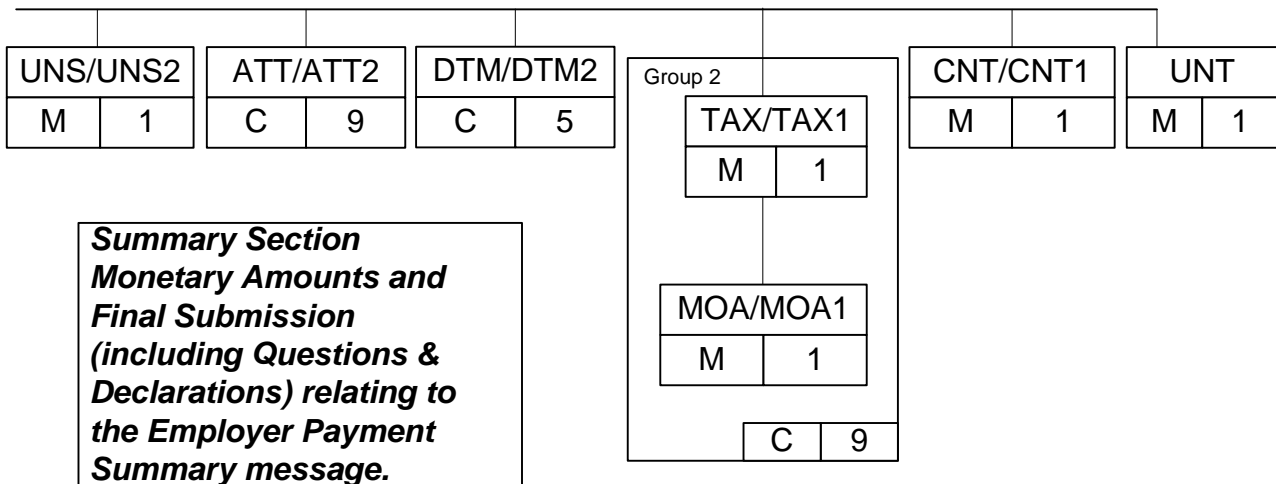
NAD+TC'
 ATT+ZZZ++17:2:IR:123'

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Detail Section

The Employer Payment Summary message does not carry data relating to an individual employee, consequently the Detail Section, normally found within an EDI message, is not used.



5 EPS17 DATA ITEMS

The table in Section 5.1.4 lists the data items supported by the EPS message.

The table also indicates the segments and qualifier used to contain each of the business fields and indicates whether the field is Mandatory or Optional.

e.g. Section 5.1.4 states that the HMRC Office Number is Mandatory and must be contained within the ATT segment with qualifier = 17.

5.1 Field Status

5.1.1 Mandatory Fields

Mandatory fields are required by HMRC and must be provided by the Employer.

Mandatory fields must appear in the correct format.

If mandatory fields are omitted or provided in an incorrect format, the message will be rejected. See Section 6 for further details of record layouts and the format of specific fields.

5.1.2 Optional Fields

Optional fields may become mandatory in accordance with the business requirements or due to the presence/absence of other optional data items, e.g. Service Company is mandatory if Final Submission Ceased Indicator or Final Submission for Year Indicator = 'Y'.

When optional fields are provided, they must appear in the correct format.

If optional fields are provided in an incorrect format the message will be rejected. See Section 6 for further detail of Record Layouts.

5.1.3 Data Constraint

Although most of the data items in the *Summary Section* are Optional, there is a constraint which enforces the presence of at least one of the following data items/groups:

- **Rule 87Ba : No Payment for Period** (ATT/ATT2 200)
- **Monetary Amounts** (which includes):
 - Rule 92 : SMP Recovered - TAX/MOA TAX1/MOA1 36
 - Rule 93 : OSPP Recovered - TAX/MOA TAX1/MOA1 128
 - Rule 94 : SAP Recovered - TAX/MOA TAX1/MOA1 130
 - Rule 95 : ShPP Recovered - TAX/MOA TAX1/MOA1 138
 - Rule 97 : NIC Compensation on SMP - TAX/MOA TAX1/MOA1 33
 - Rule 98 : NIC Compensation on OSPP - TAX/MOA TAX1/MOA1 129
 - Rule 99 : NIC Compensation on SAP - TAX/MOA TAX1/MOA1 131
 - Rule 100 : NIC Compensation on ShPP - TAX/MOA TAX1/MOA1 139
 - Rule 102 : CIS Deductions Suffered - TAX/MOA TAX1/MOA1 122
- **Rule 108 : Final Submission Ceased Indicator** (ATT/ATT2 220)
- **Rule 109 : Final Submission for Year Indicator** (ATT/ATT2 221)
- **Rule 136 : Period Of Inactivity From** (DTM/DTM2 353)
- **Rule 136A : Period Of Inactivity To** (DTM/DTM2 354)
- **Account Information** (which includes):
 - Rule 156 : Account Holder Name (ATT/ATT2 236)
 - Rule 157 : Account Number (ATT/ATT2 237)
 - Rule 158 : Branch Sort Code (ATT/ATT2 238)
 - Rule 159 : Building Society Reference (ATT/ATT2 239)
- **Rule 166 : Employment Allowance Indicator** (ATT/ATT2 240))

Failure to provide one of the above will result in the offending interchange being rejected with a Structural Error message.

This constraint is in addition to existing validation rules which remain in force.

Message Implementation Guidelines for Employer Payment Summary

5.1.4 Validation Rules

Validation Rule / Data Item Number	EPS Field Name <i>Validation Rules</i>	Maximum Field Length	Status	Format	Segment / Record Name	Qualifier (contents of incorrectly qualified segments will be discarded)
1	HMRC Office Number <i>Must be Numeric in the range 001 - 999. Leading zeros must be present</i>	3	Mandatory	Numeric	ATT/ATT1	17
2	Employer PAYE Reference <i>Allowable characters are shown in Character Set B.</i> <i>The first character must not be a space</i> <i>The combination of HMRC Office Number and Employer PAYE Reference must be valid for live submissions</i>	10	Mandatory	Alphanumeric	ATT/ATT1	7
3	Employer Accounts Office Reference Number <i>The Employer Accounts Office Reference Number must be in the format</i> <ul style="list-style-type: none"> • <i>characters 1-3 must be numeric</i> • <i>character 4 must be 'P'</i> • <i>character 5 must be alpha</i> • <i>characters 6-12 must be numeric</i> • <i>character 13 must be numeric or 'X'</i> <i>Note: leading zero's should be used to pad out fields 1-3 and 6-13 if necessary</i>	13	Mandatory	Alphanumeric	ATT/ATT1	103

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Validation Rule / Data Item Number	EPS Field Name <i>Validation Rules</i> Alpha = A-Z (upper case) a-z (lower case), Numeric = 0-9 Alphanumeric = any character within the designated character sets – see Appendix A	Maximum Field Length	Status	Format	Segment / Record Name	Qualifier (contents of incorrectly qualified segments will be discarded)
4	Employer Name <i>Character 1 must be Alphanumeric and not a space; remaining characters must conform to Character Set A</i>	35	Mandatory	Alphanumeric	NAD/NAD1	BG
18A	Related Tax Year - must be 2017	4	Mandatory	Numeric	DTM/DTM1	166
87Ba	No Payment for Period “No payment due as no employees paid in this pay period” <i>If present, must be “Y” to indicate no payment made during this pay period</i> <i>If present, then both No Payment Date From and No Payment Date To must also be present.</i> Note: See Section 5.1.3 Data Constraint	1	Optional	Alpha	ATT/ATT2	200
92	SMP Recovered (Value of Statutory Maternity Pay recovered year to date) <i>If present, must be greater than or equal to zero</i> Note: See Section 5.1.3 Data Constraint	10 (pence)	Optional	Numeric	TAX/MOA TAX1/MOA1	36
93	SPP Recovered (Value of Statutory Paternity Pay recovered year to date) <i>If present, must be greater than or equal to zero</i> Note: See Section 5.1.3 Data Constraint	10 (pence)	Optional	Numeric	TAX/MOA TAX1/MOA1	128

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Validation Rule / Data Item Number	EPS Field Name <i>Validation Rules</i> Alpha = A-Z (upper case) a-z (lower case), Numeric = 0-9 Alphanumeric = any character within the <i>designated character sets</i> – see <i>Appendix A</i>	Maximum Field Length	Status	Format	Segment / Record Name	Qualifier (contents of incorrectly qualified segments will be discarded)
94	SAP Recovered (Value of Statutory Adoption Pay recovered year to date) <i>If present, must be greater than or equal to zero</i> Note: See Section 5.1.3 Data Constraint	10 (pence)	Optional	Numeric	TAX/MOA TAX1/MOA1	130
95	ShPP Recovered (Value of Shared Parental Pay recovered year to date) <i>If present, must be greater than or equal to zero</i> Note: See Section 5.1.3 Data Constraint	10 (pence)	Optional	Numeric	TAX/MOA TAX1/MOA1	138
97	NIC Compensation on SMP (Value of NIC Compensation on Statutory Maternity Pay year to date) <i>If present, must be greater than or equal to zero</i> Note: See Section 5.1.3 Data Constraint	10 (pence)	Optional	Numeric	TAX/MOA TAX1/MOA1	33
98	NIC Compensation on SPP (Value of NIC Compensation on Statutory Paternity Pay year to date) <i>If present, must be greater than or equal to zero</i> Note: See Section 5.1.3 Data Constraint	10 (pence)	Optional	Numeric	TAX/MOA TAX1/MOA1	129

Message Implementation Guidelines for Employer Payment Summary

Validation Rule / Data Item Number	EPS Field Name <i>Validation Rules</i> Alpha = A-Z (upper case) a-z (lower case), Numeric = 0-9 Alphanumeric = any character within the designated character sets – see Appendix A	Maximum Field Length	Status	Format	Segment / Record Name	Qualifier (contents of incorrectly qualified segments will be discarded)
99	NIC Compensation on SAP (Value of NIC Compensation on Statutory Adoption Pay year to date) <i>If present, must be greater than or equal to zero</i> Note: See Section 5.1.3 Data Constraint	10 (pence)	Optional	Numeric	TAX/MOA TAX1/MOA1	131
100	NIC Compensation on ShPP (Value of NIC Compensation on Shared Parental Pay year to date) <i>If present, must be greater than or equal to zero</i> Note: See Section 5.1.3 Data Constraint	10 (pence)	Optional	Numeric	TAX/MOA TAX1/MOA1	139
102	CIS Deductions Suffered (Value of CIS deductions suffered year to date) <i>If present, must be greater than or equal to zero</i> Note: See Section 5.1.3 Data Constraint	12 (pence)	Optional	Numeric	TAX/MOA TAX1/MOA1	122
108	Final Submission Ceased Indicator “Final Submission because scheme ceased” <i>If present must be “Y”</i> NB If present Date Scheme Ceased (Rule 119) must also be present. Note: See Section 5.1.3 Data Constraint	1	Optional	Alpha	ATT/ATT2	220

Message Implementation Guidelines for Employer Payment Summary

Validation Rule / Data Item Number	EPS Field Name <i>Validation Rules</i> Alpha = A-Z (upper case) a-z (lower case), Numeric = 0-9 Alphanumeric = any character within the designated character sets – see Appendix A	Maximum Field Length	Status	Format	Segment / Record Name	Qualifier (contents of incorrectly qualified segments will be discarded)
109	Final Submission for Year Indicator “Indicator that this is the final submission for the year” <i>If present must be “Y”</i> Note: See Section 5.1.3 Data Constraint	1	Optional	Alpha	ATT/ATT2	221
119	Date Scheme Ceased Mandatory if Final Submission Ceased Indicator is present <i>Must be a valid calendar date in the appropriate format CCYYMMDD Must be within the ‘Tax Year’ to which the submission relates i.e. 6th April 2016 up to and including 5th April 2017 For live files must not be in the future</i>	8	Optional	Numeric	DTM/DTM2	338
136	Period Of Inactivity From <i>If present Period Of Inactivity To must also be present</i> <i>Must be in the appropriate date format CCYYMMDD Must be before [Period Of Inactivity To] For live files must be the start of the next tax month (i.e. the next 6th of a calendar month) For test files must be the start of a tax month within the tax year to which the submission relates Note that a period of inactivity must be between 1 and 12 tax months inclusive</i> Note: See Section 5.1.3 Data Constraint	8	Optional	Numeric	DTM/DTM2	353

Message Implementation Guidelines for Employer Payment Summary

Validation Rule / Data Item Number	EPS Field Name <i>Validation Rules</i>	Maximum Field Length	Status	Format	Segment / Record Name	Qualifier (contents of incorrectly qualified segments will be discarded)
136A	Period Of Inactivity To <i>If present Period Of Inactivity From must also be present</i> <i>Must be in the appropriate date format CCYYMMDD</i> <i>The day component must be 05</i> <i>Must be after the current date</i> <i>Must be after [Period Of Inactivity From]</i> <i>Note that a period of inactivity must be between 1 and 12 tax months inclusive</i> Note: See Section 5.1.3 Data Constraint	8	Optional	Numeric	DTM/DTM2	354
137	No Payment Date From Mandatory: <ul style="list-style-type: none"> ○ if No Payment for Period is present <i>For live files must be on or before the current date</i> <i>The day component must be 06</i> <i>Must be before [No Payment Date To]</i> <i>Must be a valid date within the tax year defined by [Related Tax Year]</i> <i>Must be in the appropriate date format CCYYMMDD</i> <i>Note that the no payment period must be between 1 and 12 tax months inclusive</i> <i>If present No Payment for Period AND No Payment Date To must also be present</i>	8	Optional	Numeric	DTM/DTM2	351

Message Implementation Guidelines for Employer Payment Summary

Validation Rule / Data Item Number	EPS Field Name <i>Validation Rules</i>	Maximum Field Length	Status	Format	Segment / Record Name	Qualifier (contents of incorrectly qualified segments will be discarded)
137A	No Payment Date To Mandatory: <ul style="list-style-type: none"> ○ if No Payment for Period is present <i>For live files must be no later than the end of the current tax month - the 5th</i> <i>The day component must be 05</i> Must be after [No Payment Date From] Must be a valid date within the tax year defined by [Related Tax Year] Must be in the appropriate date format CCYYMMDD <i>Note that the no payment period must be between 1 and 12 tax months inclusive</i> <i>If present No Payment for Period AND No Payment Date From must also be present</i>	8	Optional	Numeric	DTM/DTM2	352
156	Account Holder Name <i>First Character must not be a space must conform to Character Set G</i> Mandatory if: <ul style="list-style-type: none"> ○ Account Number is present or ○ Branch Sort Code is present Note: See Section 5.1.3 Data Constraint	28	Optional	Alphanumeric	ATT/ATT2	236

Message Implementation Guidelines for Employer Payment Summary

Validation Rule / Data Item Number	EPS Field Name <i>Validation Rules</i> Alpha = A-Z (upper case) a-z (lower case), Numeric = 0-9 Alphanumeric = any character within the <i>designated character sets</i> – see <i>Appendix A</i>	Maximum Field Length	Status	Format	Segment / Record Name	Qualifier (contents of incorrectly qualified segments will be discarded)
157	Account Number Mandatory if: <ul style="list-style-type: none"> ○ Account Holder Name is present or ○ Branch Sort Code is present <i>Leading zeros must be present</i> <i>Note: See Section 5.1.3 Data Constraint</i>	8	Optional	Numeric	ATT/ATT2	237
158	Branch Sort Code Mandatory if: <ul style="list-style-type: none"> ○ Account Holder Name is present or ○ Account Number is present <i>Leading zeros must be present</i> <i>Note: See Section 5.1.3 Data Constraint</i>	6	Optional	Numeric	ATT/ATT2	238

Message Implementation Guidelines for Employer Payment Summary

Validation Rule / Data Item Number	EPS Field Name <i>Validation Rules</i> Alpha = A-Z (upper case) a-z (lower case), Numeric = 0-9 Alphanumeric = any character within the designated character sets – see Appendix A	Maximum Field Length	Status	Format	Segment / Record Name	Qualifier (contents of incorrectly qualified segments will be discarded)
159	<p>Building Society Reference</p> <p>First Character must not be a space <i>must conform to Character Set G</i></p> <p><i>If present, then Account Holder Name, Account Number and Branch Sort Code must also be present.</i></p> <p>Note: See Section 5.1.3 Data Constraint</p>	18	Optional	Alphanumeric	ATT/ATT2	239
166	<p>Employment Allowance Indicator</p> <p><i>If present must be “Y” (Eligible for allowance) or “N” (No longer eligible for allowance)</i></p> <p>Note: See Section 5.1.3 Data Constraint</p>	1	Optional	Alpha	ATT/ATT2	240
167	<p>Tax Month</p> <p><i>Must be Numeric in the range 01 - 12.</i></p> <p><i>If present, then:</i></p> <ul style="list-style-type: none"> ○ <i>The date of submission must be on or after 6th March immediately preceding the start of the Tax Year to which the submission relates. i.e. 06/03/2016 or later.</i> ○ <i>The date of submission must be within the Allowable Period of Submission associated with the Tax Month entered. See Appendix B.</i> ○ <i>At least one "Monetary Amount" (Rules 92 to 102) must be provided.</i> 	2	Optional	Numeric	ATT/ATT2	241

Message Implementation Guidelines for Employer Payment Summary

Validation Rule / Data Item Number	EPS Field Name <i>Validation Rules</i> Alpha = A-Z (upper case) a-z (lower case), Numeric = 0-9 Alphanumeric = any character within the designated character sets – see Appendix A	Maximum Field Length	Status	Format	Segment / Record Name	Qualifier (contents of incorrectly qualified segments will be discarded)
T1	<p>Vendor ID</p> <p>Must be Numeric</p> <p><i>HMRC recommend that this should be included in all test and live submissions</i></p>	4	Optional	Numeric	ATT/ATT1	49
T3	<p>Developer's Name</p> <p>This should be provided by the Software Developer <i>when submitting test files.</i></p> <p><i>HMRC recommend this is included on live submissions to enable them to produce software vendor reports.</i></p> <p><i>If present must be Alphanumeric conforming to Character Set B.</i></p>	35	Optional	Alphanumeric	ATT/ATT1	55
T4	<p>Payroll Product Name</p> <p>This should be provided by the Software Developer <i>when submitting test files.</i></p> <p><i>HMRC recommend this is included on live submissions to enable them to produce software vendor reports.</i></p> <p><i>If present must be Alphanumeric conforming to Character Set B.</i></p>	35	Optional	Alphanumeric	ATT/ATT1	56

Message Implementation Guidelines for Employer Payment Summary

Validation Rule / Data Item Number	EPS Field Name <i>Validation Rules</i>	Maximum Field Length	Status	Format	Segment / Record Name	Qualifier (contents of incorrectly qualified segments will be discarded)
T5	<p>Payroll Product Version</p> <p>This should be provided by the Software Developer <i>when submitting test files.</i></p> <p><i>HMRC recommend this is included on live submissions to enable them to produce software vendor reports.</i></p> <p><i>If present must be Alphanumeric conforming to Character Set B..</i></p>	35	Optional	Alphanumeric	ATT/ATT1	57

Message Implementation Guidelines for Employer Payment Summary

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Mandatory Record					
4 *	Header Identifier	1	4	an4	Must contain ****	
	Header Version	5	8	an4	Must contain 001A	
	Data Type	9	16	an8	Must contain EPS17	
	Data Type Version	17	20	an4	Must contain 1.0	
	Data Type Release	21	21	a1	Must contain Space	
	Sender Identification	22	56	an35	Must contain SENDER ID	
	Recipient ID	57	91	an35	Must contain HMRC	As advised during the registration process - see Section 7.1
	Test Indicator	92	92	an1	Must contain space for a Live interchange or "1" for a Test interchange	
	Urgent Marker	93	93	a1	Must contain Space	
	Transmission date	94	101	n8	Must contain Format must be CCYYMMDD	
	Transmission time	102	107	n6	Must contain Format must be HHMMSS	
	Interchange Control Reference	108	121	n14	Must contain An incrementing count for each new 4* header	
	Sender Sub-Address	122	135	a14	Must contain Spaces	
	Recipient Sub-Address	136	149	a14	Must contain Spaces	
GFF example: ****001AEPS17 1.0 SENDER ID HMRC 2017120309354800000000000001						For Live transmissions
GFF example: ****001AEPS17 1.0 SENDER ID HMRC 1 2017120309354800000000000001						For Test transmissions
	Mandatory Record					
BGM1	Beginning of Message	1	5		Must contain BGM1	
	Form type	7	9	an3	Must contain 25	25 = qualifier for EPS
GFF example: BGM1 25						
	Optional Record					
NAD1A	Name and Address	1	5		Must contain NAD1A	
	Party qualifier	7	9	an3	Must contain SD	SD = qualifier for Software Developer
	Address Line 1	11	189	an179	Must contain Spaces	
GFF example: NAD1A SD						

Message Implementation Guidelines for Employer Payment Summary

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
ATT1	Attribute of Software Developer	1	5		Must contain	ATT1
	Attribute qualifier	7	9	an3	Must contain	49
	Attribute	11	45	an35	Must contain	Vendor ID - format n4 See Validation Rule T1
GFF example: ATT1 49 0001						
	Optional Record					
ATT1	Attribute of Software Developer	1	5		Must contain	ATT1
	Attribute qualifier	7	9	an3	Must contain	55
	Attribute	11	45	an35	Must contain	Developers Name - format an..35 See Validation Rule T3
GFF example: ATT1 55 SOFTWARE DEVELOPERS LIMITED						
	Optional Record					
ATT1	Attribute of Software Developer	1	5		Must contain	ATT1
	Attribute qualifier	7	9	an3	Must contain	56
	Attribute	11	45	an35	Must contain	Payroll Product Name - format an..35 See Validation Rule T4
GFF example: ATT1 56 PAYROLL PRODUCT NAME						
	Optional Record					
ATT1	Attribute of Employer	1	5		Must contain	ATT1
	Attribute qualifier	7	9	an3	Must contain	57
	Attribute	11	45	an35	Must contain	Payroll Product Version - format an..35 See Validation Rule T5
GFF example: ATT1 57 6.1						

Message Implementation Guidelines for Employer Payment Summary

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Mandatory Record					
NAD1A	Name and Address	1	5		Must contain	NAD1A Required to qualify following ATT record
	Party qualifier	7	9	an3	Must contain	BG BG = qualifier for Employer
	Address Line 1	11	45	an35	Must contain	Spaces
	Address Line 2	47	81	an35	Must contain	Spaces
	Address Line 3	83	117	an35	Must contain	Spaces
	Address Line 4	119	153	an35	Must contain	Spaces
	Address Line 5	155	189	an35	Must contain	Spaces
GFF example: NAD1A BG						
	Mandatory Record					
NAD1B	Name and Address	1	5		Must contain	NAD1B Required to qualify following ATT record
	Party name	7	41	an35	Must contain	Employer Name – format an..35 See Validation Rule 4
	Postcode	43	52	an10	Must contain	Spaces
GFF example: NAD1B EMPLOYER NAME						
	Mandatory Record					
ATT1	Attribute of Employer	1	5		Must contain	ATT1
	Attribute qualifier	7	9	an3	Must contain	7 7 = qualifier for Employer PAYE Reference
	Attribute	11	45	an35	Must contain	Employer PAYE Reference – format an..10 See Validation Rule 2
GFF example: ATT1 7 AZ12345						
	Mandatory Record					
ATT1	Attribute of Employer	1	5		Must contain	ATT1
	Attribute qualifier	7	9	an3	Must contain	103 103 = Qualifier for Employer Accounts Office Reference Number
	Attribute	11	45	an35	Must contain	Employer Accounts Office Reference Number – format an13 See Validation Rule 3
GFF example: ATT1 103 123PA4567890X						

Message Implementation Guidelines for Employer Payment Summary

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Mandatory Record					
NAD1A	Name and Address	1	5		Must contain	NAD1A
	Party qualifier	7	9	an3	Must contain	TC
	Spaces	11	189	an179	Must contain	Spaces
GFF example: NAD1A TC						
	Mandatory Record					
ATT1	Attribute of HMRC Office	1	5		Must contain	ATT1
	Attribute qualifier	7	9	an3	Must contain	17
	Attribute	11	45	an35	Must contain	HMRC Office Number – format n3, 001 to 999
GFF example: ATT1 17 123						
	Mandatory Record					
DTM1	Date and Time	1	5		Must contain	DTM1
	Date qualifier	7	9	an3	Must contain	166
	Date	11	45	an35	Must contain	2017
	Date format qualifier	47	49	an3	Must contain	602
GFF example: DTM1 166 2017 602						
	Mandatory Record					
DTM1	Date and Time	1	5		Must contain	DTM1
	Date qualifier	7	9	an3	Must contain	243
	Date	11	45	an35	Must contain	Date of Message – format CCYYMMDD
	Date format qualifier	47	49	an3	Must contain	102
GFF example: DTM1 243 20161203 102						
	Mandatory Record					
UNS1	Section Identifier	1	5		Must contain	UNS1
GFF example: UNS1						

Message Implementation Guidelines for Employer Payment Summary

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Mandatory Record					
UNS2	Section Identifier	1	5		Must contain	UNS2
GFF example: UNS2						
	Optional Record					
ATT2	Attribute of Employer	1	5		Must contain	ATT2
	Attribute qualifier	7	9	an3	Must contain	241
	Attribute	11	45	an35	Must contain	Tax Month – format n..2 See Validation Rule 167
GFF example: ATT2 241 09						
	Optional Record					
ATT2	Attribute of Employer	1	5		Must contain	ATT2
	Attribute qualifier	7	9	an3	Must contain	200
	Attribute	11	45	an35	Must contain	No Payment for Period – format Y See Validation Rule 87Ba <i>Must be “Y” if no payment made during this pay period</i> <i>Otherwise, not supplied</i>
GFF example: ATT2 200 Y						
	Optional Record					
ATT2	Attribute of Employer	1	5		Must contain	ATT2
	Attribute qualifier	7	9	an3	Must contain	240
	Attribute	11	45	an35	Must contain	Employment Allowance Indicator – format Y or N See Validation Rule 166 <i>Must be “Y” or “N”</i> <i>Otherwise, not supplied</i>
GFF example: ATT2 240 Y						

Message Implementation Guidelines for Employer Payment Summary

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					This record should only be provided if a scheme has ceased.
ATT2	Attribute of Employer	1	5		Must contain	ATT2
	Attribute qualifier	7	9	an3	Must contain	220
	Attribute	11	45	an35	Must contain	Final Submission Ceased Indicator - format Y See Validation Rule 108
GFF example: ATT2 220 Y						
	Optional Record					This record should only be provided if this is the final submission for the year.
ATT2	Attribute of Employer	1	5		Must contain	ATT2
	Attribute qualifier	7	9	an3	Must contain	221
	Attribute	11	45	an35	Must contain	Final Submission for Year Indicator - format Y See Validation Rule 109
GFF example: ATT2 221 Y						
.	Optional Record					This record should only be provided if Account Number or Branch sort Code is present
ATT2	Attribute of Employer	1	5		Must contain	ATT2
	Attribute qualifier	7	9	an3	Must contain	236
	Attribute	11	45	an35	Must contain	Account Holder's Name – format an..28 See Validation Rule 156
GFF example: ATT2 236 Another Ltd						
.	Optional Record					This record should only be provided if Account Holder's Name or Branch sort Code is present
ATT2	Attribute of Employer	1	5		Must contain	ATT2
	Attribute qualifier	7	9	an3	Must contain	237
	Attribute	11	45	an35	Must contain	Account number – format n8 See Validation Rule 157
GFF example: ATT2 237 12345678						

Message Implementation Guidelines for Employer Payment Summary

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					This record should only be provided if Account Holder's Name or Account number is present
ATT2	Attribute of Employer	1	5		Must contain	ATT2
	Attribute qualifier	7	9	an3	Must contain	238
	Attribute	11	45	an35	Must contain	Branch sort code – format n6 See Validation Rule 158
GFF example: ATT2 238 123456						
.	Optional Record					
ATT2	Attribute of Employer	1	5		Must contain	ATT2
	Attribute qualifier	7	9	an3	Must contain	239
	Attribute	11	45	an35	Must contain	Building society reference See Validation Rule 159
GFF example: ATT2 239 A1123BC						
	Optional Record					This record is Optional. It should only be provided if No Payment for Period is present
DTM2	Date and Time	1	5		Must contain	DTM2
	Date qualifier	7	9	an3	Must contain	351
	Date	11	45	an35	Must contain	No Payment Date From - format CCYYMMDD See validation rule 137
	Date format qualifier	47	49	an3	Must contain	102 102 = qualifier for format CCYYMMDD
GFF example: DTM2 351 20160606 102						
	Optional Record					This record is Optional. It should only be provided if No Payment for Period is present
DTM2	Date and Time	1	5		Must contain	DTM2
	Date qualifier	7	9	an3	Must contain	352
	Date	11	45	an35	Must contain	No Payment Date To - format CCYYMMDD See validation rule 137A
	Date format qualifier	47	49	an3	Must contain	102 102 = qualifier for format CCYYMMDD
GFF example: DTM2 352 20160705 102						

Message Implementation Guidelines for Employer Payment Summary

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					This record is Optional. If present, Period Of Inactivity To must also be present
DTM2	Date and Time	1	5		Must contain	DTM2
	Date qualifier	7	9	an3	Must contain	353
	Date	11	45	an35	Must contain	Period Of Inactivity From - format CCYYMMDD See validation rule 136
	Date format qualifier	47	49	an3	Must contain	102 102 = qualifier for format CCYYMMDD
GFF example: DTM2 353 20161206 102						
	Optional Record					This record is Optional. If present, Period Of Inactivity From must also be present
DTM2	Date and Time	1	5		Must contain	DTM2
	Date qualifier	7	9	an3	Must contain	354
	Date	11	45	an35	Must contain	Period Of Inactivity To - format CCYYMMDD See validation rule 136A
	Date format qualifier	47	49	an3	Must contain	102 102 = qualifier for format CCYYMMDD
GFF example: DTM2 354 20170105 102						
	Optional Record					This record should only be provided if Final Submission Ceased Indicator is present
DTM2	Date and Time	1	5		Must contain	DTM2
	Date qualifier	7	9	an3	Must contain	338
	Date	11	45	an35	Must contain	Date Scheme Ceased - format CCYYMMDD See validation rule 119
	Date format qualifier	47	49	an3	Must contain	102 102 = qualifier for format CCYYMMDD
GFF example: DTM2 338 20170131 102						

Message Implementation Guidelines for Employer Payment Summary

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
TAX1	Tax Details	1	5		Must contain	TAX1
	Tax qualifier	7	9	an3	Must contain	36
GFF example: TAX1 36						
	Optional Record					
MOA1	Monetary Amount	1	5		Must contain	MOA1
	Monetary Amount	7	41	n35	Must contain	SMP Recovered (Value of Statutory Maternity Pay recovered year to date) – format n..10 specified in pence
	Currency	43	45	an3	Must contain	GBP or spaces
GFF example: MOA1 0000000000000000000000000000000012400						
	Optional Record					
TAX1	Tax Details	1	5		Must contain	TAX1
	Tax qualifier	7	9	an3	Must contain	128
GFF example: TAX1 128						
	Optional Record					
MOA1	Monetary Amount	1	5		Must contain	MOA1
	Monetary Amount	7	41	n35	Must contain	SPP Recovered (Value of Statutory Paternity Pay recovered year to date) – format n..10 specified in pence
	Currency	43	45	an3	Must contain	GBP or spaces
GFF example: MOA1 0000000000000000000000000000000003240						

Message Implementation Guidelines for Employer Payment Summary

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
TAX1	Tax Details	1	5		Must contain	TAX1
	Tax qualifier	7	9	an3	Must contain	130
GFF example: TAX1 130						
	Optional Record					
MOA1	Monetary Amount	1	5		Must contain	MOA1
	Monetary Amount	7	41	n35	Must contain	SAP Recovered (Value of Statutory Adoption Pay recovered year to date) – format n..10 specified in pence
	Currency	43	45	an3	Must contain	GBP or spaces
GFF example: MOA1 0000000000000000000000000000023300						
	Optional Record					
TAX1	Tax Details	1	5		Must contain	TAX1
	Tax qualifier	7	9	an3	Must contain	138
GFF example: TAX1 138						
	Optional Record					
MOA1	Monetary Amount	1	5		Must contain	MOA1
	Monetary Amount	7	41	n35	Must contain	ShPP Recovered (Value of Shared Parental Pay recovered year to date) – format n..10 specified in pence
	Currency	43	45	an3	Must contain	GBP or spaces
GFF example: MOA1 0000000000000000000000000000003240						

Message Implementation Guidelines for Employer Payment Summary

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
TAX1	Tax Details	1	5		Must contain	TAX1 Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain	33 33 = qualifier for NIC Compensation on SMP
GFF example: TAX1 33						
	Optional Record					
MOA1	Monetary Amount	1	5		Must contain	MOA1
	Monetary Amount	7	41	n35	Must contain	NIC Compensation on SMP (Value of NIC Compensation on Statutory Maternity Pay year to date) – format n..10 specified in pence See Validation Rule 97
	Currency	43	45	an3	Must contain	GBP or spaces
GFF example: MOA1 003124						
	Optional Record					
TAX1	Tax Details	1	5		Must contain	TAX1 Required to qualify following MOA record
	Tax qualifier	7	9	an3	Must contain	129 129 = qualifier for NIC Compensation on SPP
GFF example: TAX1 129						
	Optional Record					
MOA1	Monetary Amount	1	5		Must contain	MOA1
	Monetary Amount	7	41	n35	Must contain	NIC Compensation on SPP (Value of NIC Compensation on Statutory Paternity Pay year to date) – format n..10 specified in pence See Validation Rule 98
	Currency	43	45	an3	Must contain	GBP or spaces
GFF example: MOA1 0052400						

Message Implementation Guidelines for Employer Payment Summary

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					
TAX1	Tax Details	1	5		Must contain	TAX1
	Tax qualifier	7	9	an3	Must contain	131
GFF example: TAX1 131						
	Optional Record					
MOA1	Monetary Amount	1	5		Must contain	MOA1
	Monetary Amount	7	41	n35	Must contain	NIC Compensation on SAP (Value of NIC Compensation on Statutory Adoption Pay year to date) – format n..10 specified in pence
	Currency	43	45	an3	Must contain	GBP or spaces
GFF example: MOA1 0000000000000000000000000000000009600						
	Optional Record					
TAX1	Tax Details	1	5		Must contain	TAX1
	Tax qualifier	7	9	an3	Must contain	139
GFF example: TAX1 139						
	Optional Record					
MOA1	Monetary Amount	1	5		Must contain	MOA1
	Monetary Amount	7	41	n35	Must contain	NIC Compensation on ShPP (Value of NIC Compensation on Shared Parental Pay year to date) – format n..10 specified in pence
	Currency	43	45	an3	Must contain	GBP or spaces
GFF example: MOA1 00000000000000000000000000000000052400						

Message Implementation Guidelines for Employer Payment Summary

Record Name	Record Description	From	To	Format / Length	Record Contents	Notes
	Optional Record					This record should only be provided if the Employer is a CIS Limited Company
TAX1	Tax Details	1	5		Must contain	TAX1
	Tax qualifier	7	9	an3	Must contain	122 122 = qualifier for CIS Deductions Suffered
GFF example: TAX1 122						
	Optional Record					This record should only be provided if the Employer is a CIS Limited Company
MOA1	Monetary Amount	1	5		Must contain	MOA1
	Monetary Amount	7	41	n35	Must contain	CIS Deductions Suffered (Value of CIS deductions suffered year to date) – format n..12 specified in pence
	Currency	43	45	an3	Must contain	GBP or spaces
GFF example: MOA1 0000000000000000000000000324842						
	Mandatory Record					
CNT1	Control - Number of LIN through DTM records	1	5		Must contain	CNT1
	Total number of details	7	24	n18	Must contain	This record is required to maintain message structure. Value = 0
GFF example: CNT1 0000000000000000						

6.1.1 GFF: EPS Example

Contact the Software Developer Support Team (SDST) for an example of an EPS GFF message on:
03000 518308 or SDSTeam@hmrc.gsi.gov.uk.

6.2 EDIFACT Layout

An EDIFACT message is made up of segments of data.

The segments used in the EPS17 message are shown below.

Each segment is made up of Composite elements and Stand-alone elements. Generally, Composite element names begin with a "C" for Composite, e.g. C002 in the BGM segment below. Composite elements within Service segments (UNB, UNH, UNT, UNZ) are different - their names begin with an "S" for Service, e.g. S001 in the UNB segment below.

Composite elements are made up of several Simple elements, each of which has its own identifying number, e.g. 1001 in the C002 Composite element in the BGM segment below.

Stand-alone elements are just like Simple elements, except that they are not part of a Composite element, e.g. 3035 in the NAD segment below.

Composite and Stand-alone elements are shown in BOLD in the table below.

Simple elements are shown in Normal font.

EDIFACT element contents with fixed values are shown in BOLD in the table below.

Contents with variable values are shown in Normal font.

The information above is important because it defines how the EDIFACT data is constructed.

EDIFACT uses special characters (+ : ? and ') to identify the position of data in the segment and consequently the meaning of the data.

' is the segment terminator, + is the segment tag and Composite/Stand-alone element separator, : is the Simple element separator and ? is the release character.

The release character ? immediately preceding one of the characters ' + : ? restores their normal meaning, e.g. O?'CONNOR means O'CONNOR.

The use of the other special characters is explained further below.

Each segment starts with a segment tag or name, e.g. ATT is the segment tag for the Attribute segment.

A plus sign + always follows the segment name. Therefore, ATT+ means this is an Attribute segment.

The Attribute segment carries data which is an attribute of the Employer or Employee as named in the preceding NAD segment.

The layout below shows that the Employer has a single attribute – Employer reference number, but the Employee has many attributes.

The first element of data follows the first plus sign +.

The ATT segment layout below shows that the first element is a Stand-alone element, (it does not start with an S or C), numbered 9017. The data carried in 9017 is the attribute function qualifier which in the EPS17 message is ZZZ.

ATT+ZZZ means this is an Attribute segment with an element Attribute Function Qualifier of ZZZ.

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The plus sign + also marks the end of a Composite or Stand-alone element (except at the end of a segment – see later), giving ATT+ZZZ+

The next element in the ATT segment is a Composite element - C955 Attribute Type. This element is not used in the EPS message, so to signify this the plus sign is used to show the start of the next element giving ATT+ZZZ++

The next element in the ATT segment is a Composite element - C956 Attribute Details. This element is a Composite element containing 4 Simple elements - 9019 Attribute coded, 1131 Code list qualifier, 3055 Code list agency and 9018 Attribute. Data is present in each of these 4 Simple elements.

A colon : is used to separate each Simple element within a Composite element, e.g. ATT+ZZZ++7:2:IR:1234567

As there are no more elements in this segment the + is not used to show the end of this element.

Instead the apostrophe or segment terminator ' is used to signify the end of the segment, thus giving the complete segment as ATT+ZZZ++7:2:IR:1234567'

The data content sent in each segment and an example of how the EDIFACT segment will look is given in the following table.

The format of the data is indicated as follows:-

- a = alpha
- n = numeric
- an = alphanumeric

The length is indicated by the number following the format type:-

- a4 = alpha field 4 characters in length
- n4 = numeric field 4 characters in length
- an4 = alphanumeric field 4 characters in length

The data format within the record contents may be shown with .. between the format type and length. This means the data length is up to the length stated.

- an..10 = alphanumeric field of up to 10 characters
- n..11 = numeric field with a maximum value of up to 11 digits

All monetary values are provided in pence.

Negative values are indicated by including a “-” in the left-most position of the field. For example, in a field with format n..9

123456789 represents £1234567.89

-123456789 represents -£1234567.89

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
UNA – Service String segment			Mandatory Segment	Must contain the characters as per the example line	Defines separator characters to be used in the interchange
EDIFACT example: UNA:+.? '					
UNB – Interchange Header			Mandatory Segment		
	S001	SYNTAX IDENTIFIER			
	0001	Syntax identifier	Must contain	UNOC	
	0002	Syntax version number	Must contain	3	
	S002	INTERCHANGE SENDER			
	0004	Sender identification	Must contain	SENDER ID – format an..35	
	S003	INTERCHANGE RECIPIENT			
	0010	Recipient identification	Must contain	HMRC RECEIVER ID	As advised during the Registration process – See Section 7.1
	S004	DATE/TIME OF PREPARATION			
	0017	Date	Must contain	Current Date - format YYMMDD	
	0019	Time	Must contain	Current Time - format HHMM	
	0020	INTERCHANGE CONTROL REFERENCE	Must contain	An incrementing count for each new UNB	
	S005	RECIPIENT REF, PASSWORD	If used		
	0022	Recipient's reference/password	Must contain	SENDER PASSWORD – format an..14	
	0026	APPLICATION REFERENCE	May contain	EPS17	
	0029	PROCESSING PRIORITY CODE	Not Used		
	0031	ACKNOWLEDGEMENT REQUEST	Not Used		
	0032	COMMS AGREEMENT ID	Not Used		
	0035	TEST INDICATOR	May contain	Must not be present for Live interchanges or must contain '1' for Test interchanges	
EDIFACT example: UNB+UNOC:3+SENDERID+HMRC+161203:0730+2++EPS17' For Live transmissions					
EDIFACT example: UNB+UNOC:3+SENDERID+HMRC+161203:0730+2++EPS17+++1' For Test transmissions					

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
UNH - Message Header			Mandatory Segment		
	0062	MESSAGE REFERENCE NUMBER	Must contain	An incrementing count for each new UNH – format an..14	
	S009	MESSAGE IDENTIFICATION			
	0065	Message Type	Must contain	EPS17	
	0052	Message version number	Must contain	1	
	0054	Message release number	Must contain	0	
	0051	Controlling agency	Must contain	IR	
EDIFACT example: UNH+1+EPS17:1:0:IR'					
BGM – Beginning of Message			Mandatory Segment		
	C002	DOCUMENT/MESSAGE NAME			
	1001	Document name, coded	Must contain	25	25 = qualifier for EPS
	1131	Code list qualifier	Must contain	5	
	3055	Code list agency	Must contain	IR	
EDIFACT example: BGM+25:5:IR'					
NAD – Name and Address			Optional Segment		This segment is Optional. It should only be provided by Software Developers
	3035	PARTY QUALIFIER	Must contain	SD	SD = qualifier for Software Developer
	C082	PARTY IDENTIFICATION DETAILS	Not used		
	C058	NAME AND ADDRESS	Not used		
	C080	PARTY NAME	Not used		
	C059	STREET	Not used		
	3164	CITY NAME	Not used		
	3229	COUNTRY SUB-ENTITY IDENTIFICATION	Not used		
	3251	POSTCODE IDENTIFICATION	Not used		
EDIFACT example: NAD+SD'					

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
ATT – Attribute of Software Developer			Optional Segment		This segment is Optional. It should only be provided by Software Developers
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	49	49 = qualifier for Vendor ID
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Vendor ID – format n..4	See Validation Rule T1
EDIFACT example: ATT+ZZZ++49:2:IR:0001'					
ATT – Attribute Employer			Optional Segment		This record is Optional. It should be provided by Software Developers
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	55	55 = qualifier for Developers Name
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Developers Name - format an..35	See Validation Rule T3
EDIFACT example: ATT+ZZZ++55:2:IR:SOFTWARE DEVELOPERS LIMITED'					
ATT – Attribute Employer			Optional Segment		This record is Optional. It should be provided by Software Developers
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	56	56 = qualifier for Payroll Product Name
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Payroll Product Name - format an..35	See Validation Rule T4
EDIFACT example: ATT+ZZZ++56:2:IR:Payroll Product Name'					

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
ATT – Attribute Employer			Optional Segment		This record is Optional. It should be provided by Software Developers
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	57	57 = qualifier for Payroll Product Version
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Payroll Product Version - format an..35	See Validation Rule T5
EDIFACT example: ATT+ZZZ++57:2:IR:6.1'					
NAD – Name and Address			Mandatory Segment		
	3035	PARTY QUALIFIER	Must contain	BG	BG = qualifier for Employer
	C082	PARTY IDENTIFICATION DETAILS	Not used		
	C058	NAME AND ADDRESS			
	3124	Name and address line	Not used		
	3124	Name and address line	Not used		
	3124	Name and address line	Not used		
	3124	Name and address line	Not used		
	3124	Name and address line	Not used		
	C080	PARTY NAME	Must contain	Employer Name – format an..35	See Validation Rule 4
	3036	Party name	Not used		
	C059	STREET	Not used		
	3164	CITY NAME	Not used		
	3229	COUNTRY SUB-ENTITY IDENTIFICATION	Not used		
	3251	POSTCODE IDENTIFICATION	Not used		
EDIFACT example: NAD+BG+++EMPLOYER NAME'					

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
ATT – Attribute of Employer			Mandatory Segment		
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	7	7 = qualifier for Employer PAYE Reference
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Employer PAYE Reference - format an..10	See Validation Rule 2
EDIFACT example: ATT+ZZZ++7:2:IR:AZ12345'					
ATT – Attribute of Employer			Mandatory Segment		
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = code for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	103	103 = code for Employer Accounts Office Reference Number
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Employer Accounts Office Reference Number - format an13	See Validation Rule 3
EDIFACT example: ATT+ZZZ++103:2:IR:123PA4567890X'					
NAD – Name and Address			Mandatory Segment		Required to qualify following ATT segment
	3035	PARTY QUALIFIER	Must contain	TC	TC = qualifier for HMRC Office
	C082	PARTY IDENTIFICATION DETAILS	Not used		
	C058	NAME AND ADDRESS	Not used		
	C080	PARTY NAME	Not used		
EDIFACT example: NAD+TC'					

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
ATT – Attribute of Employer			Mandatory Segment		
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	17	17 = qualifier for HMRC Office Number
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	HMRC Office Number – format n3, 001 to 999	See Validation Rule 1
EDIFACT example: ATT+ZZZ++17:2:IR:123'					
DTM – Date and Time			Mandatory Segment		
	C507	DATE/TIME/PERIOD			
	2005	Date period qualifier	Must contain	166	166 = qualifier for Related Tax Year
	2380	Date period	Must contain	2017	See Validation Rule 18A
	2379	Date period format qualifier	Must contain	602	602 = qualifier for format CCYY
EDIFACT example: DTM+166:2017:602'					
DTM – Date and Time			Mandatory Segment		
	C507	DATE/TIME/PERIOD			
	2005	Date period qualifier	Must contain	243	243 = qualifier for Date of Message
	2380	Date period	Must contain	Date of Message - format CCYYMMDD	
	2379	Date period format qualifier	Must contain	102	102 = qualifier for format CCYYMMDD
EDIFACT example: DTM+243:20161203:102'					
UNS – Section Identifier			Mandatory Segment		
	0081	Section Identifier	Must contain	D	D = qualifier for Detail
EDIFACT example: UNS+D'					
UNS – Section Identifier			Mandatory Segment		
	0081	Section Identifier	Must contain	S	S = qualifier for Summary
EDIFACT example: UNS+S'					

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
ATT – Attribute Of Employer			Optional Segment		
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	241	241 = qualifier for Tax Month
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Tax Month – format n..2	See Validation Rule 167
EDIFACT example: ATT+ZZZ++241:2:IR:9'					
ATT – Attribute Of Employer			Optional Segment		
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	200	200 = qualifier for No Payment for Period
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	No Payment for Period – format Y	See Validation Rule 87Ba <i>Must be "Y" if no payment made during this pay period. Otherwise not supplied</i>
EDIFACT example: ATT+ZZZ++200:2:IR:Y'					

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
ATT – Attribute Of Employer			Optional Segment		
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	240	240 = qualifier for Employment Allowance Indicator
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Employment Allowance Indicator – format Y or N	See Validation Rule 166 <i>Must be “Y” or “N”. Otherwise not supplied</i>
EDIFACT example: ATT+ZZZ++240:2:IR:Y'					
ATT – Attribute Of Employer			Optional Segment		This record is Optional. It should only be provided if a scheme has ceased.
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	220	220 = qualifier for Final Submission Ceased Indicator
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Final Submission Ceased Indicator - format Y	See Validation Rule 108
EDIFACT example: ATT+ZZZ++220:2:IR:Y					

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
ATT – Attribute Of Employer			Optional Segment		This record is Optional. It should only be provided if this is the final submission for the year.
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	221	221 = qualifier for Final Submission for Year Indicator
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Final Submission for Year Indicator - format Y	See Validation Rule 109
EDIFACT example: ATT+ZZZ++221:2:IR:Y					
ATT – Attribute of Employer			Optional Segment		This record is Optional. This record must be provided if Account Number or Branch sort Code is present
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	236	236 = qualifier for Account Holder's Name
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Account Holder's Name – format an..28	See Validation Rule 156
EDIFACT example: ATT+ZZZ++236:2:IR:Another Ltd'					

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
ATT – Attribute of Employer			Optional Segment		This record is Optional. This record must be provided if Account Holder's Name or Branch sort Code is present
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	237	237 = qualifier for Account number
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Account number – format n8	See Validation Rule 157
EDIFACT example: ATT+ZZZ++237:2:IR:12345678'					
ATT – Attribute of Employer			Optional Segment		This record is Optional. This record must be provided if Account Holder's Name or Account number is present
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	238	238 = qualifier for Branch sort code
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Branch sort code – format n6	See Validation Rule 158
EDIFACT example: ATT+ZZZ++238:2:IR:123456'					

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
ATT – Attribute of Employer			Optional Segment		This record is Optional.
	9017	ATTRIBUTE FUNCTION QUALIFIER	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	C955	ATTRIBUTE TYPE	Not used		
	C956	ATTRIBUTE DETAILS			
	9019	Attribute, coded	Must contain	239	239 = qualifier for Building society reference
	1131	Code list qualifier	Must contain	2	
	3055	Code list agency	Must contain	IR	
	9018	Attribute	Must contain	Building society reference – format an..18	See Validation Rule 159
EDIFACT example: ATT+ZZZ++239:2:IR:AB12345'					
DTM – Date and Time			Optional Segment		This record is Optional. It should only be provided if No Payment For period is present
	C507	DATE/TIME/PERIOD			
	2005	Date period qualifier	Must contain	351	351 = qualifier for No Payment Date From
	2380	Date period	Must contain	No Payment Date From - format CCYYMMDD	See Validation Rule 137
	2379	Date period format qualifier	Must contain	102	102 = qualifier for format CCYYMMDD
EDIFACT example: DTM+351: 20160606:102'					
DTM – Date and Time			Optional Segment		This record is Optional. It should only be provided if No Payment For period is present
	C507	DATE/TIME/PERIOD			
	2005	Date period qualifier	Must contain	352	352 = qualifier for No Payment Date To
	2380	Date period	Must contain	No Payment Date To - format CCYYMMDD	See Validation Rule 137A
	2379	Date period format qualifier	Must contain	102	102 = qualifier for format CCYYMMDD
EDIFACT example: DTM+352: 20160705:102'					

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
DTM – Date and Time			Optional Segment		This record is Optional. If present, Period Of Inactivity To must also be present
	C507	DATE/TIME/PERIOD			
	2005	Date period qualifier	Must contain	353	353 = qualifier for Period Of Inactivity From
	2380	Date period	Must contain	Period Of Inactivity From - format CCYYMMDD	See Validation Rule 136
	2379	Date period format qualifier	Must contain	102	102 = qualifier for format CCYYMMDD
EDIFACT example: DTM+353: 20161206:102'					
DTM – Date and Time			Optional Segment		This record is Optional. If present, Period Of Inactivity From must also be present
	C507	DATE/TIME/PERIOD			
	2005	Date period qualifier	Must contain	354	354 = qualifier for Period Of Inactivity To
	2380	Date period	Must contain	Period Of Inactivity To - format CCYYMMDD	See Validation Rule 136A
	2379	Date period format qualifier	Must contain	102	102 = qualifier for format CCYYMMDD
EDIFACT example: DTM+354: 20170105:102'					
DTM – Date and Time			Optional Segment		This record is Optional. It should only be provided if Final Submission Ceased Indicator is present
	C507	DATE/TIME/PERIOD			
	2005	Date period qualifier	Must contain	338	338 = qualifier for Date Scheme Ceased
	2380	Date period	Must contain	Date Scheme Ceased - format CCYYMMDD	See Validation Rule 119
	2379	Date period format qualifier	Must contain	102	102 = qualifier for format CCYYMMDD
EDIFACT example: DTM+338: 20170131:102'					

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		Required to qualify following MOA segment
	5283	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	36	36 = qualifier for SMP Recovered
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR	
EDIFACT example: TAX+9+36:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	SMP Recovered (Value of Statutory Maternity Pay recovered year to date) – format n..10 specified in pence	See Validation Rule 92
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:12400'					

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		Required to qualify following MOA segment
	5283	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	128	128 = qualifier for SPP Recovered
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR	
EDIFACT example: TAX+9+128:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	SPP Recovered (Value of Statutory Paternity Pay recovered year to date) – format n..10 specified in pence	See Validation Rule 93
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:3240'					

Message Implementation Guidelines for Employer Payment Summary

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		Required to qualify following MOA segment
	5283	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	130	130 = qualifier for SAP Recovered
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR	
EDIFACT example: TAX+9+130:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	SAP Recovered (Value of Statutory Adoption Pay recovered year to date) – format n..10 specified in pence	See Validation Rule 94
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:23300'					

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		Required to qualify following MOA segment
	5283	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	138	138 = qualifier for ShPP Recovered
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR	
EDIFACT example: TAX+9+138:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	ShPP Recovered (Value of Shared Parental Pay recovered year to date) – format n..10 specified in pence	See Validation Rule 95
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:3240'					

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Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		Required to qualify following MOA segment
	5283	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	33	33 = qualifier for NIC Compensation on SMP
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR	
EDIFACT example: TAX+9+33:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	NIC Compensation on SMP (Value of NIC Compensation on Statutory Maternity Pay year to date) – format n..10 specified in pence	See Validation Rule 97
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:3124'					

Message Implementation Guidelines for Employer Payment Summary

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		Required to qualify following MOA segment
	5283	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	129	129 = qualifier for NIC Compensation on SPP
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR	
EDIFACT example: TAX+9+129:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	NIC Compensation on SPP (Value of NIC Compensation on Statutory Paternity Pay year to date) – format n..10 specified in pence	See Validation Rule 98
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:52400'					

Message Implementation Guidelines for Employer Payment Summary

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		Required to qualify following MOA segment
	5283	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	131	131 = qualifier for NIC Compensation on SAP
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR	
EDIFACT example: TAX+9+131:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	NIC Compensation on SAP (Value of NIC Compensation on Statutory Adoption Pay year to date) – format n..10 specified in pence	See Validation Rule 99
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:9600'					

Message Implementation Guidelines for Employer Payment Summary

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		Required to qualify following MOA segment
	5283	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	139	139 = qualifier for NIC Compensation on ShPP
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR	
EDIFACT example: TAX+9+139:10:IR'					
MOA – Monetary Amount			Optional Segment		
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	NIC Compensation on ShPP (Value of NIC Compensation on Shared Parental Pay year to date) – format n..10 specified in pence	See Validation Rule 100
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:52400'					

Message Implementation Guidelines for Employer Payment Summary

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
TAX – Tax Details			Optional Segment		This segment is Optional. It should only be provided if the Employer is a CIS Limited Company
	5283	TAX DETAILS	Must contain	9	
	C241	DUTY/TAX/FEE TYPE			
	5153	Tax type, coded	Must contain	122	122 = qualifier for – CIS Deductions Suffered
	1131	Code list qualifier	Must contain	10	
	3055	Code list agency	Must contain	IR	
EDIFACT example: TAX+9+122:10:IR'					
MOA – Monetary Amount			Optional Segment		This segment is Optional. It should only be provided if the Employer is a CIS Limited Company
	C156	MONETARY AMOUNT			
	5025	Monetary amount qualifier	Must contain	ZZZ	ZZZ = qualifier for Mutually defined
	5004	Monetary amount	Must contain	CIS Deductions Suffered (Value of CIS deductions suffered year to date) – format n..12 specified in pence	See Validation Rule 102
	6345	Currency, coded	May contain	GBP (Pounds Sterling)	
EDIFACT example: MOA+ZZZ:324842'					

Message Implementation Guidelines for Employer Payment Summary

Segment Name	EDIFACT Element Name.	Segment Content	Contents		Notes
CNT - Control			Mandatory Segment		
	C270	CONTROL			
	6069	Control qualifier	Must contain	2	2 = qualifier for Number of Line Items in Message
	6066	Control value	Must contain	This record is required to maintain message structure	Value = 0
EDIFACT example: CNT+2:0'					
UNT – Message Trailer			Mandatory Segment		
	0074	NUMBER OF SEGMENTS	Must contain	Message Segment Count Including UNH and UNT Segments, format n..10	
	0062	MESSAGE REFERENCE NUMBER	Must contain	same value as in UNH, format an..14	
EDIFACT example: UNT+76+1'					
Further EPS17 Messages (UNH through UNT segments) may be included here					
UNZ – Interchange Trailer			Mandatory Segment		
	0036	INTERCHANGE CONTROL COUNT	Must contain	Count Of Messages Within Interchange, e.g. 1	
	0020	INTERCHANGE CONTROL REFERENCE	Must contain	same value as 0020 in UNB	
EDIFACT example: UNZ+1+2'					

6.2.1 EDIFACT : EPS Example

Contact the Software Developer Support Team (SDST) for an example of an EPS GFF message on:
03000 518308 or SDSTeam@hmrc.gsi.gov.uk.

7 PROCESSING CHECKLIST

7.1 Registration

All EDI users, whether Software Providers, Employers or Bureaux, must register with HMRC before they can test their data. It is recommended that you register your intent to use EDI as soon as possible after commencing development.

Online Services Helpdesk: 0300 200 3600 or helpdesk@ir-efile.gov.uk

7.2 Character Set

All EDI data submitted to HMRC must be within a defined character set. The character set which must be used within the message is given in Appendix A.

Any message containing characters outside this specific character set, e.g. ~ |, will be rejected before reaching the HMRC system. The error will be reported to the sender.

7.3 Interchange Control References

Each interchange sent by an Employer/Bureau must contain a unique "Interchange Control Reference" (ICR) in its header.

For EDIFACT submissions, the ICR is contained within the UNB segment; for GFF submissions, the ICR is contained within the 4* header.

If any problems occur with the transmission or validation of the data prior to it being processed by HMRC, the ICR will be used to reference the interchange that has failed.

It is essential that the ICR is unique for each EPS interchange sent. It is recommended that the ICR is sequential and increments, i.e. maintain one sequence of ICRs for the messages within this group.

7.4 Monetary Values

All monetary values must be provided in pence.

The validation performed does not perform "reality checks" on monetary values. The onus for ensuring values are correct is on the sender.

7.5 Monetary Values – TAX/MOA Pairing

All monetary values must be provided in a pairing of TAX/MOA records or segments.

The TAX record/segment provides the meaning of the monetary amount provided in the following MOA record/segment.

7.6 GFF Record Lengths

All GFF records must be the correct length as defined in Section 6.1.

A common problem is that the GFF records are the incorrect length, this often occurs when a previously unused optional record is produced. As part of your development please ensure all record lengths, especially optional records, are correct.

7.7 Sending Data to HMRC

The Employer/Bureau is responsible for ensuring transmitted data has been received either by the Value Added Network (VAN) or intermediary communication provider.

This is normally achieved by either checking reports issued by the VAN or setting your communication software to request End to End Responses (EERPs) and checking they are successful.

7.8 Error Correction

The Employer/Bureau is responsible for correcting and resubmitting data reported as faulty. See Sections 2.5 and 2.6 for details of Acknowledgement Reports generated by the EDI Translation Service and HMRC.

Acknowledgement Reports from the EDI Translation Service will quote the Interchange Control Reference (ICR), and also the PAYE Scheme.

Acknowledgement Reports from HMRC will quote the PAYE Scheme.

In both cases the Employer/Bureau will then be expected to correct and resubmit the data.

Message Implementation Guidelines for Employer Payment Summary

APPENDIX A – CHARACTER SETS

Any message containing characters outside of the following character sets will be classed as an error and will be reported to the sender. e.g. ~ |

N.B. EDIFACT uses the characters + : ? and ' to identify the position of the business data in the segment and consequently the meaning of the data.

The ? is used as a release character immediately preceding one of the characters ' + : ? to restore their normal meaning, e.g. O?'CONNOR means O'CONNOR.

		<i>Employer Name</i>	<i>Employer PAYE Reference, Developers Name, Payroll Product Name Payroll Product Version</i>	<i>Account Holder Name, Building Society Reference</i>
Character / Set		Set A	Set B	Set G
Letters, lower case	a to z	Y	Y	Y
Letters, upper case	A to Z	Y	Y	Y
Numerals	0 to 9	Y	Y	Y
Space character		Y	Y	Y
Full Stop	.	Y	Y	Y
Comma	,	Y	Y	Y
Hyphen/minus sign	-	Y	Y	Y
Opening parenthesis	(Y	Y	Y
Closing parenthesis)	Y	Y	Y
Oblique stroke (Slash)	/	Y	Y	Y
Equals sign	=	Y	Y	
Exclamation mark	!	Y	Y	
Quotation Mark	"	Y	Y	
Percentage sign	%	Y	Y	
Ampersand	&	Y	Y	Y
Asterisk	*	Y	Y	Y
Semi-colon	;	Y	Y	
Less than sign	<	Y	Y	
Greater than sign	>	Y	Y	
Apostrophe	'	Y	Y	Y
Plus sign	+	Y	Y	
Colon	:	Y	Y	
Question Mark	?	Y	Y	
Backslash	\	Y		
Open square bracket	[Y		
Close square bracket]	Y		
“At” sign	@	Y		
Dollar sign	\$	Y		
Number sign (Hash sign)	#	Y		
Circumflex	^	Y		
Opening braces	{	Y		
Closing braces	}	Y		
Underscore	_	Y		

APPENDIX B – TAX MONTH VALIDATION

- Any message containing an entry in Tax Month (ATT/ATT2 241) must be received by HMRC within the 'Allowable Period for Submission' associated with the value entered, as detailed in the table below. Any submission that fails this check will be rejected.
- Submissions containing Tax Month 1 can be made from 6th March immediately prior to the start of the Tax Year to which the submission relates, up to 19th May in the Tax Year to which the submission relates.
- Submissions containing Tax Months 2 – 11 can be made within the appropriate 'Allowable Period for Submission' during the Tax Year to which the submission relates (see below).
- Submissions containing Tax Month 12 can be made on or after 6th February in the Tax Year to which the submission relates.

Tax Month	Allowable Period for Submission
1	6 March to 19 May
2	6 April to 19 June
3	6 May to 19 July
4	6 June to 19 August
5	6 July to 19 September
6	6 August to 19 October
7	6 September to 19 November
8	6 October to 19 December
9	6 November to 19 January
10	6 December to 19 February
11	6 January to 19 March
12	6 February onwards