

## Guidance on RTI - EAS Data Items from April 2013

Data item	Description	Comments	EAS	Inclusion on a submission-by-submission basis
1	HMRC Office Number	<p>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.</p> <p>For example, if your Employer's PAYE reference is 123/A246, your HMRC Office Number is <b>123</b>.</p>	Y	On every FPS, EPS, EAS and EYU submission
2	Employer PAYE Reference	<p>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.</p> <p>For example 123/<b>A246</b></p>	Y	On every FPS, EPS, EAS and EYU submission
3	Employer Accounts Office Reference	<p>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.</p> <p>The reference is in the format 123PA00045678</p>	Y	On every FPS, EPS, EAS and EYU submission
5	National Insurance Number (NINO)	<p>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.</p> <p>A National Insurance number consists of two letters, followed by six numbers, followed by one letter, A, B, C or D.</p> <p>You should <b>not</b> use a made up number, a default number or one belonging to someone else.</p> <p>If your employee does not have a National Insurance number send a National Insurance number Verification Request (NVR).</p> <p><b>You must show an employee's National Insurance number on all RTI submissions where it is known.</b></p>	Y	On every employment record (if known)
5A	Title	Enter Mr, Mrs, Miss, Ms or other title	Y	On every employment record (if known)
6	Surname or Family name	<p><b>You must show an employee's surname or family name on all RTI submissions.</b></p> <p>Make sure that the surname or family name is spelt correctly and in the correct field.</p>	Y	On every employment record

7	Forename or given name	<p>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).</p> <p>Make sure that the forename(s) are spelt correctly, recorded in the correct fields and in the correct order.</p> <p>Do <b>not</b> include extra information in this field, such as 'staff' or 'temp'.</p> <p><b>You must show an employee's forename or initials on all RTI submissions.</b></p>	Y	On every employment record (if known)
8	Initials	<p>If you don't know your employee's full forename(s), enter the initial(s) of the forename(s) in the 'initials' field.</p> <p>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.</p> <p><b>You must show an employee's forename(s) or initial(s) on all RTI submissions.</b></p>	Y	On every employment record if forename not known - at least one forename or initial must be supplied
9	Second forename	<p>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).</p>	Y	On every employment record (if applicable/known)
10	Date of Birth	<p>Enter the date of birth of your employee. Do <b>not</b> use a fictitious or default date of birth. Make sure the date of birth is shown correctly.</p> <p><b>You must show an employee's date of birth on all RTI submissions.</b></p> <p>Note: If you have indicated 'Yes' at 147 (Payment to a non individual) date of birth is <b>not</b> required.</p>	Y	On every employment record
11	Current Gender	<p>Enter 'M' (male) or 'F' (female).</p> <p><b>You must show an employee's current gender on all RTI submissions.</b></p>	Y	On every employment record
13	Address line 1	<p>Enter your employee's current residential address.</p> <p><b>You must enter the employee's address if;</b></p> <ul style="list-style-type: none"> <li>• your employee is a new starter, or</li> <li>• you don't know the employee's National Insurance number.</li> </ul>	Y	Where NINO not known or on starter notification only
14	Address line 2	<p><b>You must also enter a second line of the employee's address in the circumstances shown at 13.</b></p>	Y	Where NINO not known or on starter notification only
15	Address line 3		Y	Where NINO not known or on starter notification only (if applicable)
16	Address line 4		Y	Where NINO not known or on starter notification only (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	Where NINO not known or on starter notification only (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	Where NINO not known or on starter notification only (if applicable)
24	Starting Date	<p>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.</p> <p>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.</p>	Y	To be sent on starter notification only
38	Payroll ID in this employment	<p>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.</p> <p>If the employee has two or more employments under the same PAYE scheme, you must fill in this field and use a different Payroll ID for each employment under the scheme.</p> <p>Do <b>not</b> reuse the same Payroll ID for an employee you have re-employed in the same tax year.</p>	Y	On every employment record (if applicable)
40A	Irregular Employment Payment Pattern Indicator	<p>Indicate 'Yes' if your employee is paid on an irregular basis, for example;</p> <ul style="list-style-type: none"> <li>casual or seasonal employees whose employment contract continues</li> <li>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</li> </ul> <p>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.</p>	Y	On every employment record (if applicable)
41	Date employment contract ended or state pension or taxable benefit ended	<p>Enter the date your employee stopped working for you, at the time of reporting the final payment to your employee.</p> <p>There is no longer a separate process to notify HMRC when an employee leaves your employment; this information must be included in the RTI submission reporting the employee's final payment.</p>	Y	To be sent on leaver notification or for payment after leaving only

55	Tax code operated on this payment	<p>Enter the tax code operated. There are three valid formats:</p> <ol style="list-style-type: none"> <li>1. Numbers followed by a suffix letter (L, T, P or Y), for example 870L</li> <li>2. K followed by numbers, for example K73</li> <li>3. BR, 0T, D0, D1, NT or FT</li> </ol> <p>Do <b>not</b> indicate here if the code is non-cumulative.</p>	Y	On every employment record
55A	Scottish Variable Rate indicator	This field is reserved for possible future use.	Y	This field is reserved for possible future use
56	Tax Code Basis is non cumulative	<p>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:</p> <ul style="list-style-type: none"> <li>• We have told you to do this on a coding notice</li> <li>• You have a new employee and the instructions tell you to use the emergency code on a week 1/month 1 basis</li> <li>• A new employee has not provided you with the starter declaration information and the instructions tell you to use 0T code on a week 1/month 1 basis.</li> </ul>	Y	On every employment record (if applicable)
140	Expat indicator	Indicate 'Yes' if your employee is seconded to work in the UK.	Y	To be sent if applicable
145	Occpen indicator	Indicate 'Yes' if occupational pension or annuity payment case.	Y	On every employment record (if applicable)
147	Payment to a non individual	If entry needed indicate 'Yes'. For example payments to a body such as a Personal Representative, Trustee or Body Corporate - that is, a third party or non individual.	Y	If applicable for this payment
138	Number of parts	Enter the number of parts you are sending your EAS. If you are sending a single EAS for your entire PAYE scheme enter '1'. Or the actual number of parts if you are sending more than one EAS for the same PAYE scheme.	Y	To be sent if applicable
139	Unique part identifier	If you are sending your EAS in parts, you must enter an unique identifier for each part.	Y	To be sent if applicable