

## Guidance on RTI EPS Data Items from April 2013

Data item	Description	Comments
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 <b>123</b> .
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/ <b>A246</b>
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
18A	Income Tax year to which submission relates	Indicate the tax year to which the submission relates. The tax year runs from 6 <sup>th</sup> April to 5 <sup>th</sup> April.
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 6 <sup>th</sup> April and 5 <sup>th</sup> May, please send this EPS by 19 <sup>th</sup> May.  From April 2013, if no payments are made for a period greater than a tax month you can show the 'period of inactivity' at 136 and 136a or 'no payments dates' at 137 and 137a.
91	Value of SSP recovered year to date	Enter the total amount of SSP you recovered year to date. <a href="http://www.hmrc.gov.uk/payee/employees/statutory-pay/ssp-calc.htm">http://www.hmrc.gov.uk/payee/employees/statutory-pay/ssp-calc.htm</a>
92	Value of SMP recovered year to date	Enter the total amount of SMP you recovered year to date. <a href="http://www.hmrc.gov.uk/payee/employees/statutory-pay/smp-calc.htm">http://www.hmrc.gov.uk/payee/employees/statutory-pay/smp-calc.htm</a>
93	Value of OSPP recovered	Enter the total amount of OSPP you recovered year to date. <a href="http://www.hmrc.gov.uk/payee/employees/statutory-pay/spp-calc.htm">http://www.hmrc.gov.uk/payee/employees/statutory-pay/spp-calc.htm</a>

	year to date	
94	Value of SAP recovered year to date	Enter the total amount of SAP you recovered year to date. <a href="http://www.hmrc.gov.uk/payee/employees/statutory-pay/sap-calc.htm">http://www.hmrc.gov.uk/payee/employees/statutory-pay/sap-calc.htm</a>
95	Value of ASPP recovered year to date	Enter the total amount of ASPP you recovered year to date. <a href="http://www.hmrc.gov.uk/payee/employees/statutory-pay/aspp-calc.htm">http://www.hmrc.gov.uk/payee/employees/statutory-pay/aspp-calc.htm</a>
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. <a href="http://www.hmrc.gov.uk/payee/employees/statutory-pay/smp-calc.htm">http://www.hmrc.gov.uk/payee/employees/statutory-pay/smp-calc.htm</a>
98	Value of NIC compensation on OSPP year to date	Enter any compensation you are entitled to claim in addition to the OSPP you recovered year to date. <a href="http://www.hmrc.gov.uk/payee/employees/statutory-pay/spp-calc.htm">http://www.hmrc.gov.uk/payee/employees/statutory-pay/spp-calc.htm</a>
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. <a href="http://www.hmrc.gov.uk/payee/employees/statutory-pay/sap-calc.htm">http://www.hmrc.gov.uk/payee/employees/statutory-pay/sap-calc.htm</a>
100	Value of NIC compensation on ASPP year to date	Enter any compensation you are entitled to claim in addition to the ASPP you recovered year to date. <a href="http://www.hmrc.gov.uk/payee/employees/statutory-pay/aspp-calc.htm">http://www.hmrc.gov.uk/payee/employees/statutory-pay/aspp-calc.htm</a>
102	Value of CIS deductions suffered year to date	You will only need to make an entry if you are a <b>limited company</b> that has had CIS deductions made from payments you received for work in the construction industry. Enter the total amount of CIS deductions you suffered in the year to date.
103	Value of NICs holiday year to date	<b>This only applies to employers who are registered for the Regional Employer NICs Holiday for New Businesses scheme.</b> Enter the total amount of employer Class 1 NICs you are entitled to withhold in the tax year to date.  You can find guidance on the NICs Holiday scheme at <a href="http://www.hmrc.gov.uk/payee/intro/nics-holiday/index.htm">http://www.hmrc.gov.uk/payee/intro/nics-holiday/index.htm</a>
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.
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

109	Indicator that this is the final submission for year	Indicate 'Yes' if this is your last FPS on or before the 5 April for the entire PAYE scheme, to indicate that this is the final submission for the tax year.
111	<b>Did you make any free of tax payments to an employee</b>	Indicate 'Yes' if you made any 'free of tax' payments to an employee. A 'free of tax' payment is a payment where the employer (rather than the employee) bears any tax due. Otherwise indicate 'No'.
112	Did anyone else pay expenses or in any way provide vouchers or benefits to any of your employees while they were employed by you during the year?	Indicate 'Yes' if someone other than you, paid expenses or provided benefits to any of your employees during the year as a result of the employee working for you. Otherwise indicate 'No'.
113	Did anyone employed by a person or company outside the UK work for you in the UK for 30 days or more in a row?	Indicate 'Yes' if anyone employed by a person or company outside the UK worked for you in the UK for 30 days or more in a row and you did <b>not</b> include them on a RTI submission. Otherwise indicate 'No'.
114	Have you paid any of an employee's pay to someone other than the employee, for example to a school?	Indicate 'Yes' if you paid any of an employee's pay to someone other than the employee, for example to a school, and you did <b>not</b> include this pay on a RTI submission. Otherwise indicate 'No'.
115	Completed forms P11D and P11D(b) are due	Indicate 'Yes' if completed forms P11D and P11D(b) are due for the year. Otherwise indicate 'No'.
117	Are you a Service Company	Indicate 'Yes' if you are a Service Company and have operated the Intermediaries legislation (sometimes known as IR35) or the Managed Service Companies legislation. Otherwise indicate 'No'.

136	Period of inactivity from	<p>If, for a <b>future</b> period of one or more complete tax months within the tax year, 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 6<sup>th</sup> of the next calendar month not including today.</p> <p>You can only use this field to report future periods of inactivity. The date must be later than the date of the EPS submission.</p> <p>Please see 137 if you wish to report previous tax months with no payments.</p>
136a	Period of inactivity to	<p>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 5<sup>th</sup> of the relevant calendar month.</p> <p>The date must be later than the date shown at 136.</p>
137	No payment dates from	<p>If no payments were made to employees or directors for an <b>earlier</b> period within the tax year which was greater than a tax month, and so no FPS return was due, enter the start date of the first tax month in which no payments were made. This date must be the 6<sup>th</sup> of the relevant calendar month.</p> <p>The date must be earlier than the date of the EPS submission.</p> <p>If you want to report no payments were made for only one tax month which ended within the last 14 days, please see 87Ba.</p>
137a	No payment dates to	<p>If you have entered a date in 137 you must enter the end date of the <b>last</b> tax month in which no payments were made. This date must be the 5<sup>th</sup> of the relevant calendar month.</p> <p>The date must be later than the date shown at 137 but earlier than the date of the EPS submission.</p>