

## Guidance on RTI Data Items from April 2013

| Data item | Description                                 | Comments  |
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| 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>         |
| 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>                           |
| 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>   |
| 110       | Employer contracted-out number (ECON)       | <p>If you operate an occupational contracted-out scheme, enter the employer contracting-out number (ECON) here.</p> <p>You can find this on the contracting out certificate held by the pension scheme. You must show an ECON if any employee has been in a contracted out scheme at any time during the tax year</p> |
| 141       | SA UTR                                      | Enter your Self Assessment Unique Tax Reference, if applicable. (For example if you are a sole proprietor or partnership.)  |
| 142       | COTAX reference                             | Enter your Corporation Tax reference, if applicable. (For example if you are a limited company.)  |
| 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.   |

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| 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> |
| 5A | Title                            | Enter Mr, Mrs, Miss, Ms or other title   |
| 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>   |
| 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>   |
| 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>  |
| 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).  |
| 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>  |
| 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>  |

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| 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.<br><a href="http://www.businesslink.gov.uk/bdotg/action/layer?r.l1=1073858787">http://www.businesslink.gov.uk/bdotg/action/layer?r.l1=1073858787</a>   |
|    |   | You do not have to do this for employees engaged before you join RTI.   |
| 13 | Address line 1  | Enter your employee's current residential address.<br><br><b>You must enter the employee's address if;</b> <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>   |
| 14 | Address line 2  | <b>You must also enter a second line of the employee's address in the circumstances shown at 13.</b>  |
| 15 | Address line 3  |   |
| 16 | Address line 4  |   |
| 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.  |
| 18 | Foreign Country   | Make an entry here if your employee's address is outside the UK, Channel Islands and Isle of Man.   |
| 74 | Partners Surname or family name entered on the ASPP claim | Enter your employee's partner's surname or family name from the form your employee gives you, to apply for ASPP. You can find guidance on ASPP at <a href="http://www.hmrc.gov.uk/payee/employees/statutory-pay/aspp-overview.htm">http://www.hmrc.gov.uk/payee/employees/statutory-pay/aspp-overview.htm</a>   |
| 75 | Partners Forename or given name entered on the ASPP claim | Enter your employee's partner's forename or given name from the form your employee gives you, to apply for ASPP. 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 ASPP at <a href="http://www.hmrc.gov.uk/payee/employees/statutory-pay/aspp-overview.htm">http://www.hmrc.gov.uk/payee/employees/statutory-pay/aspp-overview.htm</a> |
| 76 | Partners initials entered on the ASPP claim               | If you don't know your employee's partner's full forename(s), enter their initial(s) in the 'initials' field.   |
| 77 | Partners second forename entered on the ASPP claim        | Enter your employee's partner's second full forename from the form your employee gives you, to apply for ASPP, if applicable. Don't use nicknames or familiar names (for example, don't put Jim instead of James or Liz instead of Elizabeth).  |
| 78 | Partners NINO entered on the ASPP claim                   | Enter your employee's partner's National Insurance number from the form your employee gives you, to apply for ASPP.   |
| 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.<br><br>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.   |

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| 24A | Starting declaration   | <p>If you have entered a 'Starting Date' at 24, you must complete this declaration. From April 2013 you do <b>not</b> complete this declaration for new occupational pensioners and employees seconded to work in the UK.</p> <p>When your employee starts you should ask them to confirm whether:</p> <ul style="list-style-type: none"> <li>A. this is their first job since the start of the tax year (6<sup>th</sup> April)</li> <li>B. this is currently their only job</li> <li>C. they have another job or pension</li> </ul> <p>Enter A, B or C, corresponding with the employee's declaration. If your employee does not provide you with this information you must complete declaration 'C' and use 0T code on a week 1/month 1 basis.</p> |
| 27  | Indicator of Student Loan deduction needed   | <p>If your employee is repaying a student loan through your payroll indicate 'Yes'.</p> <p>You can find guidance on Student Loan deductions at <a href="http://www.hmrc.gov.uk/payee/employees/start-leave/special/student-loan.htm">http://www.hmrc.gov.uk/payee/employees/start-leave/special/student-loan.htm</a></p>   |
| 28  | Indicator if intention to live in UK for 183 days or more  | <p>If your employee has been seconded to work in the UK and intends to live in the UK for more than six months indicate 'Yes'. You can find guidance in HMRC booklet CWG2 Employer Further Guide to PAYE/NICs (pages 50-61). <a href="http://www.hmrc.gov.uk/guidance/cwg2chapter4.pdf">http://www.hmrc.gov.uk/guidance/cwg2chapter4.pdf</a></p>   |
| 29  | Indicator if intention to live in UK for less than 183 days  | <p>If your employee has been seconded to work in the UK and intends to live in the UK for less than six months indicate 'Yes'. You can find guidance in HMRC booklet CWG2 Employer Further Guide to PAYE/NICs (pages 50-61). <a href="http://www.hmrc.gov.uk/guidance/cwg2chapter4.pdf">http://www.hmrc.gov.uk/guidance/cwg2chapter4.pdf</a></p>   |
| 30  | Indicator if individual will be working both in / out of the UK but living abroad                              | <p>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 (pages 50-61). <a href="http://www.hmrc.gov.uk/guidance/cwg2chapter4.pdf">http://www.hmrc.gov.uk/guidance/cwg2chapter4.pdf</a></p>  |
| 31  | Indicator of European Economic Area citizen  | <p>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 (pages 50-61) <a href="http://www.hmrc.gov.uk/guidance/cwg2chapter4.pdf">http://www.hmrc.gov.uk/guidance/cwg2chapter4.pdf</a></p>   |
| 31A | Indicator that this is an EPM6(Modified) Scheme  | <p>If this submission relates to an EPM6(Modified) Scheme for tax equalised expatriate employees indicate 'Yes'. <a href="http://www.hmrc.gov.uk/manuals/pommanual/payee82002.htm">http://www.hmrc.gov.uk/manuals/pommanual/payee82002.htm</a></p>   |
| 33  | Indicator that an Occupational pension is being paid because they are a recently bereaved Spouse/civil partner | <p>If entry needed indicate 'Yes'</p>  |
| 34  | Annual amount of occupational pension  | <p>Make an entry here for <b>all new occupational pension and annuity cases</b>, including pence. For example 1200.60</p> <p>Enter the full annual amount of the pension, do not pro-rata it from the start date.</p> <p>If you have indicated 'Yes' at 33, there must be a numeric entry here, including pence.</p>   |

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| 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.   |
| 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.   |
| 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>   |
| 39  | Indicator that Payroll ID for this employment, if present on last submission, has changed this pay period              | If entry needed indicate 'Yes'.  |
| 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.   |
| 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> |
| 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>   |

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| 41A | Taxable pay to date in this employment including payrolled benefits in kind | <p>Enter your employee's 'Total taxable pay to date' within the tax year. <b>Do not include taxable pay from any previous employment.</b></p> <p>Enter the cumulative amount in your employment since last 5<sup>th</sup> April for the following:</p> <ul style="list-style-type: none"> <li>• All pay, including wages, salaries, fees, overtime, bonuses and commission</li> <li>• Pension income from registered pension schemes</li> <li>• Employer-financed retirement benefits schemes</li> <li>• All Statutory Payments</li> <li>• Payrolled benefits in kind</li> <li>• Certain benefits – You can find guidance on this in HMRC's booklet CWG2 Employer Further Guide to PAYE/NICs (pages 62-67).</li> </ul> <p style="text-align: right;"><a href="http://www.hmrc.gov.uk/guidance/cwg2chapter5.pdf">http://www.hmrc.gov.uk/guidance/cwg2chapter5.pdf</a></p> <p><b>Minus</b> any authorised deductions under the 'net pay arrangements' for superannuation contributions, or payroll giving schemes.</p> |
| 41B | Total tax to date in this employment  | Enter the total tax to date in this employment within the tax year. <b>Do not include tax deducted from any previous employment.</b>   |
| 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.  |
| 42  | Pay frequency   | <p>Make one entry from the following:</p> <ul style="list-style-type: none"> <li>• W1 (Weekly)</li> <li>• W2 (Fortnightly)</li> <li>• W4 (4 Weekly)</li> <li>• M1 (Calendar Monthly)</li> <li>• M3 (Quarterly)</li> <li>• M6 (Bi-annually)</li> <li>• MA (Annually)</li> <li>• IO (One-off*)</li> <li>• IR (Irregular)</li> </ul> <p>*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.</p>  |
| 43  | Payment Date  | <p>Enter the payment date for your employee.</p> <p>If the payment date falls on a 'non-banking day' show the payment as having been made on the regular payday. See <a href="http://www.hmrc.gov.uk/payroll/paydays/non-banking-day.htm">http://www.hmrc.gov.uk/payroll/paydays/non-banking-day.htm</a></p>   |

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| 44 | Tax Week Number   | <p>If your payroll is weekly, fortnightly or 4 weekly, enter the week number corresponding with that particular pay day.</p> <p>You can find this information in the table that's included in HMRC's Employer Helpbook E13, 'Day-to-Day Payroll' (page 21). <a href="http://www.hmrc.gov.uk/helpsheets/e13.pdf">http://www.hmrc.gov.uk/helpsheets/e13.pdf</a></p>  |
| 45 | Tax Month Number  | <p>If your payroll is monthly, enter the month number corresponding with that particular pay day.</p> <p>You can find this information in the table that's included in HMRC's Employer Helpbook E13, 'Day-to-Day Payroll' (page 21). <a href="http://www.hmrc.gov.uk/helpsheets/e13.pdf">http://www.hmrc.gov.uk/helpsheets/e13.pdf</a></p>   |
| 48 | Number of earnings period(s) covered by payment                                       | <p>Enter '1' if your employee is paid at regular intervals, for example, weekly, monthly, multiples of weeks or months.</p> <p>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'.</p> <p>You can find guidance on earnings periods in HMRC's booklet CWG2 Employer Further Guide to PAYE/NICs (pages 30-31) <a href="http://www.hmrc.gov.uk/guidance/cwg2chapter3.pdf">http://www.hmrc.gov.uk/guidance/cwg2chapter3.pdf</a></p> <p>For occupational pensioners enter '1'.</p> |
| 49 | Aggregated earnings indicator   | <p>Indicate 'Yes' if earnings from more than one job have been added together to calculate National Insurance contributions (NICs).</p> <p>You must indicate on each employment where you have aggregated earnings from all jobs to assess NICs, where your employee has:</p> <ul style="list-style-type: none"> <li>a) more than one job with you;</li> <li>b) two or more jobs with different employers who in respect of those jobs carry on business in association with each other.</li> </ul> <p>You can find guidance on aggregated earnings in HMRC's booklet CWG2 Employer Further Guide to PAYE/NICs (pages 31-44) <a href="http://www.hmrc.gov.uk/guidance/cwg2chapter3.pdf">http://www.hmrc.gov.uk/guidance/cwg2chapter3.pdf</a></p>   |
| 51 | Indicator that the payment is a payment after date of notification of contract ending | <p>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.</p> <p>You can find guidance on payments after leaving at <a href="http://www.hmrc.gov.uk/payee/employees/start-leave/leaves-retires.htm">http://www.hmrc.gov.uk/payee/employees/start-leave/leaves-retires.htm</a></p>  |

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| 54  | Number of normal hours worked                                       | <p>Indicate one of the following 4 bandings that is most appropriate to your employee, based on the number of hours you expect them to normally work in a week:</p> <ul style="list-style-type: none"> <li>a) Up to 15.99 hrs</li> <li>b) 16-29.99 hrs</li> <li>c) 30 hrs or more, or</li> <li>d) Other</li> </ul> <p>If your employee is on paid leave, for example annual leave or sick leave, please report the normal hours worked.</p> <p>If you consider a, b or c are not appropriate then indicate d. For occupational pension schemes indicate d) Other.</p> |
| 55  | Tax code operated on this payment                                   | <p>Enter the tax code operated. There are three valid formats:</p> <ul 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> </ul> <p>Do <b>not</b> indicate here if the code is non-cumulative.</p>  |
| 55A | Scottish Variable Rate indicator                                    | 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>    |
| 58  | Taxable pay in this pay period including payrolled benefits in kind | <p>Enter your employee's 'taxable pay in this pay period' in this employment including</p> <ul style="list-style-type: none"> <li>• All pay, including wages, salaries, fees, overtime, bonuses and commission</li> <li>• Pension income from registered pension schemes</li> <li>• Employer-financed retirement benefits schemes</li> <li>• All Statutory Payments</li> </ul>  |

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|     |   | <ul style="list-style-type: none"> <li>• Payrolled benefits in kind</li> <li>• Certain benefits – You can find guidance on this in HMRC’s booklet CWG2 Employer Further Guide to PAYE/NICs (pages 62-67). <a href="http://www.hmrc.gov.uk/guidance/cwg2chapter5.pdf">http://www.hmrc.gov.uk/guidance/cwg2chapter5.pdf</a></li> </ul>   |
|     |   | <b>Minus</b> any authorised deductions under the ‘net pay arrangements’ for superannuation contributions, or payroll giving schemes.   |
| 58A | Value of payments not subject to tax or NICs in pay period  | <p>Enter value of other payments made to your employee that are not salary or wages and subject to neither tax nor National Insurance contributions.</p> <p>For example, a season ticket loan advance and certain travel and subsistence costs.</p>  |
| 58B | Value of deductions from net pay in pay period  | <p>Enter value of deductions made from your employee’s net pay after deductions for tax, National Insurance and Student Loans.</p> <p>For example, pension contributions that are <b>not</b> paid under a net pay arrangement, trade union subscriptions, subscriptions for health cover and attachment of earnings orders.</p>  |
| 59  | Pay after statutory deductions  | <p>Enter your employee’s net pay after statutory deductions for tax, National Insurance and Student Loans only. Do <b>not</b> include payments entered at;</p> <ul style="list-style-type: none"> <li>• <b>58A</b> ‘Value of payments not subject to tax or NICs in pay period’, and</li> <li>• <b>58B</b> ‘Value of deductions from net pay in pay period’</li> </ul>   |
| 60  | Value of benefits taxed via the payroll in pay period   | <p>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.</p> <p>(Completion of this box does <b>not</b> negate the need for completion of a form P11D at the end of the tax year.)</p>   |
| 61  | Value of employee pension contributions paid under “net pay arrangements” in pay period                         | <p>Enter the amount of pension contributions your employee paid under ‘net pay arrangements’ in this pay period.</p> <p>You can find guidance on ‘net pay arrangements’ at <a href="http://www.hmrc.gov.uk/guidance/cwg2chapter2.pdf">http://www.hmrc.gov.uk/guidance/cwg2chapter2.pdf</a></p>   |
| 62  | Items subject to Class 1 NIC but not taxed under PAYE regulations excluding pension contributions in pay period | <p>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 (pages 62-67). <a href="http://www.hmrc.gov.uk/guidance/cwg2chapter5.pdf">http://www.hmrc.gov.uk/guidance/cwg2chapter5.pdf</a></p> <p>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.</p> |
| 65  | Value of employee pension contributions that are not paid under a net pay arrangement                           | Enter the deductions made for pension contributions that are <b>not</b> made under ‘net pay arrangements’ in this pay period.  |

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| 67  | Value of Student Loan repayment in this pay period  | Enter the student loan deductions in this pay period.<br><br>You can find guidance on calculating student loans deductions at <a href="http://www.hmrc.gov.uk/payee/payroll/day-to-day/student-loan.htm">http://www.hmrc.gov.uk/payee/payroll/day-to-day/student-loan.htm</a>  |
| 68  | Value of tax deducted or refunded from this payment   | Enter the numeric value of tax deducted or refunded from this payment.   |
| 69  | Value of Statutory Sick Pay (SSP) year to date  | Enter the total SSP paid in the tax year to date in this employment.   |
| 70  | Value of Statutory Maternity pay (SMP) year to date   | Enter the total SMP paid in the tax year to date in this employment.   |
| 71  | Value of Ordinary Statutory Paternity pay (OSPP) year to date   | Enter the total OSPP paid in the tax year to date in this employment.  |
| 72  | Value of Statutory Adoption pay (SAP) year to date  | Enter the total SAP paid in the tax year to date in this employment.   |
| 73  | Value of Additional Statutory Paternity pay (ASPP) year to date   | Enter the total ASPP paid in the tax year to date in this employment.  |
| 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 <a href="http://www.hmrc.gov.uk/payee/intro/ni-basics.htm#3">http://www.hmrc.gov.uk/payee/intro/ni-basics.htm#3</a>   |
| 79A | Gross earnings for NICs year to date  | Enter your employee's total gross earnings subject to NICs to date within the tax year, including pay below the lower earnings limit (LEL) and above the upper earnings limit (UEL). Earnings which are disregarded from NICs should not be included.  |
| 79B | Gross earnings for NICs in this period  | Enter your employee's gross earnings subject to NICs in this pay period, including pay below the lower earnings limit (LEL) and above the upper earnings limit (UEL). Earnings which are disregarded from NICs should not be included.   |
| 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. <b>Do not include earnings that did not reach the LEL in any earnings period.</b><br><br>You can find guidance on this in HMRC's Employer Helpbook E13, 'Day-to- Day Payroll' (page 13).<br><a href="http://www.hmrc.gov.uk/helpsheets/e13.pdf">http://www.hmrc.gov.uk/helpsheets/e13.pdf</a>  |
| 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.<br><br>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.<br><br>You can find guidance on this in HMRC's Employer Helpbook E13, 'Day-to-Day Payroll' (page 13).<br><a href="http://www.hmrc.gov.uk/helpsheets/e13.pdf">http://www.hmrc.gov.uk/helpsheets/e13.pdf</a> |

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| 83   | Value of earnings above the primary threshold up to and including the upper accrual point year to date    | <p>Enter your employee's total earnings included in gross pay for NICs above the PT, up to and including the upper accrual point (UAP) to date.</p> <p>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 UAP in which case the entry will be in whole pounds only.</p> <p>You can find guidance on this in HMRC's Employer Helpbook E13, 'Day-to-Day Payroll' (page 13).<br/> <a href="http://www.hmrc.gov.uk/helpsheets/e13.pdf">http://www.hmrc.gov.uk/helpsheets/e13.pdf</a></p>   |
| 84   | Value of earnings above the upper accrual point up to and including the upper earnings limit year to date | <p>Enter your employee's total earnings included in gross pay for NICs above the UAP, up to and including the upper earnings limit (UEL) to date.</p> <p>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.</p> <p>You can find guidance on this in HMRC's Employer Helpbook E13, 'Day-to-Day Payroll' (page 13).<br/> <a href="http://www.hmrc.gov.uk/helpsheets/e13.pdf">http://www.hmrc.gov.uk/helpsheets/e13.pdf</a></p>   |
| 84A  | Director's NIC and method of calculation  | <p>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:</p> <ul style="list-style-type: none"> <li>• enter 'AN' if you have applied an annual or pro-rata annual earnings period when calculating NICs</li> <li>• enter 'AL' if you have used the alternative method</li> </ul> <p>See booklet CA44 for detailed information about paying National Insurance contributions (NICs) for company directors<br/> <a href="http://www.hmrc.gov.uk/nitables/ca44.pdf">http://www.hmrc.gov.uk/nitables/ca44.pdf</a></p> <p><b>Do not make an entry if a payment of earnings is made to someone other than a company director.</b></p> |
| 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.   |
| 86A  | Total of employer NI contributions in this period   | <p>Enter the total of employer's NICs payable in this pay period.</p> <p>Any amount deductible under the NIC Holiday Scheme must not be deducted from this figure.</p>   |
| 86Aa | Total of employer NI contributions year to date   | Enter the total of employer's NICs payable year to date.   |
| 86B  | Employees contributions due on all earnings in this pay period  | Enter the total employee's NICs payable in this pay period.  |
| 86Ba | Employees contributions due on all earnings year to date  | Enter the total employee's NICs payable year to date.  |

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| 144 | Scheme contracted out number (SCON)  | Enter the employee's scheme contracting-out number (SCON) here if you operate an occupational contracted-out scheme (Contracted-out Salary Related (COSR) or Defined Benefit (DB) scheme).  |
| 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 the RTI submission. Employers who use Extended Transmission Service (ETS) or SwiftNet Transmission Service (STS) to submit payment instructions should also include a hash in the RTI submission.<br><br>The 4-character random string used within the hash calculation should be included within the payment instruction. |
| 145 | Occpen indicator   | Indicate 'Yes' if occupational pension or annuity payment case.   |
| 146 | Trivial commutation payment type   | Type of lump sum paid in place of small pension ( <b>other than</b> lump sum death benefits and on serious ill-health).<br><br>Indicate one of the following;<br>A) Trivial commutation lump sum (TCLS)<br>B) Other lump sum (personal/non-occupational pension scheme)<br>C) Other lump sum (occupational/public service pension scheme)   |
| 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.   |
| 148 | Trivial commutation payment  | Lump sum paid in place of small pension ( <b>other than</b> lump sum death benefits and on serious ill health).<br><br>Enter the total amount of the lump sum or sums paid. You must also include the amount at 41A and 58.<br><br>You can find guidance on this at <a href="http://www.hmrc.gov.uk/payerti/payroll/pension-payments/special-situations.htm#1">http://www.hmrc.gov.uk/payerti/payroll/pension-payments/special-situations.htm#1</a>   |
| 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.   |
| 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.   |
| 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 <b>not</b> made under 'net pay arrangements' to date in this employment within the tax year.   |
| 152 | On strike  | Indicate 'Yes' if your employee's pay in this pay period has been reduced due to being on strike.   |
| 153 | Unpaid absence   | Indicate 'Yes' if your employee's pay in this pay period has been reduced due to being on an unpaid absence.  |

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| 87Ba       | No payment due as no employees paid in this pay period  | <p>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.</p> <p>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.</p> <p>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.</p> |
| 103        | Value of NICs holiday year to date  | <p><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.</p> <p>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></p>  |
| 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.  |
| <b>111</b> | <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'.   |