Guidance on RTI Data Items from April 2020

The following table is intended to provide software developers with a brief explanation of the requirements for the fields to aid completion of an RTI submission. Further guidance on operating PAYE in real time is currently available at https://www.gov.uk/topic/business-tax/paye

The guidance should be read in conjunction with the relevant technical specifications for electronic submissions. The ordering of the data items in the table below is not a strict representation of the structure within the xml submission.

- The guidance for the Full Payment Submission relates to submissions containing data for the 2020/21 tax year.

- The guidance for the Employer Payment Summary relates to submissions containing data for the 2020/21 tax year.

- The guidance for the Earlier Year Update relates to submissions containing data for the 2019/20 tax year.

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
1	HMRC Office Number	Your HMRC Office Number is the first part of your Employer's PAYE reference and is three digits. You will either find this number on a P6/P9 coding notice, or an Annual/Budget pack letter. For example, if your Employer's PAYE reference is 123/A246, your HMRC Office Number is **123**.	Y	Y	Y	On every FPS, EPS and EYU submission
2	Employer PAYE Reference	Your Employer's PAYE Reference is on a P6/P9 coding notice, or an Annual/Budget pack letter. The first part of the reference is your three digit HMRC Office Number and the second part of it after the forward slash is your employer reference. For example 123/**A246**	Y	Y	Y	On every FPS, EPS and EYU submission
3	Employer Accounts Office Reference	Your Employer's Accounts Office Reference is on the P30B letter 'Paying PAYE electronically', or if you use payslips, on the front of your P30BC Employer Payment Booklet. The reference is in the format 123PA00045678	Y	Y	Y	On every FPS, EPS and EYU submission
141	SA UTR	Enter your Self Assessment Unique Tax Reference, if applicable. (For example if you are a sole proprietor or partnership.)	Y			To be sent if applicable

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
142	COTAX reference	Enter your Corporation Tax reference, if applicable. (For example if you are a limited company.)	Y			To be sent if applicable
18A	Income Tax year to which submission relates	Indicate the tax year to which the submission relates. The tax year runs from 6th April to 5th April.	Y	Y	Y	On every FPS, EPS and EYU submission
Employee identity details – make sure to verify your employee's information from an official source such as birth certificate, passport, driving licence or official documents from HMRC or the DWP						
5	National Insurance Number	An employee is required by law to give you their National Insurance number, so you should ask for it as soon as they start working for you. A National Insurance number consists of two letters, followed by six numbers, followed by one letter A, B, C or D or a space. You should **not** use a made up number, a default number or one belonging to someone else. If your employee does not have a National Insurance number send a National Insurance number Verification Request (NVR). **You must show an employee's National Insurance number on all RTI submissions where it is known.**	Y		Y	On every employment record (if known)
5A	Title	Enter Mr, Mrs, Miss, Ms or other title	Y		Y	On every employment record (if known)
6	Surname or Family name	**You must show an employee's surname or family name on all RTI submissions.** Make sure that the surname or family name is spelt correctly and in the correct field.	Y		Y	On every employment record

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
7	Forename or given name	Use your employee's first full forename and don't use nicknames or familiar names (for example, don't enter Dave instead of David or Maggie instead of Margaret). Make sure that the forename(s) are spelt correctly, recorded in the correct fields and in the correct order. Do **not** include extra information in this field, such as 'staff' or 'temp'. **You must show an employee's forename or initials on all RTI submissions.**	Y		Y	On every employment record (if known)
8	Initials	If you don't know your employee's full forename(s), enter the initial(s) of the forename(s) in the 'initials' field. HMRC would prefer you not to use initials, so if you do know your employee's full forename(s) please enter this in the appropriate fields. **You must show an employee's forename(s) or initial(s) on all RTI submissions.**	Y		Y	On every employment record if forename not known - at least one forename or initial must be supplied

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
9	Second forename	Enter your employee's second full forename, if applicable, and don't use nicknames or familiar names (for example, don't put Jim instead of James or Liz instead of Elizabeth).	Y		Y	On every employment record (if applicable/known)
10	Date of Birth	Enter the date of birth of your employee. Do **not** use a fictitious or default date of birth. Make sure the date of birth is shown correctly. **You must show an employee's date of birth on all RTI submissions.** Note: If you have indicated 'Yes' at 147 (Payment to a non individual) date of birth is **not** required.	Y		Y	On every employment record

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
11	Current Gender	Enter 'M' (male) or 'F' (female). **You must show an employee's current gender on all RTI submissions.**	Y		Y	On every employment record
12	Passport Number	Enter your employee's passport number, including UK or non UK passports. You enter the passport number where you have collected it as part of your checks that the employee is entitled to work in the UK. https://www.gov.uk/legal-right-work-uk You do not have to do this for employees engaged before you join RTI.	Y		Y	Should be sent once, if held
13	Address line 1	Enter your employee's current residential address.	Y		Y	On every employment record
14	Address line 2	Enter a second line of the employee's current residential address	Y		Y	On every employment record
15	Address line 3		Y		Y	On every employment record (if applicable)
16	Address line 4		Y		Y	On every employment record (if applicable)
17	UK Postcode	Enter a valid UK postcode. Do not make an entry here if your employee's address is in a foreign country, Channel Islands or Isle of Man.	Y		Y	On every employment record (if applicable)
18	Foreign Country	Make an entry here if your employee's address is outside the UK, Channel Islands and Isle of Man.	Y		Y	On every employment record (if applicable)
74	Partner's surname or family name for ShPP	Enter your employee's partner's surname or family name from the form your employee gives you, to apply for ShPP. You can find guidance on ShPP at https://www.gov.uk/shared-parental-leave-and-pay-employer-guide	Y		Y	To be sent once if ShPP claimed

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
75	Partner's forename for ShPP	Enter your employee's partner's forename or given name from the form your employee gives you, to apply for ShPP. Don't use nicknames or familiar names (for example, don't enter Dave instead of David or Maggie instead of Margaret). You can find guidance on ShPP at https://www.gov.uk/shared-parental-leave-and-pay-employer-guide	Y		Y	To be sent once if ShPP claimed
76	Partner's initials for ShPP	If you don't know your employee's partner's full forename(s), enter their initial(s) in the 'initials' field.	Y		Y	To be sent once if ShPP claimed
77	Partner's second forename for ShPP	Enter your employee's partner's second full forename from the form your employee gives you, to apply for ShPP, if applicable. Don't use nicknames or familiar names (for example, don't put Jim instead of James or Liz instead of Elizabeth).	Y		Y	To be sent once if ShPP claimed (if applicable/known)
78	Partners NINO entered on the ShPP claim	Enter your employee's partner's National Insurance number from the form your employee gives you, to apply for ShPP.	Y		Y	To be sent once if ShPP claimed (if known)
Starter Details - Data items 24 to 153 in the table below may apply more than once for an individual who has two or more employments under the same PAYE scheme*						
24	Starting Date	Make an entry here at the time of reporting the first payment to your employee. Do not include the starting date if it has already been reported in an earlier submission. There is no longer a separate process to notify HMRC of new starters; new starter details must be included in the first RTI submission reporting the first payment.	Y		Y	To be sent on starter notification only

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
24A	Starting declaration	If you have entered a 'Starting Date' at 24, you must complete this declaration. This declaration does not apply for new occupational pensioners and employees seconded to work in the UK. When your employee starts you should ask them to confirm whether: A. this is their first job since the start of the tax year (6th April) B. this is currently their only job C. they have another job or pension Enter A, B or C, corresponding with the employee's declaration. You can find further guidance at https://www.gov.uk/new-employee	Y		Y	To be sent on starter notification only
27	Indicator of Student Loan deduction needed	If your employee is repaying a student loan through your payroll indicate 'Yes'. You can find guidance on Student Loan deductions at https://www.gov.uk/new-employee For new employees the plan type for the employer to use in the calculation for student loan deductions should be obtained from the employee.	Y		Y	To be sent on starter notification only (if applicable)
193	Indicator of Postgraduate Loan deduction needed	If your employee is repaying a postgraduate loan through your payroll indicate 'Yes'. You can find guidance on Student Loan deductions at https://www.gov.uk/new-employee	Y		Y	To be sent on starter notification only (if applicable)

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
**Seconded Employees - Only one of the indicators 28, 29 or 30 should be present if your employee is seconded to work in the UK** A Seconded Employee is someone who has been sent to work in the UK by their overseas employer but still has a contract with their overseas employer. **A seconded employee includes: ❖ individuals working wholly or partly in the UK for a UK resident employer on assignment **whilst remaining employed by an overseas employer** ❖ individuals assigned to work wholly or partly in the UK at a recognised branch of their overseas employer's business ❖ all individuals included by an employer within a dedicated expatriate scheme or an expatriate modified PAYE scheme (EPM6). **Data items 31 and 31A also only apply if your employee is seconded to work in the UK.**				
28	Indicator if intention to live in UK for 183 days or more	If your employee has been seconded to work in the UK and intends to live in the UK for 183 Days or more indicate 'Yes'. You can find guidance in HMRC booklet CWG2 Employer Further Guide to PAYE/NICs	Y		Y	To be sent on starter notification only (if applicable)
29	Indicator if intention to live in UK for less than 183 days	If your employee has been seconded to work in the UK and intends to live in the UK for less than 183 days indicate 'Yes'. You can find guidance in HMRC booklet CWG2 Employer Further Guide to PAYE/NICs	Y		Y	To be sent on starter notification only (if applicable)
30	Indicator if individual will be working both in / out of the UK but living abroad	If your employee has been seconded to work in the UK and will be working for you both inside and outside the UK, but will be living abroad indicate 'Yes'. You can find guidance in HMRC booklet CWG2 Employer Further Guide to PAYE/NICs	Y		Y	To be sent on starter notification only (if applicable)
31	Indicator of European Economic Area citizen	If your employee is from a country in the European Economic Area indicate 'Yes'. You can find guidance in HMRC booklet CWG2 Employer Further Guide to PAYE/NICs	Y		Y	To be sent on starter notification only (if applicable)
31A	Indicator that this is an EPM6 (Modified) Scheme	If this submission relates to an EPM6 (Modified) Scheme for tax equalised expatriate employees indicate 'Yes'. https://www.gov.uk/hmrc-internal-manuals/paye-manual/paye82002	Y		Y	To be sent on starter notification only (if applicable)

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
33	Indicator that an Occupational pension is being paid because they are a recently bereaved Spouse/civil partner	If entry needed indicate 'Yes'	Y		Y	To be sent on starter notification only (if applicable)
34	Annual amount of occupational pension	Make an entry here for **all new occupational pension and annuity cases**, including pence. For example 1200.60 Enter the full annual amount of the pension, do not pro-rata it from the start date. If the payment is flexibly accessing pension rights (item 168) enter the amount of the first payment made. If you have indicated 'Yes' at 33, there must be a numeric entry here, including pence. Must only be present for Occupational pension cases.	Y		Y	To be sent on starter notification only (if applicable)
36	Indicator that a state pension is being paid because they are a recently bereaved Spouse/civil partner/Dependant Child	You can ignore this data item. This is only used for submissions being made by DWP, it should not be supplied by any other employer.	Y			
37	Annual amount of State pension	You can ignore this data item. This is only used for submissions being made by DWP, it should not be supplied by any other employer.	Y			

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Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
38	Payroll ID in this employment	If you have a unique identifier (payroll number or works number) for this employee and wish to see this on HMRC output, enter it here exactly as you would like it to appear. The Payroll ID supplied will overwrite any Payroll ID held by HMRC where 39 and 40 are completed. If an employee has more than one employment in the PAYE scheme then each employment should have a unique payroll ID. More than one employment means at any time in the PAYE scheme, so this covers multiple employments or, if an employee leaves and is re-employed then a different payroll ID should be used and you should start their year to date information again as 0.00. You should never re-use a previous payroll ID. A different Payroll ID must be used even if the employee is re-employed in a different tax year.	Y		Y	On every employment record (if applicable)
39	Indicator that Payroll ID for this employment, if present on last submission, has changed this pay period	If entry needed indicate 'Yes'.	Y			Only if payroll ID changed since previous submission
40	Old Payroll ID for this employment	If you have indicated 'Yes' at 39, enter the unique identifier (payroll number or works number) for this employee that you supplied to HMRC on your previous submission(s). This should only be completed if the Payroll ID has changed. In a very few limited circumstances the Old Payroll ID may not be obtainable. In those circumstances only omit this field.	Y			Only if payroll ID changed since previous submission

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
40A	Irregular Employment Payment Pattern Indicator	Indicate 'Yes' if your employee is paid on an irregular basis, for example; • casual or seasonal employees whose employment contract continues • employees on maternity leave, long term sick leave or leave of absence and will not be paid for a period of three months or more – but you still regard them as employees HMRC will check if employees have not been paid for a specific period of time and will treat them as having left that employment. To avoid that happening for employees who do not get paid regularly, we ask that you use the irregular payment pattern indicator on every FPS submitted for that employee.	Y			On every employment record (if applicable)
41	Date employment contract ended or state pension or taxable benefit ended	Enter the date your employee stopped working for you, at the time of reporting the final payment to your employee. This information must be included in the RTI submission that reports the employee's final payment. If the date of leaving is earlier than the previous 6 tax years, or the date of leaving is unknown, show the date of the payment as the date of leaving.	Y		Y	To be sent on leaver notification or for payment after leaving only
41A	Taxable pay to date in this employment including payrolled benefits in kind	Enter your employee's 'Total taxable pay to date' within the tax year, including this payment. **Do not include taxable pay from any previous employment.** Enter the cumulative amount in your employment since last 5th April for the following: • All pay, including wages, salaries, fees, overtime, bonuses and commission • Pension income from registered pension schemes • Employer-financed retirement benefits schemes • All Statutory Payments • Payrolled benefits in kind • Certain benefits – You can find guidance on this in HMRC's booklet CWG2 Employer Further Guide to PAYE/NICs **Minus** any authorised deductions under the 'net pay arrangements' for superannuation contributions, or payroll giving schemes.	Y			On every employment record (YTD)

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
41B	Total tax to date in this employment	Enter the total tax to date in this employment within the tax year, including this payment. **Do not include tax deducted from any previous employment.**	Y			On every employment record (YTD)
41C	Total student loans repayment recovered in year to date in this employment	Enter the total student loans repayment recovered to date in this employment within the tax year, including this payment.	Y			Once an amount sent, it must be supplied for the remainder of the tax year (YTD)
194	Total Postgraduate Loan repayments recovered in year to date in this employment	Enter the total postgraduate loan repayment recovered to date in this employment within the tax year, including this payment.	Y			Once an amount sent, it must be supplied for the remainder of the tax year (YTD)
42	Pay frequency	Make one entry from the following: • W1 (Weekly) • W2 (Fortnightly) • W4 (4 Weekly) • M1 (Calendar Monthly) • M3 (Quarterly) • M6 (Bi-annually) • MA (Annually) • IO (One-off*) • IR (Irregular) *A 'one-off' is where someone is employed to do a one-off piece of work, say, for one week or month, and only receives one payment. This differs from the other pay frequencies where an employee remains in your employment although paid on an irregular, quarterly or annual basis.	Y			On every employment record

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
43	Payment Date	Enter the payment date for your employee. If the payment date falls on a 'non-banking day' show the payment as having been made on the regular payday. See https://www.gov.uk/running-payroll/fps-after-payday	Y			On every employment record
154	Late PAYE reporting reason	If you are reporting a payment to an individual after the date it was paid, you may provide a reason why you have not been able to report on time. You will select the relevant category from the choices below. A reason should be supplied, where applicable, to each late reported payment within the FPS A – Notional payment: Payment to Expat by third party or overseas employer B – Notional payment: Employment related security C – Notional payment: Other D – Payment subject to Class 1 NICs but P11D/P9D for tax F – No requirement to maintain a Deductions Working Sheet or Impractical to report work done on the day G – Reasonable excuse H – Correction to earlier submission You should not provide a reason where none of the above apply. See https://www.gov.uk/guidance/what-payroll-information-to-report-to-hmrc#late-reporting-reason	Y			If applicable for this payment
44	Tax Week Number	If your payroll is weekly, fortnightly or 4 weekly, enter the tax week number that applied to the tax calculation for the payment. e.g. for a 4 weekly payroll this data item will equal 4 for all pay days between 6th April and 3rd May You can find further advice in CWG2 Employer Further Guide to PAYE/NICs	Y			One of tax week or tax month number on every employment record
45	Tax Month Number	If your payroll is monthly, enter the month number corresponding with that particular pay day. You can find further advice in CWG2 Employer Further Guide to PAYE/NICs	Y			One of tax week or tax month number on every employment record

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
48	Number of earnings period(s) covered by payment	Enter '1' if your employee is paid at regular intervals, for example, weekly, monthly, multiples of weeks or months. However, if your employee gets paid in advance or arrears for more than one earnings period, then you should reflect the number of earnings periods covered. For example, if your employee is paid 1 weeks wage and 2 weeks wages paid in advance for holidays the number of EPs covered is 3 and you should enter '3'. You can find guidance on earnings periods in HMRC's booklet CWG2 Employer Further Guide to PAYE/NICs For occupational pensioners enter '1'.	Y			On every employment record

49	Aggregated earnings indicator	Indicate 'Yes' if earnings from more than one job have been added together to calculate National Insurance contributions (NICs).
		
		You must indicate on each employment where you have aggregated earnings from all jobs to assess NICs, where your employee has:
		
		   a) more than one job with you;
		   b) two or more jobs with different employers who in respect of those jobs carry on business in association with each other.
		
		You can find guidance on aggregated earnings in HMRC's booklet CWG2 Employer Further Guide to PAYE/NICs
		   https://www.gov.uk/government/publications/cwg2-further-guide-to-paye-and-national-insurance-contributions
			Y			On every employment record (if applicable)

51	Indicator that the payment is a payment after date of notification of contract ending	Indicate 'Yes' when a payment is being made after you have made a submission with a leaving date and the employee has not been re-employed, for example a payment after leaving. You can find guidance on payments after leaving at https://www.gov.uk/employee-leaving	Y			If you discover that the leaving date has not already been reported, but you have provided a P45, you must report the leaving date with this payment and indicate "yes".

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
54	Number of normal hours worked	Indicate one of the following 5 bandings that is most appropriate to your employee, based on the number of hours you expect them to normally work in a week: a) Up to 15.99 hrs b) 16-23.99 hrs c) 24 – 29.99 hrs d) 30 hrs or more, or e) Other If your employee is on paid leave, for example annual leave or sick leave, please report the normal hours worked. If you consider a, b, c or d are not appropriate then indicate e. You should only select 'e) Other' if your employee does not have a regular pattern of employment, or if the payment relates to an occupational pension or annuity. It is important to record the correct number of hours your employee has worked to help ensure they receive the right amount of benefits and tax credits they are entitled to. For more about this follow the link below to 'How to work out usual working hours for your tax credits claim'. https://www.gov.uk/claim-tax-credits/working-hours	Y			On every employment record
55	Tax code operated on this payment	Enter the tax code operated. There are four valid formats: 1. Numbers followed by a suffix letter (L, M, N, P, T or Y), for example 870L 2. K followed by numbers, for example K73 3. D followed by a number, for example D1 4. BR, 0T, NT The S prefix to indicate that a Scottish tax code was in use should be reported in the TaxRegime field (data item 55A). The C prefix to indicate that a Welsh tax code was in use should be reported in the TaxRegime field (data item 55A). Do **not** indicate here if the code is non-cumulative – use the Basis is non-cumulative field (data item 56).	Y		Y	On every employment record

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
55A	Tax Regime indicator	Indicate "S" if Scottish income tax operated. For printed or onscreen documents such as P45, P60, payslips etc. the "S" should be added to the beginning of the tax code e.g. S1060L or SK500 Indicate "C" if Welsh income tax operated. For printed or onscreen documents such as P45, P60, payslips etc. the "C" should be added to the beginning of the tax code e.g. C1060L or CK500	Y		Y	On every employment record (if applicable)
56	Tax Code Basis is non-cumulative	Indicate 'Yes' if the code is operated on a week 1/month 1 basis. This is where you are calculating tax in a non-cumulative basis for one of the following reasons: • We have told you to do this on a coding notice • You have a new employee and the instructions tell you to use the tax code on a week 1/month 1 basis	Y		Y	On every employment record (if applicable)
58	Taxable pay in this pay period including payrolled benefits in kind	Enter your employee's 'taxable pay in this pay period' in this employment including • All pay, including wages, salaries, fees, overtime, bonuses and commission • Pension income from registered pension schemes • Employer-financed retirement benefits schemes • All Statutory Payments • Payrolled benefits in kind • Certain benefits – You can find guidance on this in HMRC's booklet CWG2 Employer Further Guide to PAYE/NICs **Minus** any authorised deductions under the 'net pay arrangements' for superannuation contributions, or payroll giving schemes.	Y			On every employment record

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
58A	Value of payments not subject to tax or NICs in pay period	Enter value of other payments made to your employee that are not salary or wages and subject to neither tax nor National Insurance contributions. Do not enter taxable or NICable amounts here. For details of whether a payment is taxable and/or NICable, please refer to the CWG2. https://www.gov.uk/government/publications/cwg2-further-guide-to-paye-andnational-insurance-contributions

Examples of amounts to be reported in 58A include a season ticket loan advance and certain travel and subsistence costs.

Also insert salary or wages not subject to tax or national insurance contributions because these amounts have already been taken into account under the off-payroll working rules. In order for a worker subject to the off-payroll working rules to receive statutory payments any payments made by the worker's intermediary to the worker that are subject to Chapter 10, Part 2 of ITEPA 2003, should be reported by the worker's intermediary using box 58A.

For flexibly accessed pensions, where the software requires the amount of the payment being made to match the amount reported – for example when using Bacs hash data item 118 – then the tax free element of the payment should be reported under data item 58A. | Y | | | If applicable for this payment |
| 58B | Value of deductions from net pay in pay period | Enter value of deductions made from your employee's net pay after deductions for tax, National Insurance and all types of Student Loans.

For example, pension contributions that are **not** paid under a net pay arrangement, trade union subscriptions, subscriptions for health cover and attachment of earnings orders. | Y | | | If applicable for this payment |
| 59 | Pay after statutory deductions | Enter your employee's net pay after statutory deductions for tax, National Insurance and all types of Student Loans only. Do **not** include payments entered at;
• **58A** 'Value of payments not subject to tax or NICs in pay period', and
• **58B** 'Value of deductions from net pay in pay period' | Y | | | If applicable for this payment |

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
60	Value of benefits taxed via the payroll in pay period	Enter the value of benefits in kind on which PAYE has been operated, via the payroll in this pay period. Benefits can only be taxed in this way with the prior agreement of HMRC. P11D's are not required where benefits have been payrolled and this has been registered using the PBIK Service Completion of this box does not negate the need for completion of a form P11D(b) at the end of the tax year.	Y			If applicable for this payment
209	Total real-time Class 1A NICs due on termination awards or sporting testimonials year to date	Enter the total amount of real time Class 1A NICs paid so far this tax year on: • termination awards which exceed the £30,000 threshold, and/or • non-contractual & non-customary sporting testimonial payments which exceed the £100,000 threshold. For guidance on what constitutes qualifying payments please refer to the CWG2 – Employers Guide to PAYE & NICs. This data item should **not t**o be used for reporting Class 1A NICs payable on benefits in kind provided, as instead they are to be paid and reported via the P11D(b) process.	Y			Once an amount sent, it must be supplied for the remainder of the tax year (YTD)
		For items 175 to 186, a "change" is when information reported in an earlier FPS, during the current tax year, for a car or fuel benefit occurs e.g. **• A new/different car is made available to the employee or a car is no longer made available** **• You become aware that information previously provided is incorrect or needs amendment** **• Accessories are added to the car after information was submitted on the FPS (or any other change which would cause the cash equivalent to change)** **• Private fuel is made available/not made available**				
175	Make and model of car	Make and model of car you are payrolling	Y			On the first FPS submitted each tax year and on the FPS following a change.
214	Date first registered	Date of Registration of the car you are payrolling	Y			On the first FPS submitted each tax year and on the FPS following a change.

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
176	CO2 emissions	Approved CO_2 emissions figure of car you are payrolling	Y			On the first FPS submitted each tax year and on the FPS following a change.
211	Zero emissions mileage	The approved zero emissions mileage figure for the car you are payrolling. A figure is only required where the car has CO_2 emissions falling in the range 1-50g/km.	Y			On the first FPS submitted each tax year and on the FPS following a change.
177	Fuel type	Fuel type of car you are payrolling	Y			On the first FPS submitted each tax year and on the FPS following a change.
178	Car identifier	A unique identifier for the car you are payrolling, car registration number is recommended	Y			On the first FPS submitted each tax year and on the FPS following a change.
179	Amendment indicator	To be used to indicate that the information you are reporting is an amendment to payrolled car data reported in an earlier FPS submission.	Y			On the first FPS submitted each tax year and on the FPS following a change.
180	Calculated price	List price added to price of any accessories, minus capital contribution paid by the employee	Y			On the first FPS submitted each tax year and on the FPS following a change.
181	Date car was available from	First date car was made available to employee within tax year	Y			On the first FPS submitted each tax year and on the FPS following a change.
182	Cash equivalent of car	Value of car benefit to be payrolled during tax year	Y			On the first FPS submitted each tax year and on the FPS following a change.
183	Date car was available to	Last date payrolled car was available to employee within tax year	Y			On the first FPS submitted each tax year and on the FPS following a change.
184	Date free fuel provided	First date payrolled free fuel was made available to employee within tax year	Y			On the first FPS submitted each tax year and on the FPS following a change.

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
185	Cash equivalent of fuel	Value of fuel benefit to be payrolled during tax year	Y			On the first FPS submitted each tax year and on the FPS following a change.
186	Date free fuel withdrawn	Last date payrolled fuel was available to employee within tax year	Y			On the first FPS submitted each tax year and on the FPS following a change.
61	Value of employee pension contributions paid under "net pay arrangements" in pay period	Enter the amount of pension contributions your employee paid under 'net pay arrangements' in this pay period. You can find guidance on 'net pay arrangements' at https://www.gov.uk/government/publications/cwg2-further-guide-to-paye-and-national-insurance-contributions	Y			If applicable for this payment
62	Items subject to Class 1 NIC but not taxed under PAYE regulations excluding pension contributions in pay period	Enter the value of items which have been included in gross earnings when assessing Class 1 NICs but not taxed under PAYE, as defined in HMRC's booklet CWG2 Employer Further Guide to PAYE/NICs For example, charitable deductions (payroll giving), non-cash vouchers, payments of employee's personal liabilities to third party such as home utility bills paid by employer.	Y			If applicable for this payment
65	Value of employee pension contributions that are not paid under a net pay arrangement	Enter the deductions made for pension contributions that are **not** made under 'net pay arrangements' in this pay period.	Y			If applicable for this payment
67	Value of Student Loan repayment in this pay period	Enter the student loan deductions in this pay period. You can find guidance on calculating student loans deductions at https://www.gov.uk/new-employee/student-loans	Y			If applicable for this payment

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
192	Student Loan Plan Type in pay period	Enter the plan type in use for the student loan repayment in this pay period	Y			If applicable for this payment
195	Value of Postgraduate Loan repayment in this pay period	Enter the postgraduate loan deductions in this pay period.	Y			If applicable for this payment
68	Value of tax deducted or refunded from this payment	Enter the numeric value of tax deducted or refunded from this payment.	Y			On every employment record
70	Value of Statutory Maternity pay (SMP) year to date	Enter the total SMP paid in the tax year to date in this employment.	Y			Once an amount sent, it must be supplied for the remainder of the tax year (YTD)
71	Value of Statutory Paternity pay (SPP) year to date	Enter the total SPP paid in the tax year to date in this employment.	Y			Once an amount sent, it must be supplied for the remainder of the tax year (YTD)
72	Value of Statutory Adoption pay (SAP) year to date	Enter the total SAP paid in the tax year to date in this employment.	Y			Once an amount sent, it must be supplied for the remainder of the tax year (YTD)

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
73	Value of Shared Parental pay (ShPP) year to date	Enter the total ShPP paid in the tax year to date in this employment.	Y			Once an amount sent, it must be supplied for the remainder of the tax year (YTD)
212	Value of Statutory Parental Bereavement pay (SPBP) year to date	Enter the total SPBP paid in the tax year to date in this employment.	Y			Once an amount sent, it must be supplied for the remainder of the tax year (YTD)

Data items 79 to 143 (excluding 84A and 84B) in the list below may apply more than once for an individual who has more than one National Insurance category letter during the tax year. Do not include anything for any of these data items if the employee is

- **Under age 16, or**
- **Not subject to UK NICs legislation, or**
- **If the payment is something which is NOT earnings for NICs purposes or is officially disregarded, for example, pension payments which are not subject to NICs or**
- **Is earning less than the LEL; and is earning taxable income, where the information is already being reported through the tax data items.**

You must complete data items 79 to 143 (excluding 84A and 84B) for all employees who do not fall into the categories listed above.

If you are reporting more than one NI category letter for an employment, each line of contributions should only contain details relating to the relevant category letter.

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
79	National Insurance category letter in pay period	Enter the National Insurance category letter(s) used in this pay period. You can find guidance on NICs category letters at https://www.gov.uk/national-insurance-rates-letters/category-letters	Y			If applicable for this payment - if multiple NI categories have been used during the year, each category must be shown for the remainder of the year
79A	Gross earnings for NICs year to date	Subject to the bullet points above enter employee's total gross earnings subject to NICs to date within the tax year, include pay below the lower earnings limit (LEL) and above the upper earnings limit (UEL). For example, an employee earning £250 every week would show £250.00 in week 1 and £2500.00 in week 10. While an employee earning £5,000.00 per week would show £5,000.00 (week 1) and £50,000.00 (week 10).	Y			Once an amount sent, it should be supplied for the remainder of the tax year (YTD) - if multiple NI categories have been used during the year, each category must be shown for the remainder of the year.

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
79B	Gross earnings for NICs in this period	Subject to the bullet points above enter employee's total gross earnings subject to NICs in this pay period, include pay below the lower earnings limit (LEL) and above the upper earnings limit (UEL). For example, an employee earning £250 every week would show £250.00. While an employee earning £5,000.00 per week would show £5,000.	Y			If applicable for this payment - if multiple NI categories have been used during the year, each category must be shown for the remainder of the year
82	Value of earnings at the lower earnings limit year to date	Enter your employee's total earnings included in gross pay for NICs at the lower earnings limit (LEL) to date. This will always be a multiple of the LEL. **Do not include earnings that did not reach the LEL in any earnings period.**	Y			Once an amount sent, it should be supplied for the remainder of the tax year (YTD) - if multiple NI categories have been used during the year, each category must be shown for the remainder of the year
82A	Value of earnings above the lower earnings limit up to and including the primary threshold year to date.	Enter your employee's total earnings included in gross pay for NICs above the LEL, up to and including the primary threshold (PT) to date. If NICs Tables are used, the amount entered will be in whole pounds only – there should be no pence. If the exact percentage method is used, the amount entered will be in pounds and pence, unless earnings reach or exceed the PT in which case the entry will be in whole pounds only.	Y			Once an amount sent, it should be supplied for the remainder of the tax year (YTD) - if multiple NI categories have been used during the year, each category must be shown for the remainder of the year (including 0.00 values)
169	Value of earnings above the primary threshold up to and including the upper earnings limit year to date	Enter your employee's total earnings included in gross pay for NICs above the PT, up to and including the upper earnings limit (UEL) to date. If NICs Tables are used, the amount entered will be in whole pounds only – there should be no pence. If the exact percentage method is used, the amount entered will be in pounds and pence, unless earnings reach or exceed the UEL in which case the entry will be in whole pounds only.	Y			Once an amount sent, it should be supplied for the remainder of the tax year (YTD) - if multiple NI categories have been used during the year, each category must be shown for the remainder of the year (including 0.00 values)

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
84A	Director's NIC and method of calculation	If a payment of earnings is made to a company director you must enter either 'AN' or 'AL' to indicate which method of calculation has been used to calculate NICs: • enter 'AN' if you have applied an annual or pro-rata annual earnings period when calculating NICs • enter 'AL' if you have used the alternative method See booklet CA44 for detailed information about paying National Insurance contributions (NICs) for company directors https://www.gov.uk/government/publications/ca44-national-insurance-for-company-directors **Do not make an entry if a payment of earnings is made to someone other than a company director**.	Y			If applicable for this payment
84B	Tax Week No. of appointment of director	If the payment of earnings is made to a company director who was appointed after week 1 of the current tax year, enter the tax week number the director was appointed.	Y			To be sent once during the tax year the directorship began (if applicable)
86A	Total of employer NI contributions in this period	Enter the total of employer's Class 1 NICs payable in this pay period.	Y			If applicable for this payment - if multiple NI categories have been used during the year, each category must be shown for the remainder of the year (including 0.00 values)
86Aa	Total of employer NI contributions year to date	Enter the total of employer's Class 1 NICs payable year to date.	Y			Once an amount sent, it should be supplied for the remainder of the tax year (YTD) - if multiple NI categories have been used during the year, each category must be shown for the remainder of the year (including 0.00 values)

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
86B	Employees contributions due on all earnings in this pay period	Enter the total employee's NICs payable in this pay period	Y			If applicable for this payment - if multiple NI categories have been used during the year, each category must be shown for the remainder of the year (including 0.00 values)
86Ba	Employees contributions due on all earnings year to date	Enter the total employee's NICs payable year to date.	Y			Once an amount sent, it should be supplied for the remainder of the tax year (YTD) - if multiple NI categories have been used during the year, each category must be shown for the remainder of the year (including 0.00 values)

You can only use an EYU for the tax years where you operated PAYE in real time using FPSs and EPSs.

If you are correcting an error in a previous tax year when you used FPSs and EPSs, your EYU should only record the difference between what you had originally submitted and what the figure should be.

For example, if you recorded £100 too little pay on an employee's payroll record, the EYU should show '+£100'. You can only amend year to date data on an EYU.

If you need to submit more than one EYU, each submission must only show the amount of the amendment from the last figures submitted.

For example, if you submit a year to date figure of £10,000 for pay on your last FPS for the year, then realise that the figure should have been £12,000, you will submit an EYU to show '+£2,000'. If you then realise that the actual figure should have been £11,500, you must then submit a second EYU which will show '-£500'.

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
128	National Insurance Category Letter	Enter the category letter with the correct year to date National Insurance data for that category letter			Y	If applicable for this payment

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
129	Gross earnings for NICs	Enter the difference between the last reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be. You will have to do this for each category letter you are correcting and any new category letters you are adding. For an example, see 'Taxable pay' at 120.			Y	If applicable for this payment
130	Value of earnings at Lower Earnings Limit (LEL)	Enter the difference between the last reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be. You will have to do this for each category letter you are correcting and any new category letters you are adding. For an example, see 'Taxable pay' at 120.			Y	If applicable for this payment
131	Value of Earnings from LEL to Primary Threshold	Enter the difference between the last reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be. You will have to do this for each category letter you are correcting and any new category letters you are adding. For an example, see 'Taxable pay' at 120.			Y	If applicable for this payment
170	Value of Earnings from the Primary Threshold up to and including the Upper Earnings Limit	Enter the difference between the last reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be. You will have to do this for each category letter you are correcting and any new category letters you are adding. For an example, see 'Taxable pay' at 120.			Y	If applicable for this payment
134	Total of employer NI Contributions	Enter the difference between the last reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be. You will have to do this for each category letter you are correcting and any new category letters you are adding. For an example, see 'Taxable pay' at 120.			Y	If applicable for this payment

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
135	Employees contributions due on earnings	Enter the difference between the last reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be. You will have to do this for each category letter you are correcting and any new category letters you are adding. For an example, see 'Taxable pay' at 120.			Y	If applicable for this payment

143	NIC refund	If there is **a negative amount of Employee NICs** on the EYU:
		
		1. Enter 'Yes'
		   a. if there is an overpayment of Employee NICs that has been refunded to the employee, **or**
		   b. to confirm that the EYU is to amend a previous submission but no refund of Employee NICs is due.
		
		2. Enter 'No' if there is an overpayment of Employee NICs that has not been refunded to the employee.
					Y	If applicable for this payment

118	BACS hash code	Employers paying their staff via Bacs using their own Service User Number (SUN) either directly using Bacs Approved Solution Software or indirectly via a Bacs Approved Bureau are required to include a cross reference (hash) in both the RTI submission and the standard 18 payment instruction. Employers who use Extended Transmission Service (ETS) or SwiftNet Transmission Service (STS), to submit Standard 18 payment instructions should also include a hash in the Standard 18.	Y			On every employment record (if applicable)
120	Taxable pay	Enter the difference between the last reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be. For example, if you submit a year to date figure of £10,000 for pay on your last FPS for the year, then realise that the figure should have been £12,000, you will submit an EYU to show '+£2,000'. If you then realise that the actual figure should have been £11,500, you must then submit a second EYU which will show '-£500'.			Y	If applicable for this payment

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
165	Value of benefits taxed via payroll	Enter the difference between the last reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be. For an example, see 'Taxable pay' at 120.			Y	If applicable for this payment
160	Value of employee pension contributions paid under 'net pay arrangements	Enter the difference between the last reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be. For an example, see 'Taxable pay' at 120.			Y	If applicable for this payment
161	Value of employee pension contributions that are not paid under 'net pay arrangements'	Enter the difference between the last reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be. For an example, see 'Taxable pay' at 120.			Y	If applicable for this payment
121	Tax	Enter the difference between the last reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be. For an example, see 'Taxable pay' at 120.			Y	If applicable for this payment
122	Student loan repayments	Enter the difference between the last reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be. For an example, see 'Taxable pay' at 120.			Y	If applicable for this payment
196	Value of Postgraduate Loan repayment	Enter the difference between the last reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be. For an example, see 'Taxable pay' at 120.			Y	If applicable for this payment

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
124	Value of Statutory Maternity Pay (SMP)	Enter the difference between the last reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be. For an example, see 'Taxable pay' at 120.			Y	If applicable for this payment
125	Value of Ordinary Statutory Paternity Pay (OSPP)	Enter the difference between the last reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be. For an example, see 'Taxable pay' at 120.			Y	If applicable for this payment
126	Value of Statutory Adoption Pay (SAP)	Enter the difference between the last reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be. For an example, see 'Taxable pay' at 120.			Y	If applicable for this payment
127	Value of Shared Parental pay (ShPP)	Enter the difference between the last reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be. For an example, see 'Taxable pay' at 120.			Y	If applicable for this payment
208	Off-Payroll Worker subject to the rules	If "Yes" then do not make or report any student loan or postgraduate loan deductions, the worker will not be entitled to statutory payments (SAP, SSP, SMP, SPP, ShPP or SPBP) and is not subject to auto-enrolment into a workplace pension.	Y			If applicable for this payment
145	Occpen indicator	Indicate 'Yes' for the first and every payment of pension or income provided from registered pension schemes (including annuities, income from drawdown arrangements, trivial commutation payments, flexibly accessed pensions or an uncrystallised funds pension lump sum) to an individual.	Y			On every employment record (if applicable)

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis

146	Trivial commutation payment type	Type of lump sum paid in place of small pension (**other than** lump sum death benefits and on serious ill-health).
		
		Indicate one of the following:
		  A) Trivial commutation lump sum (TCLS)
		  B) Small pot lump sum payments from personal pension schemes
		  C) Small pot lump sum payments from occupational pension schemes
		
		If 146 is completed you must also complete 148
			Y		Y	If applicable for this payment

147	Payment to a non individual	Indicate 'Yes' where payments are made to a body, such as personal representative, trustee or corporate organisation. https://www.gov.uk/guidance/paying-a-company-pension-or-annuity-through-your-payroll	Y		Y	If applicable for this payment
148	Trivial commutation payment	Enter the total amount of lump sum paid. You must also enter the taxable element of this amount in the 'taxable pay to date' and the 'taxable pay in this period' fields, and any non-taxable amount in the 'non tax or NIC payment' field.	Y		Y	If applicable for this payment
149	Value of benefits taxed via payroll year to date	Enter the value of benefits in kind on which PAYE has been operated, via the payroll, to date in this employment within the tax year.	Y			Once an amount sent, it must be supplied for the remainder of the tax year (YTD)
150	Value of employee pension contributions paid under "net pay arrangements" year to date	Enter the amount of pension contributions your employee paid under 'net pay arrangements' to date in this employment within the tax year.	Y			Once an amount sent, it must be supplied for the remainder of the tax year (YTD)

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
151	Value of employee pension contributions that are not paid under a net pay arrangement year to date	Enter the deductions made for pension contributions that are **not** made under 'net pay arrangements' to date in this employment within the tax year.	Y			Once an amount sent, it must be supplied for the remainder of the tax year (YTD)
152	On strike	Indicate 'Yes' if your employee's pay in this pay period has been reduced due to being on strike.	Y			If applicable for this payment
153	Unpaid absence	Do not complete this field at present	Y			Do not complete this field at present
168	Flexibly accessing pension rights	Indicate 'Yes' if any part of the payment is the employee flexibly accessing their pension. This includes payment of a flexi-access drawdown pension or an uncrystallised funds pension lump sum. If 168 is completed you must also complete either one or both of 173 and 174	Y		Y	If applicable for this payment
171	Pension Death Benefit	Indicate 'Yes' if any part of the payment is a lump sum death benefit, or a death benefit paid as drawdown, an annuity or pension. If 171 is completed you must also complete either one or both of 173 and 174	Y		Y	If applicable for this payment
172	Serious ill health lump sum indicator	Indicate 'Yes' if any part of the payment is a serious ill-health lump sum payment. If 172 is completed you must also complete either one or both of 173 and 174	Y		Y	If applicable for this payment
173	Flexible drawdown taxable payment	Enter the taxable element of any payment under 168, 171 and 172. You must also include this amount in the 'taxable pay to date' and the 'taxable pay in this period' fields.	Y		Y	If applicable for this payment

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
174	Flexible drawdown non-taxable payment	Enter the non-taxable element of any payment under 168, 171 and 172. You must also include this amount in the 'non tax or NIC payment' field 58A.	Y		Y	If applicable for this payment
197	Amount of Part 7A Disguised Remuneration income	Enter the amount of Part 7A (Disguised Remuneration) income – the employee should have informed you of this amount. This amount should be treated as taxable pay and **must** therefore also be included in other applicable Data Items such 58, 41A, 59 (if applicable), 79A and 79B.	Y			This information should only be submitted once, if applicable
198	Amount of Part 7A Disguised Remuneration income	Enter the difference between the last reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be.			Y	If applicable for this payment
Employer Payment Summary (EPS) - If no payments to employees are made within a pay period, or you want to recover statutory payments, CIS deductions suffered send an EPS.						
87Ba	No payment due as no employees paid in this pay period	If no payments are made within a tax month, so there is no FPS return to make, then you should submit an EPS with this field checked to indicate no return or payment is due for this tax month. Please submit this within 14 days of the end of the tax month, i.e. if you paid no one between 6th April and 5th May, please send this EPS by 19th May. If 87Ba is completed you must also complete 137 & 137a		Y		To be sent if applicable for tax month
166	Employment Allowance Indicator	If you are eligible to claim the annual NICs Employment Allowance to be offset against your employer Class 1 Secondary NICs you should indicate 'yes' to confirm you have checked eligibility to receive Employment Allowance. Employment Allowance claims will be checked on submission, and you will be notified by letter if successful. The claim will be retained for the full tax year, until such time as you cease to qualify, at which point you should select 'no'. Employment Allowance must be claimed every year		Y		Submit Y once when Allowance is claimed. Submit N once to cease claim.

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
199	Employer is in the agriculture sector	De minimis State aid rules apply if you are involved in economic activity, which means you are putting goods or services on a market. Employment Allowance is classed as de minimis State aid, and you must provide the sector(s) for your business if these rules apply to you – please select this field if you are involved in economic activity and your business is in the agriculture sector.		Y		
200	Employer is in the fisheries and aquaculture sector	De minimis State aid rules apply if you are involved in economic activity, which means you are putting goods or services on a market. Employment Allowance is classed as de minimis State aid, and you must provide the sector(s) for your business if these rules apply to you – please select this field if you are involved in economic activity and your business is in the fisheries and aquaculture sector.		Y		
201	Employer is in the road transport sector	De minimis State aid rules apply if you are involved in economic activity, which means you are putting goods or services on a market. Employment Allowance is classed as de minimis State aid, and you must provide the sector(s) for your business if these rules apply to you – please select this field if you are involved in economic activity and your business is in the road transport sector.		Y		
202	Employer is in the industrial sector	De minimis State aid rules apply if you are involved in economic activity, which means you are putting goods or services on a market. Employment Allowance is classed as de minimis State aid, and you must provide the sector(s) for your business if these rules apply to you – please select this field if **you are** involved in economic activity, and your business **is not** within Agriculture, Fisheries and Aquaculture or Road Transport sectors		Y		
203	State aid rules do not apply to Employer	De minimis State aid rules do not apply to your business if you **are not** undertaking economic activity, for example, charities, community amateur sports clubs, employing someone to provide personal care. You should only select this field if you are not undertaking any economic activity		Y		
204	Amount of De minimis State aid (in claim year and previous 2 years) in Euros	If one or more of the de minimis State aid business sectors has been selected (data items 199 to 202), complete this item with **0.00,** if this is not already shown.		Y		
205	Currency of amount of De minimis State aid - always Euros	The amount of State aid received should always be submitted in Euros.		Y		

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Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
167	Tax Month	Can be used to indicate which tax month the EPS credit should be allocated against. If included, the EPS must be submitted between the dates defined in the relevant technical specifications for electronic submissions. If this optional field is not supplied, credits will be allocated based on the submission date.		Y		To be sent if applicable
92	Value of SMP recovered year to date	Enter the total amount of SMP you recovered year to date. https://www.gov.uk/browse/employing-people/time-off		Y		Once an amount sent, it must be supplied for the remainder of the tax year (YTD) on any further EPS submitted with the recoverable amounts included.
93	Value of SPP recovered year to date	Enter the total amount of SPP you recovered year to date. https://www.gov.uk/browse/employing-people/time-off		Y		Once an amount sent, it must be supplied for the remainder of the tax year (YTD) on any further EPS submitted with the recoverable amounts included.
94	Value of SAP recovered year to date	Enter the total amount of SAP you recovered year to date. https://www.gov.uk/browse/employing-people/time-off		Y		Once an amount sent, it must be supplied for the remainder of the tax year (YTD) on any further EPS submitted with the recoverable amounts included.
95	Value of ShPP recovered year to date	Enter the total amount of ShPP you recovered year to date. https://www.gov.uk/browse/employing-people/time-off		Y		Once an amount sent, it must be supplied for the remainder of the tax year (YTD) on any further EPS submitted with the recoverable amounts included.
206	Value of Statutory Parental Bereavement Pay recovered year to date	Enter the total amount of SPBP you recovered year to date.		Y		Once an amount sent, it must be supplied for the remainder of the tax year (YTD) on any further EPS submitted with the recoverable amounts included.

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
97	Value of NIC compensation on SMP year to date	Enter any compensation you are entitled to claim in addition to the SMP you recovered year to date. https://www.gov.uk/browse/employing-people/time-off		Y		Once an amount sent, it must be supplied for the remainder of the tax year (YTD) on any further EPS submitted with the recoverable amounts included.
98	Value of NIC compensation on SPP year to date	Enter any compensation you are entitled to claim in addition to the SPP you recovered year to date. https://www.gov.uk/browse/employing-people/time-off		Y		Once an amount sent, it must be supplied for the remainder of the tax year (YTD) on any further EPS submitted with the recoverable amounts included.
99	Value of NIC compensation on SAP year to date	Enter any compensation you are entitled to claim in addition to the SAP you recovered year to date. https://www.gov.uk/browse/employing-people/time-off		Y		Once an amount sent, it must be supplied for the remainder of the tax year (YTD) on any further EPS submitted with the recoverable amounts included.
100	Value of NIC compensation on ShPP year to date	Enter any compensation you are entitled to claim in addition to the ShPP you recovered year to date. https://www.gov.uk/browse/employing-people/time-off		Y		Once an amount sent, it must be supplied for the remainder of the tax year (YTD) on any further EPS submitted with the recoverable amounts included.
207	Value of NIC compensation on Statutory Parental Bereavement Pay year to date	Enter any compensation you are entitled to claim in addition to the SPBP you recovered year to date.		Y		Once an amount sent, it must be supplied for the remainder of the tax year (YTD) on any further EPS submitted with the recoverable amounts included.

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
102	Value of CIS deductions suffered year to date	Enter the full amount of CIS deductions taken from the company's payments in the year to date. If the business is not a limited company, or has not had deductions taken from payments within CIS, you must not enter anything in this field. Non-limited companies should claim CIS deductions on their Self Assessment / Partnership returns. If your business is a limited company that operates within the construction industry, any CIS deductions taken from the company's payments for construction work should be set against the company's own liabilities for PAYE/NICs and CIS deductions from its own subcontractors.		Y		Once an amount sent, it must be supplied for the remainder of the tax year (YTD) on any further EPS submitted with the recoverable amounts included.
187	Apprenticeship Levy due year to date	Enter the total Apprenticeship Levy due year to date		Y		If applicable for Apprenticeship Levy, an EPS submission is required. You will need to continue making submissions for the remainder of the year, even if levy due YTD amount for any subsequent months is zero.
188	Tax month	Enter the tax month for the levy due to date amount		Y		If applicable for Apprenticeship Levy, an EPS submission is required. You will need to continue making submissions for the remainder of the year, even if levy due YTD amount for any subsequent months is zero.
189	Annual Apprenticeship Levy allowance amount	Enter the annual Levy Allowance amount allocated		Y		If applicable for Apprenticeship Levy, an EPS submission is required. You will need to continue making submissions for the remainder of the year, even if levy due YTD amount for any subsequent months is zero.

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
156	Name of account holder	Enter the full name of the relevant account to which any repayment is to be sent.		Y		Enter when a refund is first identified, you do not need to provide again unless there is a change of details provided.
157	Account number	Enter the 8 digit account number of the relevant account to which any repayment is to be sent		Y		Enter when a refund is first identified, you do not need to provide again unless there is a change of details provided.
158	Branch sort code	Enter the 6 digit sort code of the relevant account to which any repayment is to be sent		Y		Enter when a refund is first identified, you do not need to provide again unless there is a change of details provided.
159	Building society reference	Enter the appropriate Building Society reference if this is applicable		Y		Enter when a refund is first identified, you do not need to provide again unless there is a change of details provided.
108	Indicator this is the final submission because scheme ceased	Indicate 'Yes' if you have ceased as an employer and are paying your employees for the last time. You also need to enter the leaving date at data item 41 'Date employment contract ended' for all employees.	Y	Y		Only if last submission for year because of cessation
119	Date scheme ceased	Enter the date if you have ceased as an employer and are paying your employees for the last time and this is your final submission. You also need to indicate 'Yes' at 108. The date must be in the tax year to which the final submission relates	Y	Y		To be sent if applicable
109	Indicator that this is the final submission for year	Indicate 'Yes' if this is your last submission for the year for the entire PAYE scheme, to indicate that this is the final submission for the tax year.	Y	Y		Only if final submission for year

Data item	Description	Comments	FPS	EPS	EYU 19 20	Inclusion on a submission by submission basis
136	Period of inactivity from	If, for a **future** period of one or more complete tax months, you will have no paid employees or directors, so there will be no FPS return to make, you can submit an EPS now to let HMRC know you won't be sending any FPSs for these months. Enter the start date of the first tax month of your 'period of inactivity'. This date must be the start of the next tax month that is the 6th of the next calendar month not including today. You can only use this field to report future periods of inactivity. The date must be later than the date of the EPS submission. Please see 137 if you wish to report previous tax months with no payments.		Y		To be sent if applicable
136a	Period of inactivity to	If you have entered a date at 136 you must enter the end date of the last tax month of your 'period of inactivity'. This date must be the end of a tax month that is the 5th of the relevant calendar month. The date must be later than the date shown at 136.		Y		To be sent if applicable
137	No payment dates from	If you have made no payments to employees or directors for a period of one or more complete tax months and there was no FPS made. Enter the start date of the first tax month in which no payments were made. This date must be the 6th of the relevant calendar month and must be within the tax year being reported. The date must be on or before the date of the EPS submission. If this is completed you must also complete 87Ba.		Y		To be sent if applicable
137a	No payment dates to	If you have entered a date in 137 you must enter the end date of the **last** tax month in which no payments were made. The date must be no later than the end of the current tax month - the 5th. The date must be later than the date shown at 137.		Y		To be sent if applicable

Note: All data items which refer to "this period" that is data items: 58, 58A, 58B, 59, 60, 61, 62, 65, 67, 68, 79B, 86A & 86B are this period values for employees who have received all their pay for the period in a single process. Where there have been multiple processing runs in the period, for example a supplementary pay run to cover overtime that was omitted originally, then the data items defined as this period should contain the "run" values not the period to date values. For example, if in the normal pay run the taxable pay was £100 and in the supplementary run the taxable pay was £20 then field 58 will contain £100 for the first FPS for the period and £20 for the second FPS for the period. Assuming this is the first pay period, the "year to date" pay figure (field 41A) will be £100 for the first FPS and then £120 for the second.

Appendix for RTI Data Items Guide

This appendix should be used alongside the data items. You will find further information on selected data items and how incorrect or incomplete items can affect submissions.

The majority of data submitted is accurate and matched correctly to the individual account. The following scenarios cover potential impacts incorrect data can have. Whilst these numbers are small it is important to highlight the issues these can cause.

For the example purposes laid out in the tables below the employee information used is pseudo data to give an understanding of the types of issues that may arise. Please do not use any of these pseudo details shown on your live payroll. In some instances the guidance states if the data is unknown to leave blank.

Appendix 1.1	National Insurance Number covering Data Item 5
Potential Impacts of Incorrect Data	**Employee:** • New PAYE account may be created under a temporary reference number if no match can be made • Personal Tax Account may not reflect the correct position • Incorrect End of Year figures are held • Incorrect End of Year calculations issued • Benefit claims may be affected • Incorrect tax codes may be issued **Employer:** • Increased enquiries from employees • Additional administration burden **Software Developer:** • Increased customer contact • Increased customer support required
Known Data Issues	• Entering a pseudo National Insurance Number e.g. RN000031A • Transposition errors when keying in the data manually
Example of Impacts	New employee provides personal details to employer on starter declaration. **Key** information is missing – National Insurance Number. Instead of leaving the field blank (Data Item 5) per current guidance the employer uses a pseudo National Insurance Number to add employee to the payroll. This passes HMRC validation checks, as it is in a valid format of two letters, six numbers and a letter. HMRC matching rules may be **unable** to match the details to the individual account. A new account may be set up and a temporary reference number created. Subsequent submissions might have corrected personal details however it can be difficult to use the updated information to match correctly due to the creation of the temporary reference. In this scenario, the employees Personal Tax Account will not show the employment record or submitted payroll details held under the temporary reference number, which may prompt contact to the employer and/or HMRC. This scenario can also occur when updating existing employee details onto a new payroll software package.
Worked Example	New employee provides personal details to employer on starter declaration: National Insurance Number: **Left blank by employee** Title: Mr Surname: Bloggs Forename: Joseph Second forename: Murray Initials: J M

Appendix 1.1	National Insurance Number covering Data Item 5
	Date of Birth: 03/07/1984 Gender: Male Address: 1 Main Street Address: United Kingdom Postcode: AA1 2BB Employer enters the information onto their payroll software. They use a pseudo of RN000031A. They submit an FPS showing details of the payment made along with the designatory details. Matching rules are applied to the data however the National Insurance Number is **NOT** a match to any existing accounts found on our systems. A new account is set up under a temporary reference number. The FPS submission received is now held under the temporary reference number. Before the next payment is due, the employee provides their correct National Insurance Number. The employer updates this onto the software. The next FPS submitted now shows the corrected National Insurance Number. HMRC applies the matching rules to this following FPS, this may mean that, although the correct NINO has now been provided, HMRC will continue to match the FPS to the temporary reference account created as a result of the first FPS. At the end of the tax year the employee will have all RTI data for current employer held under the temporary reference number while previous employer record is held under the employees correct National Insurance Number. This will cause issues for HMRC and the employee when the tax year is reconciled.
HMRC Guidance Links	https://www.gov.uk/new-employee/employee-information https://www.gov.uk/guidance/what-payroll-information-to-report-to-hmrc

Appendix 1.2	Name covering Data Items 6 to 9
Potential Impacts of Incorrect Data	Employee: • New PAYE account may be created under a temporary reference number if no match can be made • Personal Tax Account may not reflect the correct position • Incorrect End of Year figures are held • Incorrect End of Year calculations issued • Benefit claims may be affected Employer: • Increased enquiries from employees • Additional administration burden Software Developer: • Increased customer contact • Increased customer support required
Known Data Issues	• Entering a first and middle name in the same field rather than separating them into different fields – Data Items 7 and 9 • Transposition errors when keying in the data manually • First name and surname transposed
Example of Impacts	New employee provides personal details to employer on starter declaration. Employer enters the last name as the first name and the first name as the last name. This passes HMRC validation checks, as it is still valid data being supplied. HMRC matching rules may be **unable** to match the details to the individual account. A new account may be set up and a temporary reference number created. Subsequent submissions might have corrected personal details however it can be difficult to use the updated information to match correctly due to the creation of the temporary reference. When this happens the employees Personal Tax Account will not show the employment record or submitted payroll details held under the temporary reference number, which may prompt contact to the employer and/or HMRC. This scenario can also occur when updating existing employee details onto a new payroll software package.
Worked Example	New employee provides personal details to employer on starter declaration: National Insurance Number: RN000031A Title: Mr Surname: Bloggs Forename: Joseph Second forename: Murray

Appendix 1.2	Name covering Data Items 6 to 9
	Initials: J M Date of Birth: 03/07/1984 Gender: Male Address: 1 Main Street Address: United Kingdom Postcode: AA1 2BB Employer enters the information onto their payroll software. They enter Bloggs as the first name and Joseph as the last name in error. They submit an FPS showing details of the payment made along with the designatory details. Matching rules are applied to the data however the name is **NOT** a match to the existing account found on our systems. A new account is set up under a temporary reference number. The FPS submission received is now held under the temporary reference number. Before the next payment is due, the employer corrects the error and updates this onto the software. The next FPS submitted now shows the first name as Joseph and the last name as Murray. HMRC applies the matching rules to this following FPS, which now matches to the temporary reference account. At the end of the tax year the employee will have all RTI data for current employer held under the temporary reference number while previous employer records are held under the employees correct National Insurance Number. This will cause issues for HMRC and the employee when the tax year is reconciled.
HMRC Guidance Links	https://www.gov.uk/new-employee/employee-information https://www.gov.uk/guidance/what-payroll-information-to-report-to-hmrc

Appendix 1.3	Date of Birth covering Data Item 10
Potential Impacts of Incorrect Data	**Employee:** • New PAYE account may be created under a temporary reference number if no match can be made • Personal Tax Account may not reflect the correct position • Incorrect End of Year figures are held • Incorrect End of Year calculations issued • Benefit claims may be affected • Incorrect rate of Personal Allowances or reliefs may be provided • Incorrect National Insurance Contributions being made **Employer:** • Increased enquiries from employees • Increased contact from Department for Work and Pensions (DWP) regarding state pension eligibility • Increased contact from The Pension Regulator • Additional administration burden **Software Developer:** • Increased customer contact • Increased customer support required
Known Data Issues	• Entering a default Date of Birth • Transposition errors when keying in the data manually
Example of Impacts	New employee provides personal details to employer on starter declaration. **Key** information is missing when passed along to the payroll department – Date of Birth. Employer uses a pseudo date of birth to add employee to the payroll. This passes HMRC validation checks, as it is still a valid date being supplied. HMRC matching rules may be **unable** to match the details to the individual account. A new account may be set up and a temporary reference number created. Subsequent submissions might have corrected personal details however it can be difficult to use the updated information to match correctly due to the creation of the temporary reference. When this happens the employees Personal Tax Account will not show the employment record or submitted payroll details held under the temporary reference number, which may prompt contact to the employer and/or HMRC. This scenario can also occur when updating existing employee details onto a new payroll software package.
Worked Example	New employee provides personal details to employer on starter declaration: National Insurance Number: RN000031A Title: Mr

Appendix 1.3	Date of Birth covering Data Item 10
	Surname: Bloggs Forename: Joseph Second forename: Murray Initials: J M Date of Birth: 03/07/1984 Gender: Male Address: 1 Main Street Address: United Kingdom Postcode: AA1 2BB Employer enters the information onto their payroll software. The date of birth has not been passed along, so they use a pseudo date of birth of 01/01/1990. They submit an FPS showing details of the payment made along with the designatory details. Matching rules are applied to the data however the date of birth is **NOT** a match to the existing account found on our systems. The FPS submission received is now held under the temporary reference number. Before the next payment is due, the employee provides their correct date of birth as 03/07/1984. The employer updates this onto the software. The next FPS submitted now shows the corrected date of birth. HMRC applies the matching rules to this following FPS, which now matches to the temporary reference account. At the end of the tax year the employee will have all RTI data for current employer held under the temporary reference number while previous employer records are held under the employees correct National Insurance Number. This will cause issues for HMRC and the employee when the tax year is reconciled.
HMRC Guidance Links	https://www.gov.uk/new-employee/employee-information https://www.gov.uk/guidance/what-payroll-information-to-report-to-hmrc

Appendix 1.4	Address and Postcode covering Data Items 13 to 17
Potential Impacts of Incorrect Data	Employee: • New PAYE account may be created under a temporary reference number if no match can be made • Personal Tax Account may not reflect the correct position • Incorrect End of Year figures are held • Incorrect End of Year calculations issued • Benefit claims may be affected • Correspondence including tax codes and calculations will not be received Employer: • Increased enquiries from employees • Additional administration burden • Receiving correspondence for employees if business address used Software Developer: • Increased customer contact • Increased customer support required
Known Data Issues	• Entering the employers business address • Entering a default address if not known e.g. using the letter 'A' for the first line • Transposition errors when keying in the data manually
Example of Impacts	New employee provides personal details to employer on starter declaration. **Key** information is missing – Address. Employer uses an address which is not the individuals, most commonly the business address, to add employee to the payroll. This passes HMRC validation checks, as it is still valid data being supplied. If all other designatory details supplied are accurate, an incorrect address may not necessarily create a new account. The main issue is the incorrect address will be updated onto the individuals account when it is the first submission received for a new employment. This inhibits correspondence being delivered to the individual. If the business address has been entered, the employer will receive the correspondence intended for the individual increasing the administration burden to them. The employees Personal Tax Account will not show the correct address for them which may prompt contact to the employer and/or HMRC. In a minority of cases HMRC matching rules may be **unable** to match the details to the individual account. A new account may be set up and a temporary reference number created. Subsequent submissions might have corrected personal details however it can be difficult to use the updated information to match correctly due to the creation of the temporary reference. When this happens the employees Personal Tax Account will not show the employee details, employment record or submitted payroll details held under the temporary reference number, which may prompt contact to the employer and/or HMRC.

Appendix 1.4	Address and Postcode covering Data Items 13 to 17
HMRC Guidance Links	https://www.gov.uk/new-employee/employee-information https://www.gov.uk/guidance/what-payroll-information-to-report-to-hmrc

Appendix 1.5	Starting date and Declaration covering Data Items 24 and 24a
Potential Impacts of Incorrect Data	Employee: • Duplicate employment may be created • Personal Tax Account may not reflect the correct position • Potential estimated pay issues • Incorrect tax code • Benefit claims may be affected Employer: • Increased enquiries from employees • Influx of potentially incorrect tax codes • PAYE charge in dispute • Additional administration burden Software Developer: • Increased customer contact • Increased customer support required
Known Data Issues	• Entering a historic start date after a transfer of employment to a new PAYE reference • Entering a new start date when changing payroll software
Example of Impacts	Employer changes legal entity and requires a new PAYE reference. Employees are transferred from one PAYE reference to another with no change to their employment or terms and conditions. Employer follows TUPE regulations to preserve the employee's existing terms and conditions and uses the employee's original start date on their first FPS from the new PAYE reference to ensure they have the same length of employment as before. This record will be incorrect as the employee is a 'new employee' at the new PAYE reference. Whilst the employer may hold the original start date for HR purposes, for HMRC, a new employee is defined as the first instance where an individual appears at that PAYE reference. For this reason, any individuals who are affected by a TUPE transfer are classed as new employees and a P45 should be issued from the old PAYE reference and used as Starter Information at the new PAYE reference. The P45 may not always be issued to the individual as there has been no break in employment (or pension) to them. This creates a duplicate record and the employee's Personal Tax Account will show incorrect historical records for the new employer, which may prompt contact to the employer and/or HMRC. Another issue can occur when updating existing employee details onto a new payroll software package. In this case, the employee should not be entered as a 'new employee' as they have not changed PAYE reference. The employee should be entered as an 'existing employee' and their Year To Date earnings, and tax code, transferred on to the new payroll software.
Worked Example 1 -	National Insurance Number: RN000031A Title: Mr

Appendix 1.5	Starting date and Declaration covering Data Items 24 and 24a
Employee transfers from one PAYE reference to another under TUPE regulations	Surname: Bloggs Forename: Joseph Second forename: Murray Initials: J M Date of Birth: 03/07/1984 Gender: Male Address: 1 Main Street Address: United Kingdom Postcode: AA1 2BB Original Employment Start Date: 01/09/1980 Employer enters the information onto their payroll software. They use the original start date of 01/09/1980. They submit an FPS showing this information. The new employment record is set up for historical years under the new PAYE reference. This may affect the employee's view of their Personal Tax Account, as it would show they had a further employment in these earlier years. If an employment record was created with a start date earlier than the current year our internal system will note the records not to expect any payroll information relating to earlier years.
Worked Example 2 - Employer changes payroll software and enters a new start date	National Insurance Number: RN000031A Title: Mr Surname: Bloggs Forename: Joseph Second forename: Murray Initials: J M Date of Birth: 03/07/1984 Gender: Male Address: 1 Main Street Address: United Kingdom Postcode: AA1 2BB Original Employment Start Date: 01/09/1980 Start date on new payroll software: 06/05/2018 HMRC systems are unable to make a direct match to the existing employment therefore we will create a new employment record commencing 06/05/2018. The duplicate records will require clerical recovery by HMRC to correct these as this is not an automatic process. Until this takes place, the employees Personal Tax Account will show 2 records for the same employer, which may prompt contact to the employer and/or HMRC.

Appendix 1.5	Starting date and Declaration covering Data Items 24 and 24a
HMRC Guidance Links	https://www.gov.uk/new-employee/employee-information https://www.gov.uk/guidance/what-payroll-information-to-report-to-hmrc https://www.gov.uk/transfers-takeovers

Appendix 1.6	Payroll ID covering Data Items 38 to 40
Potential Impacts of Incorrect Data	Employee: • Duplicate employment may be created • Personal Tax Account may not reflect the correct position • Potential estimated pay issues • Incorrect tax code • Incorrect End of Year figures are held • Incorrect End of Year calculations issued • Benefit claims may be affected Employer: • Increased enquiries from employees • Influx of potentially incorrect tax codes • PAYE liability requires a review • Additional administration burden Software Developer: • Increased customer contact • Increased customer support required
Known Data Issues	• Not selecting Payroll ID change indicator • Not including the previous Payroll ID • Not including the previous Payroll ID correctly e.g. omitting leading zeros or characters • Re-using Payroll ID's. These should only be used once, even if an employee leaves your employment then returns. • Payroll ID's should never be re-used, even for new employees in subsequent tax years
Example of Impacts	We will assume all other information for the individual is correct at this point. Employer changes Payroll ID. They include the following: • New Payroll ID • Payroll ID change indicator • Correct Year to Date values They **DO NOT** include the previous Payroll ID. HMRC systems are unable to make a direct match therefore we will apply further matching rules to compare the financial data: • Where a match is made – no issues and the records are updated correctly. • Where no match is made - a duplicate employment record is created in error.

Appendix 1.6	Payroll ID covering Data Items 38 to 40
	The duplicate records will require action by HMRC to correct these as this is not an automatic process. Until this takes place, the employees Personal Tax Account will show 2 records for the same employer, which may prompt contact to the employer and/or HMRC. This scenario can also occur when updating existing employee details onto a new payroll software package.

Worked Example 1 – Previous Payroll ID missing	We will assume all other information for the individual is correct at this point.
	
	Employee Status: Existing
	Pay Frequency: Monthly
	Earnings per month: £1,234.56
	Current Payroll ID: Z41526
	Tax Code: 650L
	Employer changes payroll ID in month 9 of the tax year to B96857.
	
	The month 8 FPS showed: The month 9 FPS shows:
	                                        Pay in Period: £1,234.56
	Year to Date Pay: £9,876.48 Year to Date Pay: £11,111.04
	Year to Date Tax: £1107.40 Year to Date Tax: £1354.20
	Payroll ID: Z41526 Payroll ID: B96857
	
	The employer has correctly selected the Payroll ID change Indicator at Data Item 39 however has not included the previous Payroll ID at Data Item 40.
	Further matching rules are applied and as the month 9 Pay in the Period plus the month 8 Year to Date pay figure match the month 9 Year to Date pay figure the match is successful.
	
	The outcome can significantly differ when the change occurs at the start of the year:
	
	Employee Status: Existing
	Pay Frequency: Monthly
	Earnings per month: £1,234.56
	Previous Payroll ID used up to month 12: Z41526
	Month 1 Tax Code: 650L
	Employer changes payroll ID in month 1 to B96857.
	
	The month 12 FPS showed: The month 1 FPS shows:
	                                         Pay in Period: £1,234.56
	Year to Date Pay: £14,814.72 Year to Date Pay: £1,234.56
	Year to Date Tax: £1661.00 Year to Date Tax: £138.40
	Payroll ID: Z41526 Payroll ID: B96857

Appendix 1.6	Payroll ID covering Data Items 38 to 40
	The employer has correctly selected the Payroll ID change Indicator at Data Item 39 however has not included the previous Payroll ID at Data Item 40. In this scenario we cannot apply the further matching rules due to a lack of data present for the year in question (only 1 FPS is held for the year so far) therefore the match is unsuccessful. Our matching rules identify this as a separate employment and a duplicate record is created under the new Payroll ID from month 1.
Worked Example 2 – re-using a previous Payroll ID	We will assume all other information for the individual is correct at this point. Employee Status: Returning Employee Start date: 25/06/2018 Pay Frequency: Monthly Earnings per month: £1,234.56 Tax Code: 650L This employee was previously employed by the company in an earlier tax year and only recently left employment with them on 10/04/2018 (month 1). They have now come back to work for the same employer on 25/06/2018 (month 3). The employee provides the same P45 they received when they left in month 1 as no other employment was undertaken during the break. The month 1 FPS showed: The month 3 FPS shows: Pay in Period: £617.28 Pay in Period: £370.36 Year to Date Pay: £617.28 Year to Date Pay: £370.36 Year to Date Tax: £14.80 Year to Date Tax: £-14.80R Payroll ID: Z41526 Payroll ID: Z41526 Leaving date: 10/04/2018 Start date: 25/06/2018 The employer has correctly included the start details on the month 3 FPS along with resetting the Year to Date figure to only include earnings from this new period of employment. They have incorrectly re-used the same Payroll ID of Z41526. This may lead to scenarios where 2 different sets of payments for separate periods of employment can be merged together. The result of this action is that, instead of having 2 (or more) EOY P14 records there is only 1 which is based on the last FPS held. Therefore the payroll data for the earlier periods of employment are not being taken into consideration.
Worked Example 3 – Inconsistent Year to Date figures	We will assume all other information for the individual is correct at this point. Employee Status: Existing Pay Frequency: Monthly Earnings per month: £1,234.56 Current Payroll ID: Z41526 Tax Code: 650L Employer changes payroll ID in month 9 of the tax year to B96857. The month 8 FPS shows: The month 9 FPS shows: Pay in Period: £1,234.56

Appendix 1.6	Payroll ID covering Data Items 38 to 40
	Year to Date Pay: £9,876.48 Year to Date Pay: £11,102.04 (*Employer has transposed the 3rd & 4th digits of the M08 YTD)* Year to Date Tax: £1107.40 Year to Date Tax: £1244.00 Payroll ID: Z41526 Payroll ID: B96857 The employer has correctly selected the Payroll ID change Indicator at Data Item 39 however has not included the previous Payroll ID at Data Item 40. Further matching rules are applied but as the month 9 Pay in the Period plus the month 8 Year to Date Pay figures **DO NOT** match the month 9 Year to Date pay figure the match is unsuccessful. Our matching rules identify this as a separate employment and a duplicate record is created under the new Payroll ID from month 9.
HMRC Guidance Links	https://www.gov.uk/new-employee/registering https://www.gov.uk/payroll-software/if-you-change-software https://www.gov.uk/guidance/what-payroll-information-to-report-to-hmrc

Appendix 2.1	Best Practice Hints and Tips
Timeline Issues - Order of Processing Submissions	To avoid timeline issues leaver details must be submitted before starter details are provided to ensure the previous employment record is closed before the new record is created. This will allow the new employment record to be set up in the correct position. If the details are received in reverse order this can cause issues with the employees estimated income figures resulting in incorrect tax codes being issued.
Leaver Details	This is Data Item 41 in the guide. If an employee leaves their employment and the information is not available to the payroll at the time they send the FPS, this will need to be reported to HMRC on a subsequent submission. It is important to ensure the following points are adhered to: • the actual leaving date is reported, even if this was in a previous tax period • add '0' in the 'Pay and tax in this period' field • add the last reported figures of pay, tax, National Insurance and other payroll information in the 'Year to date' field • use late reporting reason H – Correction to earlier submission as your reason for reporting • show the 'Payment date' as either the current FPS payment date or the last date the employee was paid • submit these details under the same Payroll ID
Occupational Pensions	This is Data Item 145 in the guide and must only be selected where you are a pension provider making payments **to** an individual. It **must not** be used under the following circumstance: where you are making payments on behalf of an employee **into** a pension plan.
Payment after Leaving (PAL)	This is data Item 51 in the guide and this indicator must be selected on any payments made to an employee after a P45 has been issued and leaver details submitted to HMRC. The following actions must be taken when making a payment after leaving: • use the tax code 0T (S0T, if they are taxed at the Scottish rate) on a 'week 1' or 'month 1' basis • add the additional payment in the 'Year to date' field if the payment is in the same tax year • If the payment is made in a later tax year to the one in which the employee left, an FPS is required in the later tax year for the tax period that payment is made. The year to date figures on the FPS should reflect only that payment. • the original date of leaving must be included • the payment after leaving indicator must be selected • the original Payroll ID must be used • you must provide the employee with a letter detailing the date the payment was made; gross amount of the payment and the PAYE tax deducted; confirmation this is a payment made to them after they left employment; **do not** provide the employee with another P45
Warning Signs to look out for	• Increased Volumes of Tax Codes received unexpectedly • Increased contact from employees with queries about new tax codes received • Online discrepancies with Employer and individual accounts – Business Tax Accounts and/or Personal Tax Accounts

Appendix 2.2	Table of common issues which can affect Tax Codes	
Scenario	**HMRC Action**	**Expected Tax Code Activity**
An FPS is sent without a 'Start Date' or 'Starting Declaration' and there is no current Primary employment on the individual's record	A new primary employment record will be created where tax code is anything other than BR, 0T or D prefix	A tax code will be automatically calculated by HMRC. HMRC will review the YTD earnings on the FPS and calculate the tax code based on this information
An FPS is sent without a 'Start Date' or 'Starting Declaration' and there is a current Primary employment on the individual's record – this can be caused by a timeline issue (see Appendix 2.1)	A new secondary employment record will be created where tax code is BR, 0T or D prefix	A tax code will be automatically calculated by HMRC as a secondary source of employment. This tax code will have no tax-free allowances attached
An FPS is sent with a 'Start Date' but without a 'Starting Declaration' and there is no current Primary employment on the individual's record	A new primary employment record will be created where tax code is anything other than BR, 0T or D prefix	A tax code will be automatically calculated by HMRC. HMRC will review the YTD earnings on the FPS and calculate the tax code based on this information
An FPS is sent with a 'Start Date' but without a 'Starting Declaration' and there is a current Primary employment on the individual's record – this can be caused by a timeline issue (see Appendix 2.1)	A new secondary employment record will be created where tax code is BR, 0T or D prefix	A tax code will be automatically calculated by HMRC as a secondary source of employment. This tax code will have no tax-free allowances attached
An FPS is sent without a 'Start Date' or 'Starting Declaration', there is a change of Payroll ID and there is no current Primary employment on the individual's record	A new primary employment record will be created where tax code is anything other than BR, 0T or D prefix	A tax code will be automatically calculated by HMRC. HMRC will review the YTD earnings on the FPS and calculate the tax code based on this information
An FPS is sent without a 'Start Date' or 'Starting Declaration', there is a change of Payroll ID and there is a current Primary employment on the individual's record	A new secondary employment record will be created where tax code is BR, 0T or D prefix	A tax code will be automatically calculated by HMRC as a secondary source of employment. This tax code will have no tax-free allowances attached

Appendix 2.3	Table of Common Issues and Actions Required
Error/Issue	**Action to take**
Change of payroll ID not reported correctly	Contact the Employer Helpline on 0300 200 3200
Leaver details not submitted	Provide these on an additional/further FPS – HMRC cannot take action to add this internally
Creation of duplicate employment records (recognised by multiple tax codes received)	Contact the Employer Helpline on 0300 200 3200
Creation of a temporary reference number	
High volumes of tax codes received unexpectedly after a change of payroll software takes place	Contact the Employer Helpline on 0300 200 3200
Same FPS file submitted more than once e.g. clicking the 'send' button twice in error before the successful acknowledgement has been received for the first	FPS files are processed in the order they are received. If the subsequent submissions are exact copies of the original with no changes they should be recognised and marked as a duplicate by our systems. As the original file is the one being processed the others will not be actioned. No further action is necessary.
Starter details submitted before leaver details – timeline issues	The employees will need to contact the Tax Office directly on 0300 200 3300 to review their records and re-calculate tax codes as required.

Changes history

Version	Date	
1.0	27/08/2019	• Tax year rolled forwards from 2019/20 to 2020/21 (2018/19 to 2019/20 for EYU) • Data item 193 (Indicator of Postgraduate Loan deduction needed) added to EYU for 2019/20 • Data item 196 (Value of Postgraduate Loan repayment) added to EYU for 2019/20 • Data item 55A (Tax Regime indicator) – C prefix applies to EYU for 2019/20 • Data item 166 (Employment Allowance Indicator) – rule changed on EPS for 2020/21 onwards • Data item 199 (Employer is in the agriculture sector) added to EPS for 2020/21 • Data item 200 (Employer is in the fisheries and aquaculture sector) added to EPS for 2020/21 • Data item 201 (Employer is in the road transport sector) added to EPS for 2020/21 • Data item 202 (Employer is in the industrial sector) added to EPS for 2020/21 • Data item 203 (State aid rules do not apply to Employer) added to EPS for 2020/21 • Data item 204 (Amount of De minimis State aid (in claim year and previous 2 years) in Euros) added to EPS for 2020/21 • Data item 205 (Currency of amount of De minimis State aid - always Euros) added to EPS for 2020/21 • Data item 206 (Value of Statutory Parental Bereavement Pay recovered year to date) added to EPS for 2020/21 • Data item 207 (Value of NIC compensation on Statutory Parental Bereavement Pay year to date) added to EPS for 2020/21 • Data item 208 (Off-Payroll Worker Subject to 2020 Rules) added to FPS for 2020/21 • Data item 58A (Value of payments not subject to tax or NICs in pay period) Further guidance of payment and termination awards added. • Data item 209 (Total real-time Class 1A NICs due on termination awards or sporting testimonials year to date) added to FPS for 2020/21 • Data item 86A (Total of employer NI contributions in this period) Clarification of Class 1 NICs. • Data item 86Aa (Total of employer NI contributions year to date) Clarification of Class 1 NICs. • Data item 86B (Enter the total employee's NICs payable in this pay period.) Clarification of NICs. • Data item 211 (Zero emissions mileage) added to FPS for 2020/21 • Data item 212 (Value of Statutory Parental Bereavement pay (SPBP) year to date) added to FPS for 2020/21 • Data item 214 (Date first registered) added to FPS for 2020/21

Version	Date	
1.1	03/10/2019	- Data item 199 (Employer is in the agriculture sector) Changes to comments. - Data item 200 (Employer is in the fisheries and aquaculture sector) Changes to comments. - Data item 201 (Employer is in the road transport sector) Changes to comments. - Data item 202 (Employer is in the industrial sector) Changes to comments. - Data item 203 (State aid rules do not apply to Employer) Changes to comments. - Data item 204 (Amount of De minimis State aid (in claim year and previous 2 years) in Euros) Changes to comments.
1.2	06/04/2020	- Data item 58A – additional guidance added regarding Off-Payroll Workers - Data item 208 – Data item renamed to "Off-Payroll Worker subject to the rules" - Data item 208 – list of Statutory Payments corrected to include SAP - Data item 209 – removal of comment regarding publication of CWG2