

Employers Newly Mandated from 6 April 2013 – Important Information

As you are aware, all employers will be required to start reporting PAYE in real time from their first payday on or after 6 April 2013, unless HMRC has specified an alternative date.

We have been asked for guidance to clarify procedures for employers starting to report PAYE in real time from 6 April 2013.

The scheduled enterprise release will go live at 6am on 6 April 2013. Employers submitting via the Internet should expect to receive acknowledgements from the Government Gateway and the results of HMRC validation as normal on 6 April. If the success/failure response is not immediate, **please ask your clients not to press resend** until the validation outcome is known as this could create duplicate returns.

Trading partners submitting via EDI should expect to receive Ack Reports from HMRC as normal for submissions made on 6 April 2013.

As usual there will be a controlled go-live (CGL) exercise. This may mean that coding notices and other outbound notifications issued by HMRC may take a little longer than normal whilst the submissions are fully processed.

The following guidance applies for employers required to start reporting PAYE in real time from 6 April 2013.

- RTI returns for 2013/14 should not be submitted before 6 April 2013.
 - Where an Employer Alignment Submission (EAS) is required, it should be submitted on or after 6 April. Please remember that the EAS should be submitted at least 24 hours before the first FPS. **Important:** any EAS sent on or after 6 April must be in accordance with the latest version of the validations to apply for 2013/14.
 - If payroll is **processed** before 6 April for payday on or after 6 April 2013, the following action should be taken
 1. Employers do not need to send an FPS containing details of the first payment date in circumstances **where the payroll is processed before 6 April**. The first RTI submissions for 2013-14 should be submitted on or before the **next routine** payday. The first submission should contain “this period” details relating to the next routine payment date and include YTD information for payday(s) processed before 6 April for payment on or after 6 April 2013. YTD information should also be included for employees who have left since 6 April 2013.
- Or:
2. If your software does not allow the non-submission of an FPS for a payment date, the EAS and FPS/First FPS should be submitted after 6 April and before the next routine payment date. It is not necessary for these submissions to be received on 6 April.

The following examples are provided by way of illustration

Payday/payroll processed	When to submit
Payday is 6 April. Employer processes the payroll on 6 April and pays his employees by cash.	Send FPS to HMRC on 6 April.
Payday 12 April. Employer processes payroll on Wednesday, 10 April.	Send FPS to HMRC on or before 12 April.
Employer pays weekly. Payday is 7 April. As this is a Sunday, the employer completes the payroll on Friday 5 April and pays his employees by cash in advance for 7 April. Next routine payday is 14 April.	<ol style="list-style-type: none"> 1. The first RTI submissions should be submitted on or before the next routine payday (14 April). The first submission should contain "this period" details for the 14 April payment date and include YTD information relating to payday 7 April 2013. 2. If 1. is not possible, the EAS and FPS/First FPS for the payment date of 7 April should be submitted after 6 April and before the submission for the next routine payday on 14 April.
Employer pays monthly. Payday is Monday, 8 April. Employer processes pay on Friday 5 April and instructs bank to pay on Monday 8 April via faster pay. The next routine payday is 8 May.	<ol style="list-style-type: none"> 1. The first RTI submissions should be submitted on or before the next routine payday (8 May). The first submission should contain "this period" details for the 8 May payment date and include YTD information for payday(s) processed before 6 April for payment on or after 6 April 2013. 2. If 1. is not possible, the EAS and FPS/First FPS should be submitted after 6 April and before the next routine payday on 8 May.
Payday is 18 April: The payroll is prepared on 21 March using 2013/14 software. Payment instructions sent to Bacs 15 April.	Submit FPS after 6 April and on or before 18 April.

If you have any questions about the above please contact the Software Developers Support Team.