



## Opera 3 Payroll

**Accreditation  
Training Courseware**



Pegasus Software

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# Accreditation Training Courseware

## Introduction

### About Opera 3

Opera 3 is the most versatile and user-friendly accounting, supply chain management, payroll & HR, manufacturing and reporting solution from Pegasus Software. A modular solution, Opera 3 enables you to select the components that match your current business model, whilst making it possible to add further functionality as requirements change. This means that the capability or capacity of a system can be seamlessly expanded whilst safeguarding the investment.

For more information about Opera 3, select the Solutions link on the [Pegasus](#) web site.

### About this Guide

This Accreditation Training Courseware offers an accompanying guide to the accreditation training course.

If you are new to Opera 3, read the Getting Started section of the Opera 3 Help that covers the application in more detail. You can access this from the Windows Start menu, or by using the F1 Key or Help menu when you have logged in to the product.

Opera 3 is available for both Visual FoxPro and SQL Server database platforms. This Accreditation Training Courseware applies to both database platforms, however, there are certain elements that are only included in one or the other database, and as such, the relevant sections or paragraphs are clearly identified with the following labels:

**[SQL]** – only relevant if you are running the application on an SQL Server database.

**[VFP]** – only relevant if you are running the application on a Visual FoxPro database.

Sections that are not identified with these labels are relevant to both database types.

For more information, see the [section Functional Differences between Opera 3 Enterprise & Opera 3 Enterprise SQL section in the release guide](#).

### Introducing the module

The Pegasus Opera 3 Payroll is designed to be an integral part of your overall Pegasus Opera 3 Accounting System, although it can be used on a stand-alone basis without integration to the Nominal Ledger, Costing or Cashbook.

Pegasus has provided all of the functionality necessary for coping with the increasing requirements and complexities of Payroll to HMRC Standards. For example, optional automated SSP recording and payments, SMP and OSPP (Birth) processing and Advanced Pension Processing are included within the product.

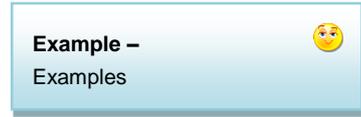
### Feedback

Pegasus is interested to hear your views on the documents we provide. To give your feedback, send an email to [training@pegasus.co.uk](mailto:training@pegasus.co.uk). Please type "O3Training\_Accreditation\_PAY10PayrollR5.0.docx Accreditation Training Courseware" in the subject box.

Please note that product support is not offered through the above email address.

# Key

## Icon



*Red Text (Small)*



## Meaning

Useful Hint, Tip or Note. General Comments / Notes

Useful Report obtained from clicking on the print icon while sitting on the form

During the literature, some basic Question and Answer / Troubleshooting points are discussed. May include a few did you knows...

Website link

Exercises / Example solution

Report to XLS

Potential Report Enhanced from Opera II (more than simple field adjustments)

FAQs - Only

Used to highlight changed (sometimes removed) legislation, but still found useful to have in the training manual.

Action Menu example of the corresponding form.

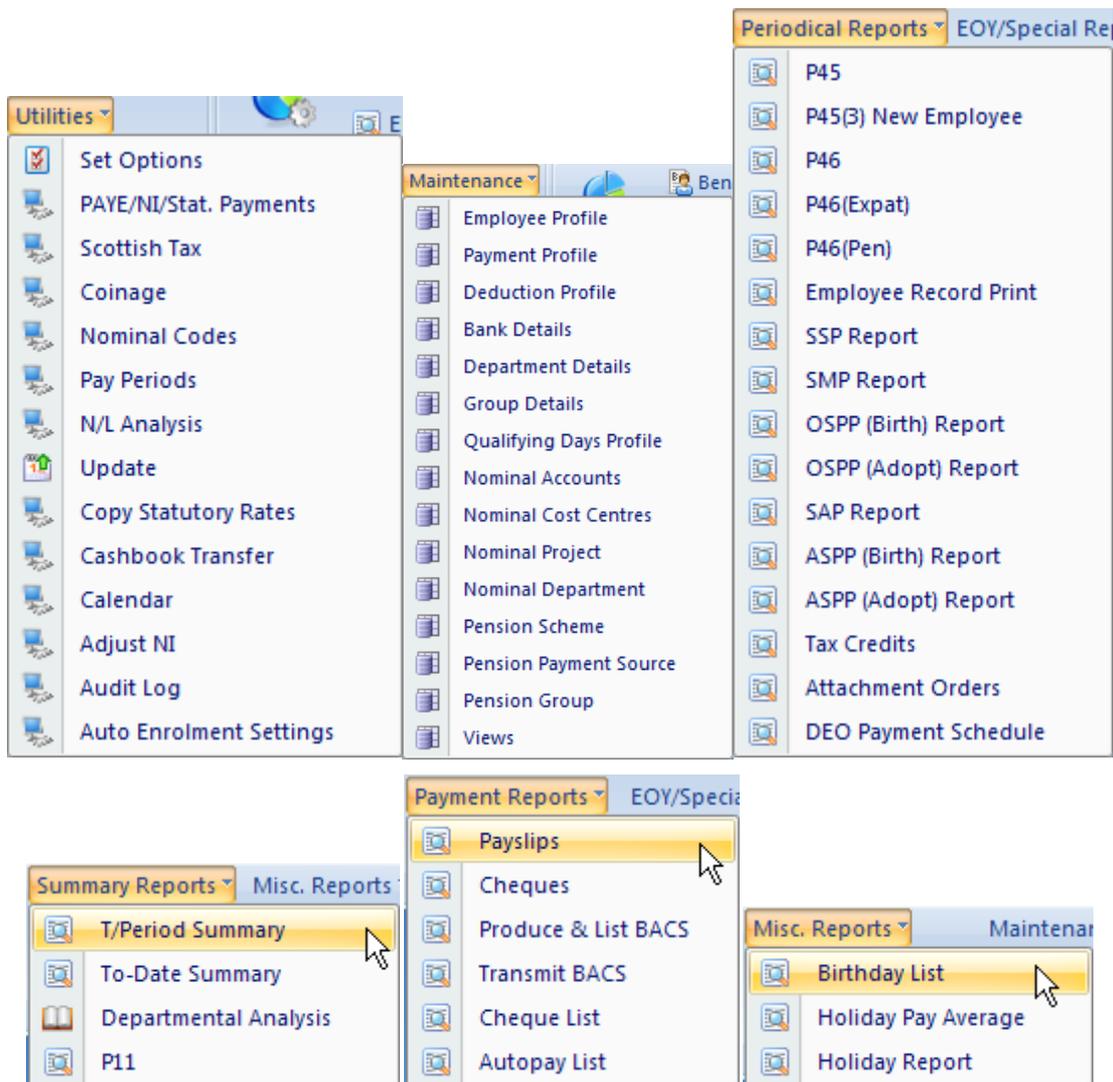
## Training Literature Releases

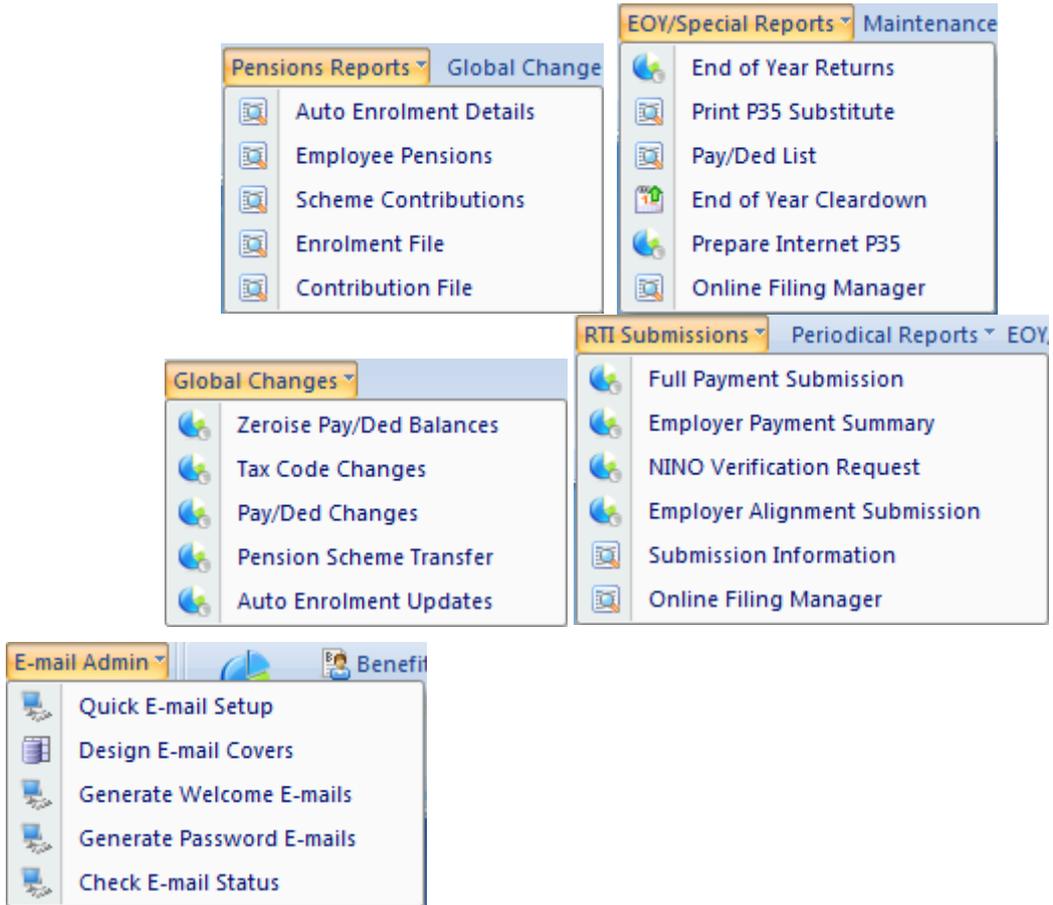
Release	Added Information
R1.0	Originating document (Uplift to O3) <i>Inc Latest changes for ASPP and a few Hints &amp; Tips etc.</i>
R2.0	Update Document for Version 1.4x (Payroll Upgrade) and Chapter uplift. Includes a few more links and FAQs
R2.1	Update Document for Version 1.5x including a few extra FAQs.
R3.0	Update Document for Version 1.6x including HMRC / Pension Regulator Links + RTI Get Ready information
R4.0	Update for v1.8x RTI + some extra bits of information
R4.1	Expanded Appendix for NL Masking & Added NEST integration information for v1.81.xx and minor help SCR updates included
R4.2	Updated for v2.x PWX/PSS and the v2.1x Payroll upgrade release
R4.3	Update for PWX / O3 v2.11 changes, Includes various other minor changes. Updates for v2.13 incorporating v2.12
R4.4	Minor updates for AE Notes & Misc, AE Q&A doc r1 and updated RTI Q&A r1.7
<b>R5.0</b>	Updated for v2.20 – Payroll Upgrade & v2.21 e-mail payslips & P60s

# Accreditation Training Courseware

## Module Menu Structure

The following sections will cover the functionality of the options in this module as outlined in the image below which shows each menu option contained in this module.





## Accreditation Training Courseware

### Glossary (of Menu Structure)

Navigator Folder	Command	Purpose
Processing	The commands from the Action menu within the Processing submenu provide a number of processes.	
	Snapshot	Use the Snapshot command to attach an image of your employee.
	Groups	Use the Groups Command to view and change group records.
	O.L.E.	You can link objects such as an employee photos. A representation or placeholder for an object is inserted on the O.L.E. form associated with the record.
	Calculate	Use the Calculate command to calculate an individual employee's net pay.
	Holiday	Use the Holiday command to record the number of weeks holiday an employee will be taking in a pay period.
	Leavers	The Leavers command allows you to mark employee records as leavers. It will also allow an employee to be re-instated.
	Transfer	The Transfer command is used to transfer an employee's record to a new reference number and if you are using groups, to a different group.
	Override	Use the Override command to change the Tax or National Insurance calculations during the current period.
	Absence	The Absence command allows you to keep a record of the NON-SSP absence days for the employee.
	To Date	The To-Date procedure is used to enter to-date values up to and including the previous period for an individual employee record has been created.
	History	The History Command will allow you to view an employee's 'This Period summary Image' report.
	Details and Bank	The Details and Bank command are used to record address and bank details of the employee, SCON numbers, P11D and Student Loan Indicators.
	Pay and Deductions	The Payments and Deductions command is used to enter payment and deduction details of an employee.
	Statutory Payments	A shared utility for recording SSP details, SMP entitlement (for female employees only), OSPP Birth & Adopt (Ordinary Paternity), (Additional Paternity Pay) and SAP (adoption) ASPP processing. These menu items will only be available if the system has been set to use Full SSP, SMP,SAP & OSPP etc processing.
	Tax Credits	This will allow you to set up Tax Credits details forms for an employee. This menu item will only be available if a Tax Credit Payment Profile has been created on the system. Tax Credits however are not processed via the payroll anymore (towards the end of 2007).
	Pension	This will allow you to define different pension schemes you can assign to employees. This facility is only available if you have selected the Use Advanced Pension Processing option on the Options Page 2 tab of the Payroll Options form for the corresponding payroll group.
	Analysis	Use the Analysis command to assign project and department codes to employee records. This only applies if you are using either the Advanced Nominal Ledger or an external Nominal Ledger. The use of dimensions is controlled by the setting of the Project and Department options on the Company Profiles form in the System module.
	Attachment Orders	Use the Attachment Orders command to attach AEO's to employee records. These will calculate and deduct accordingly with the relevant deduction profiles in place.

Calculation		Use the Calculation Command to produce the figures for the current pay period and allows reports to be printed based on the latest information.
P32 Processing		Use this facility for recording Payments as an Employer and any funding received from the HMRC.
Reports		The Reports are categorised into sub-folders appropriate to their logical place in processing. These sub-folders include: Summary Reports, Payment Reports, Periodical Reports, Pension Reports and Misc. Reports.
EOY Special Reports	The commands on the EOY Special Reports submenu provide a number of processes.	
	End of Year Returns	Use the End of Year Returns to produce your End of Year reports <i>on disk</i> .
	Print P35 Substitute	This is a statutory end of year form to be printed for every employee who was employed by the company during the tax year.
	Payments/Deductions List	Use the Payments and Deductions List to report on payments and deductions made to your employees.
	End of Year Cleardown	This function is generally carried out after the final payroll update of the year.
	<i>Prepare Internet P35</i>	<i>Use the Prepare Internet P35 command to produce a file used by the eSubmission Utility for submission to the HMRC via the Government Gateway</i>
	On line Filing Manager	A facility to enable an employer to submit RTI Submissions. <i>end of year returns via the Internet.</i>
Global Changes	The command under Global Changes allows users to make alterations on a global company scale	
	Zeroise Pay/Ded Balances	Use the Zeroise Balances command to clear down any payment and deduction balances if the need arises during the year.
	Tax Code Changes	The Tax Code Changes command is used to make general tax code changes to employee records.
	Pay/Ded Changes	The Global Changes command provides a way of implementing changes to values or pay and deductions for the whole of the payroll, rather than having to make these changes per employee record.
	Pension Scheme Transfer	The PST allows users to globally transfer EEs from one Pension Scheme to another. Brought in due to the changes to the COMP Pension Schemes in 2012.
	Auto enrolment Updates	This form (accessed from the Payroll - Global Changes menu) is designed to help you easily set up many employees for auto enrolment. You can set the status, category and auto-enrolment dates for lots of employees at the same time. The form is presented using different steps to complete the process.
Utilities	The commands on the Utilities submenu provide a number of processes.	
	Set Options	The Payroll Set Options contain a number of rules and options that define the way you work.
	PAYE/NI/SSP/SMP/SPP	Use the PAYE/NI/SSP/SMP tables for specifying the current rates of Income Tax, National Insurance, SSP & SMP legislation for the company.
	Scottish Tax	The Scottish Tax command is provided for maintenance of Scottish variable rates from April 2000.
	Coinage	The Coinage command is only necessary if you have employees paid by cash.
	Nominal Codes	Use the Opening Balances command to enter the opening balances of your bank accounts.
	Pay Periods	Pay Periods are used to specify what the current payroll period is for each of your groups.
	N/L Analysis	If you have elected to link your Payroll with the Nominal Ledger use this process to create the Nominal Ledger Analysis transfer file.
	Update	The Payroll Update routine is very similar to a period end procedure. This is used to clear down the current tax period ready for processing in the next pay period.

	Copy NI Codes	The Copy NI Codes command allows you to copy the PAYE/NI/SSP/SMP tables from one company to another.
	Cashbook Transfer	If you have elected to link your Payroll to your Cashbook, this command will carry out all transfers from Payroll to Cashbook for employee payments.
	Calendar	The Calendar option allows you to create a Calendar for your payroll Groups and relevant pay periods, upon which the Calculate will now be based
	Adjust NI	The utility allows for retrospective NI code changes, allowing the User to easily re-calculate the NI figures for an employee once the change of code has been implemented.
	Audit Log	Use the Audit Log command to display a log record that tracks which payroll processing users have been running and who has made changes to key employee payroll data fields. You can also print a copy of the log using the Print icon on the toolbar.
	Auto Enrolment Settings	This form (accessed from the Payroll - Utilities menu) is where you enter your staging date and registration date for auto enrolment, and is also where the various thresholds and limits for auto enrolment are displayed. The form can also be accessed in read-only format from the Auto Enrolment Details and Auto Enrolment Updates forms.
Maintenance		The classification of Employee Profiles, Payment and Deduction Profiles, Groups, Bank and Department Details, Qualifying Days Profiles, External Nominal Accounts and Cost Centres are entered through the Maintenance Submenu.
	Employee Profile	Employee Profiles are used to group characteristics together that are common to one or more employees.
	Payment Profile	A Payment Profile is used for creating payment characteristics that are common to groups or individual employees.
	Deduction Profile	A Deduction Profile is used for creating payment characteristics that are common to groups or individual employees.
	Bank Details	Banks Details are used to define all employee and employers bank account details.
	Department Details	This command will allow you to categorise your employees by department to enable you to produce reports on a department basis.
	Group Details	Groups are used to represent the different multiple pay frequencies within the company.
	Qualifying Days Profile	Used to maintain one or more qualifying days patterns, which apply to employees. These will relate to an employees normal working pattern.
	Nominal Accounts	If linking to an external Nominal Ledger those accounts must be defined here.
	Nominal Cost Centres	If linking to an external Nominal Ledger and using Cost Centres, those Cost Centres must be defined here.
	Nominal Project	Use the Nominal Project command to maintain details of nominal ledger projects for the analysis of payroll costs. This only applies if you are using an external Nominal Ledger and have the Payroll to External Nominal option selected on the Options tab of the Company Profiles form in the System module.
	Nominal Department	Use the Nominal Department command to maintain details of nominal ledger departments for the analysis of payroll costs. This only applies if you are using an external Nominal Ledger and have the Payroll to External Nominal option selected on the Options tab of the Company Profiles form in the System module.
	Pension Scheme	Use the Pension Scheme command to define different pension schemes you can assign to employees. This facility is only available if you have selected the Use Advanced Pension Processing option on the Options Page 2 tab of the Payroll Options form for the corresponding payroll group.
RTI	RTI File Creations	Menu option to create EAS, FPS, EPS, NVRs and to check submission information and launch OFM.

# Accreditation Training Courseware

## The Module

The Pegasus Opera 3 Payroll is designed to be an integral part of your overall Pegasus Opera 3 Accounting System, although it can be used on a stand-alone basis without integration to the Nominal Ledger, Costing or Cashbook.

If you are going to be operating multiple pay frequencies, individual payrolls for weekly and monthly paid employees, the system allows you to create 'Group Details'. This would enable the operator to analyse and produce reports for each Group on a separate basis or multiple combined Groups if required. If linked to the Opera 3 Nominal Ledger analysis may be via Nominal Ledger Cost Centres and/or Departments. If linked to the Opera 3 Advanced Nominal Ledger analysis may also be via two additional dimensions.

Pegasus has provided all of the functionality necessary for coping with the increasing requirements and complexities of Payroll to HMRC Standards. For example, optional automated SSP recording and payments, SMP and OSPP (Birth) processing and Advanced Pension Processing are included within the product. Attachment of Earnings Orders processing, Trade Dispute Tax Refund withheld, retrospective NI Adjustments and full P32 Processing options are all available to offer the user a complete solution.

### **HMRC Payroll Standard and Pensioner Payroll Standard – now replaced by the PAYE Recognition Scheme**

*The HMRC Payroll Standard and Pensioner Payroll Standard Accreditation Scheme will cease to operate on 5 April 2012. It will be replaced by a new scheme called the PAYE Recognition Scheme. As Opera had previously been accredited under the HMRC Payroll Standard and Pensioner Payroll Standard scheme, it will automatically be recognised under the new PAYE Recognition Scheme.*

*There are two Payroll Standards for software products; the Payroll Standard and the Pensioner Payroll Standard. Opera 3 Enterprise and Opera 3 Enterprise SQL is fully compliant with all requirements of both standards. The Payroll Standard covers requirements for full payroll software. The Pensioner Payroll Standard covers requirements for software that pays pensions and annuities. This scheme will cease in 2012 and replaced with the PAYE Recognition Scheme.*



**HM Revenue & Customs**

Refer to HMRC website for further details regarding the PAYE Recognition Scheme, please refer to:  
<http://www.hmrc.gov.uk/ebu/psu.htm>

### **Statutory Adoption Pay & Statutory Paternity Pay for adoption**

To comply with new requirements to the HMRC Payroll Standard for the 2009-10 tax year, Opera 3 Enterprise and Opera 3 Enterprise SQL now calculate Statutory Adoption Pay (SAP) and Statutory Paternity Pay for adoption (SPP - Adopt), and provide the necessary reports. This scheme will cease in 2012 and replaced with the PAYE Recognition Scheme.

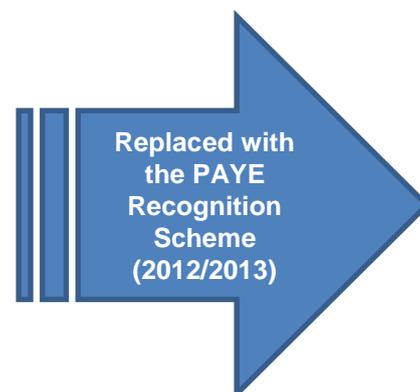


Optional features	2 weekly 4 weekly pay frequencies	Yes
	Directors National Insurance	Yes
	Contracted-out Pension Deductions	Yes



*The Payroll Standard has mandatory features plus three further optional features. The optional features are for two-weekly and four-weekly pay frequencies, Directors National Insurance and Contracted-out Pension Deductions.*  
[www.hmrc.gov.uk/ebu/payroll.htm](http://www.hmrc.gov.uk/ebu/payroll.htm)

*The requirements in the Pensioner Payroll Standard are all mandatory. Taken from the Payroll Standard they cover PAYE, electronic returns, statutory payments and deductions, and general pension payroll requirements.*  
[www.hmrc.gov.uk/ebu/payroll.htm](http://www.hmrc.gov.uk/ebu/payroll.htm)



## Year-End and New Tax Year

For full details of the legislation and software changes for the year-end and the new tax year (each year end), see the [What's New](#) chapter of the Help. The chapter also includes checklists for upgrading the software, running the year-end and starting the new tax year.

The Payinfo.pdf guide is also an invaluable source of information for the year end and start.

Payroll is designed to be an integral part of the accounting application, although it can be used on a stand-alone basis without integration to the Personnel application, Nominal Ledger, Costing or Cashbook. Payroll provides all the functionality necessary for coping with the increasing requirements and complexities of Payroll, to HMRC PAYE Recognition Scheme standards.

## Payroll Features

The following features are included to offer you a complete solution:

- Calculation of Income Tax and National Insurance Contributions
- Calculation of employee payments (including salary sacrifice) and deductions
- Maintenance and calculation of pensions including National Employment Savings Trust (NEST) pensions and other auto enrolment pensions. NEST is a 'low-cost and easy-to-use' pension scheme that's available for any employer to meet their pensions auto enrolment duties. Refer to [www.nestpensions.org.uk](http://www.nestpensions.org.uk) for details.
- Maintenance and calculation of pensions including auto enrolment pensions
- Maintenance and calculation of Attachment Orders
- Maintenance and calculation of statutory payments:
  - Statutory Sick Pay
  - Statutory Maternity Pay
  - Ordinary Statutory Paternity Pay for both births and adoptions
  - Additional Statutory Paternity Pay for both births and adoptions.
- Trade Dispute Tax Refund withheld
- Retrospective adjustments to National Insurance Contributions
- Full P32 Processing
- *Online submission of returns to HRMC (P45, P46, P46 (Expat), P46 (Pen), P14 (End of Year Summaries) and P35 (Employer Annual Return).*
- Online submission of Real Time Information submissions to HMRC.
- Online payslips and P60 (End of Year Certificates).

If you are going to operate multiple pay frequencies, individual payrolls for weekly, two-weekly, four-weekly and monthly paid employees, you can create group details. This enables you to analyse and produce reports for each group on a separate basis or multiple combined groups if required.

## Payroll Sections

The Payroll application is structured into the following sections:

Section	Description
<b>Processing</b>	This section is used to create and maintain details of employee records.
<b>Calculation</b>	This section is used to calculate the payroll for the current period. If you are using groups, you can run the calculation for one or more groups or all groups in the one process.
<b>P32 Processing</b>	Based on information derived from the calculation of the payroll, this section provides the means to view, maintain and print P32 Employer Payment Record information.
<b>View</b>	This section is used to display enquiries of Payroll transactions.
<b>RTI Submissions</b>	<p>There are a number of different types of submission if Real Time Information PAYE processes are implemented:</p> <ul style="list-style-type: none"> <li>• <b>Employer Alignment Submissions (EAS):</b> this aligns employee records held by the employer with HMRC records before other information is submitted. These submissions can be used by any employers but must be used by employers with a large PAYE scheme with over 250 employees or a PAYE scheme is administered by a complex payroll system, for example by using different payroll providers.</li> <li>• <b>Full Payment Submission (FPS):</b> this is submitted either every time a payment is made or is about to be made to an employee. It includes the payment amount, the Income Tax, National Insurance contributions, other deductions such as student loans, and details of new employees and employees who have left. The first FPS submission also aligns employee records held by the employer with HMRC records if the employers operate PAYE schemes with fewer than 250 employees.</li> <li>• <b>National Insurance Number Verification Request (NVR):</b> this either verifies an employee's National Insurance number or obtains them for new employees.</li> <li>• <b>Employer Payment Summary (EPS):</b> this either reports a reduction in the amount an employer pays to HMRC or informs HMRC if any employees have not been paid in a pay period.</li> </ul> <p><b>Note:</b> All employers must operate their PAYE schemes in real time.</p> <p><b>Note:</b> Most employers will operate the new Real Time Information PAYE processes from April 2013, with all employers doing so by October 2013. HMRC also refer to Real Time Information as 'RTI' and 'Operating PAYE in real time'. For more information, see the <a href="#">Real Time Information Help topic</a>.</p>
<b>Summary Reports</b>	This section is where you print audit trails for the current period and the year to-date including a report in the style of the P11 report.
<b>Payment Reports</b>	This section is where you print payslips, cheques, and BACS and Autopay listings.
<b>Periodical Reports</b>	This section is where you print P45 and P46 reports, reports for Statutory Sick Pay, Statutory Maternity Pay, Ordinary and Additional Statutory Paternity Pay, Statutory Adoption Pay and reports for attachment orders.
<b>Pensions Reports</b>	<p>This section is where you print details of your employees' pension schemes and create auto enrolment pension enrolment files and contribution files to send to National Employment Savings Trust (NEST).</p> <p><i>What's NEST?</i></p> <p><i>The National Employment Savings Trust is a government established pension scheme for all earners. NEST has a public service obligation so must accept any employer. NEST is one of a number of new or existing pension schemes that employers can choose to fulfil their new duties. These pension schemes are regulated using the same principles as every other scheme.</i></p> <p>Always refer to the NEST website at <a href="http://www.nestpensions.org.uk">www.nestpensions.org.uk</a> for the latest details about NEST pensions. There are a number of guides, videos and other tools available that will help with your planning.</p> <p>These reports and wizards are available:</p> <ul style="list-style-type: none"> <li>• Auto Enrolment Details</li> <li>• Employee Pensions</li> <li>• Scheme Contributions</li> <li>• NEST Enrolment File</li> <li>• NEST Contribution File.</li> </ul>
<b>Miscellaneous reports</b>	This section is where you print reports detailing your employees' birthdays and holidays.
<b>EOY/Special Reports</b>	This section is where you print reports or complete activities that would typically be done at the end of the year.

<b>Global Changes</b>	This section is where you can run global updates in Payroll. These commands are included in this section: <ul style="list-style-type: none"> <li>• <a href="#">Zeroise Payment and Deduction Balances</a></li> <li>• <a href="#">Tax Code Changes</a></li> <li>• <a href="#">Payment and Deduction Changes</a></li> <li>• <a href="#">Pension Scheme Transfer</a></li> <li>• <a href="#">Auto-Enrolment Updates</a></li> </ul>
<b>Utilities</b>	This section is where you choose the settings for the Payroll application, update the Nominal Ledger, close the current pay period ready for the new one, adjust an employee's national insurance deduction and view an audit log of activity in the Payroll application.
<b>Maintenance</b>	This section is where you define your employees' payment and deduction profiles; bank details, department details, and group details, Statutory Sick Pay qualifying days profiles, and General Ledger codes if the application's Nominal Ledger is not used.

## Real Time Information Further Intro...

Real Time Information, which is relevant for most employers from the beginning of the 2013-14 tax year, is an integral part of Opera Payroll application. You must make your first Real Time Information submission on or before your the payment date after receiving your on-boarding date from HMRC.

Real Time Information affects procedures for reporting individuals' earnings and pension and annuity payments, for recording new starters and leavers and for processing the 2013-14 tax year-end:

- Information about all PAYE payments must be submitted to HMRC for each pay period.
- Employees who leave must still be given a P45 form but employers must not submit P45 or P46 returns to HMRC; starter and leaver information must be included when necessary with a pay period's Full Payment Submission (FPS).
- *P35 (Employer Annual Return) and P14 (End of Year Summaries) will not be used at the year-end.*

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**Note:** All employers must operate their PAYE schemes in real time.

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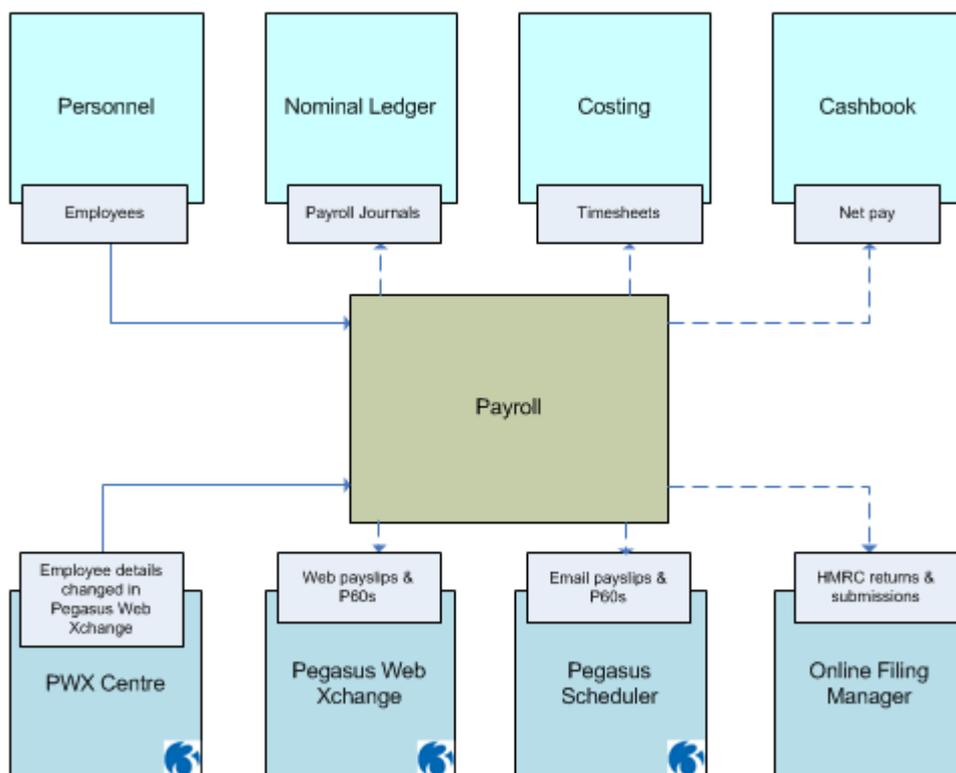
***Note:** Most employers will operate the new Real Time Information PAYE processes from April 2013, with all employers doing so by October 2013. HMRC also refer to Real Time Information as 'RTI' and 'Operating PAYE in real time'. For more information, see the [Introduction to Real Time Information Help topic](#).*

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## How the Payroll module links to other modules

The Payroll module can link to the Personnel, Cashbook and Costing modules. Timesheets can also be imported using the Import module. The Personnel module is automatically linked to Payroll when it is used. The other modules only link to the Nominal Ledger if the respective option is ticked on the System - Maintenance - Company Profiles form.

If linked to the Nominal Ledger, analysis may be via Nominal Ledger Cost Centres and/or Departments. If linked to the Advanced Nominal Ledger analysis may also be via two additional dimensions. For detailed information about this feature, see the Advanced Nominal Ledger Help topic.



## Payroll and Open Period Accounting

Open Period Accounting is an optional feature that allows you to control whether your Nominal Ledger accounting periods are open or closed for new postings. Accounting periods can be kept open as long as necessary but are normally closed once management accounts have been presented for the financial year. If Open Period Accounting is used, each transaction that is posted in the application has a Nominal Ledger transaction date, which determines the accounting period that is posted to and the period name that is displayed at the time of posting. The period that is posted to can be the current Nominal Ledger period, a previous Nominal Ledger period, or a future Nominal Ledger period as long as the period is open. You also do not need to change the application's system date because the Nominal Ledger transaction date determines which period is updated.

Open Period Accounting works with both the Real Time Update method and the batch transfer method of updating the Nominal Ledger.

An option on the Company Profiles form controls whether Open Period Accounting is used.

When the N/L Analysis command is run, Payroll updates the Nominal Ledger with salaries, PAYE and NIC payable, student loans, pensions, salaries, employer's NI and pension contributions and other benefits. The Transfer Date box on the N/L Analysis form is also used as the Nominal Ledger posting date. If you use the Open Period Accounting feature, the period status for the Payroll module in the Financial Calendar must be 'Open'. If the period's status is 'Closed' or 'Blocked', the transfer cannot be done.

Open Period Accounting is available in Opera 3 and Opera 3 SQL.

## Coming Later in 2013: Real Time Information

Real Time Information (RTI) becomes mandatory from April 2013.

Currently, employers and pension providers send information about tax, National Insurance contributions (NICs) and other payroll deductions to HMRC after the end of each tax year. In this scenario HMRC can only correct mistakes after the information is sent. Under RTI however employers will tell HMRC about tax, NICs and other deductions when or before the payments are made, regardless of whether employees are paid directly into their bank, by cheque or by cash. Other employee details such as names, addresses and employment start dates will also be submitted.

According to HMRC, RTI will:

- Make the PAYE process simpler and less burdensome for employers
- Reduce costs for HMRC and enable it to deal with non-compliance (such as late payment and debt collection) more effectively
- Support the payment of Universal Credits
- Make PAYE more accurate for individuals, over time reducing the number of bills and repayments sent after the end of the tax year
- Reduce tax credits error and fraud

Please more information, go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk).

## HMRC Payroll Standard and Pensioner Payroll Standard Accreditation Scheme

The HMRC Payroll Standard and Pensioner Payroll Standard Accreditation Scheme will cease to operate on 5 April 2012. It will be replaced by a new scheme called the PAYE Recognition Scheme. As Opera had previously been accredited under the HMRC Payroll Standard and Pensioner Payroll Standard scheme, it will automatically be recognised under the new PAYE Recognition Scheme.

For more information about the new PAYE Recognition Scheme, follow this link <http://www.hmrc.gov.uk/ebu/psu.htm>.

## Integration with the Other application

### Personnel

The Personnel application automatically integrates with Payroll. Both applications share some of the same employee details. A new employee record created using the Processing command in Payroll will result in a personnel record being created automatically. Similarly, a personnel record created in the Personnel application will result in an employee record being created in the Payroll application's data files, although it will be marked as 'Personnel only'. You need to complete additional details in the Payroll application, such as employee profile and NI code, before the person can be included in other payroll processes.

If you are using Full SSP Processing, which is controlled by an option on the [Payroll - Utilities - Set Options](#) form, you can record SSP absence in either Payroll or the Personnel application.

#### RTI Submissions –

Employers will/get an email confirmation from HMRC/Gov-Gateway confirming that the Submission has been successfully filed online - This will be for All submissions under RTI.

### **Nominal Ledger**

If Nominal Ledger is linked to Payroll using the respective option is ticked on the System - Maintenance - Company Profiles form. If linked to the Nominal Ledger, analysis may be via Nominal Ledger Cost Centres and/or Departments. If linked to the Advanced Nominal Ledger analysis may also be via two additional dimensions. For detailed information about this feature, see the Advanced Nominal Ledger Help topic.

### **Costing**

If Costing is linked to Payroll using the respective option is ticked on the System - Maintenance - Company Profiles form.

### **Cashbook**

If Cashbook is linked to Payroll using the respective option is ticked on the System - Maintenance - Company Profiles form.

### **Importer**

Timesheets can be imported into Payroll.

### **Pegasus Web Xchange and Payroll Self Service (Opera 3 only)**

A separate application for employees to view and change their details on the Payroll Self Service website, and view their payslips and P60 (End of Year Certificates).

- Web payslips are uploaded from the Payroll - Payment Reports - Payslips form
- Web P60 (End of Year Certificates) are uploaded from the Payroll - EOY/Special Reports - P60 End of Year Returns form
- Changes to employee details in Payroll are automatically uploaded
- Changes to employee details on the website are imported into Payroll after they are authorised in the System Manager - PWX Centre.

### **Pegasus Scheduler (Opera 3 only)**

Opera 3 includes the feature to send password-protected payslips and P60s in PDF format to your employees.

Pegasus Scheduler (with server-side processing)

Pegasus Scheduler creates the PDF files for payslips and P60s, password-protects them, and then forwards them to your email server to send to your employees. This requires Pegasus Scheduler (2.10 or later) to be installed and configured. Configuration includes entering your email server settings on the Set Options form in Pegasus Scheduler.

Server-side processing means that the work required to do these tasks is done on your server rather than workstation PCs. So you don't have to wait whilst these tasks are running; you can carry on working in Opera 3 as normal.

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**Tip:** Please see the Opera 3 Installation Guide for installation instructions. The guide is installed with Opera 3 and also available on the Opera 3 Info Centre.

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- Payslips are sent from the Payroll - Payment Reports - Payslips form
- P60 (End of Year Certificates) are sent from the Payroll - EOY/Special Reports - P60 End of Year Returns form
- Employees' email addresses and password are displayed on the Payroll - Processing - Details & Bank form

### **Pegasus Online Filing Manager**

A separate application used for filing HMRC returns and Real Time Information submissions online to the Government Gateway.

## Key Dates for your Payroll Diary

Here are some important dates for payroll matters in the next tax year.

<b>19 April 2014</b>	<i>The last date for any 2011-12 PAYE and Class 1 NICs postal payments to reach the Accounts Office. Interest is chargeable on any payments received after this date.</i>
<b>22 April 2014</b>	<i>The last date for any 2011-12 PAYE and Class 1 NICs electronic payments to reach the HMRC bank account. Interest is chargeable on any payments received after this date.</i>
<b>19 May 2014</b>	<i>The last date for the 2011-12 P14 (End of Year Summaries) and P35 (Employer Annual Return) to reach HMRC. Penalties are chargeable on any forms received after this date. Important: Almost all employers must file these returns online for the 2011-12 tax year-end.</i>
<b>31 May 2014</b>	<i>The last date for giving a 2011-12 P60 (End of Year Certificates) to each employee.</i>
<b>6 July 2014</b>	<i>The last date for your 2011-12 form P9D and form P11D or substitutes, to reach the Inspector of Taxes and for giving a copy of the 2011-12 form P9D-P11D or equivalent information to each relevant employee.</i>
<b>19 July 2014</b>	<i>The date for postal payments of any 2011-12 Class 1A NICs on employee benefits in kind that are reported on the P11D or a substitute form.</i>
<b>22 July 2014</b>	<i>The date for electronic payments of any 2011-12 Class 1A NICs on employee benefits in kind that are reported on the P11D or a substitute form.</i>
<b>19th of each month/quarter</b>	<i>The last date for sending your monthly/quarterly PAYE and NIC payments to the Accounts Office unless paid electronically.</i>
<b>22nd of each month/quarter</b>	<i>Starting with the first monthly payment (due 22 May 2012), the last date for sending your monthly/quarterly PAYE and National Insurance payments to the Accounts Office but only if paid electronically Note: HMRC recommends that all employers make payments electronically. Large employers (250 or more employees) must make monthly PAYE and National Insurance payments electronically.</i>

**Tip:** The employer diary on the HMRC web site includes the dates employers need to know for filing returns and paying Income Tax and National Insurance. To see the diary, go to [www.hmrc.gov.uk/employers](http://www.hmrc.gov.uk/employers), and select Employer Diary.

Here are some important dates for payroll matters in the next tax year.

<b>19 April 2014</b>	<b>The last date for any 2013-14 PAYE and Class 1 NICs postal payments to reach the Accounts Office. Interest is chargeable on any payments received after this date.</b>
<b>22 April 2014</b>	The last date for any 2013-14 PAYE and Class 1 NICs electronic payments to reach the HMRC bank account. Interest is chargeable on any payments received after this date.
<b>19 May 2014</b>	The last date for the final Employer Payment Summary to reach HMRC. Penalties are chargeable on any forms received after this date.
<b>31 May 2014</b>	The last date for giving a 2013-14 P60 (End of Year Certificates) to each employee.
<b>6 July 2014</b>	The last date for your 2013-14 form P9D and form P11D or substitutes, to reach the Inspector of Taxes and for giving a copy of the form P9D-P11D or equivalent information to each relevant employee.
<b>19 July 2014</b>	The date for postal payments of any 2013-14 Class 1A NICs on employee benefits in kind that are reported on the P11D or a substitute form.
<b>22 July 2014</b>	The date for electronic payments of any 2013-14 Class 1A NICs on employee benefits in kind that are reported on the P11D or a substitute form.
<b>19th of each month/quarter</b>	The last date for sending your monthly/quarterly PAYE and NIC payments to the Accounts Office unless paid electronically.
<b>22nd of each month/quarter</b>	Starting with the first monthly payment (due 22 May 2014), the last date for sending your monthly/quarterly PAYE and National Insurance payments to the Accounts Office but only if paid electronically Note: HMRC recommends that all employers make payments electronically. Large employers (250 or more employees) must make monthly PAYE and National Insurance payments electronically.

**Tip:** The employer diary on the HMRC web site includes the dates employers need to know for filing returns and paying Income Tax and National Insurance. To see the diary, go to [www.hmrc.gov.uk/employers](http://www.hmrc.gov.uk/employers), and select **Employer Diary**.

## Useful Web Sites

The following web site links might be helpful in relation to payroll matters. You will need access to the internet to use these links. The pages will open in your web browser.

<b>HMRC</b>	<a href="http://www.hmrc.gov.uk/">www.hmrc.gov.uk/</a>
<b>PAYE end-of-year tasks at a glance</b>	<a href="http://www.hmrc.gov.uk/payepayroll/year-end/checklist.htm">www.hmrc.gov.uk/payepayroll/year-end/checklist.htm</a>
<b>Forms and publications for employers</b>	<a href="http://www.hmrc.gov.uk/employers/emp-form.htm">www.hmrc.gov.uk/employers/emp-form.htm</a>
<b>File your Employer Annual Return: P35 and P14s</b>	<a href="http://www.hmrc.gov.uk/payeonline/">www.hmrc.gov.uk/payeonline/</a>
<b>Business Link</b>	<a href="http://www.businesslink.gov.uk">www.businesslink.gov.uk</a>
<b>Department for Work and Pensions</b>	<a href="http://www.dwp.gov.uk/">www.dwp.gov.uk/</a>
<b>legislation.co.uk</b>	<a href="http://www.opsi.gov.uk/">www.opsi.gov.uk/</a>
<b>Government Gateway</b>	<a href="http://www.gateway.gov.uk/">www.gateway.gov.uk/</a>
<b>Jobcentre Plus</b>	<a href="http://www.jobcentreplus.gov.uk/">www.jobcentreplus.gov.uk/</a>
<b>Chartered Institute of Payroll Professionals</b>	<a href="http://www.cipp.org.uk/">www.cipp.org.uk/</a>
<b>The Pensions Regulator</b>	<a href="http://www.thepensionsregulator.gov.uk/">www.thepensionsregulator.gov.uk/</a>
<b>Pegasus Online Filing Guide</b>	<a href="http://www.pegasus.co.uk/onlinefiling/">www.pegasus.co.uk/onlinefiling/</a>
<b>Directgov State-Pension age calculator</b>	<a href="http://pensions.direct.gov.uk/en/state-pension-age-calculator/home.asp">pensions.direct.gov.uk/en/state-pension-age-calculator/home.asp</a>
<b>Child Maintenance and Enforcement Commission</b>	<a href="http://www.childmaintenance.org/">www.childmaintenance.org/</a>
<b>Pegasus Business Forms</b>	<a href="http://www.bsd-online.co.uk/pegasus/">www.bsd-online.co.uk/pegasus/</a>

## Where to Find More Information

You can find information about payroll related topics from the following resources.

### General PAYE and NIC Issues

Employers can get help on PAYE and NIC issues from their PAYE Tax Office, or a Tax Enquiry Centre (quoting their PAYE reference number) for PAYE matters; the National Insurance Contributions Office via the local Social Security office for National Insurance matters; or the Employer's Helpline by phoning 0845 7 143 143 (calls are charged at the local rate).

## Guidance on the Legislative Payroll Changes

HMRC provides information on legislative changes in these employer guides, available from either the Employer's Orderline on 0845 7 646 646 (calls are charged at the local rate), from your nearest HMRC office or online at [www.hmrc.gov.uk](http://www.hmrc.gov.uk).

<b>E10</b>	<b>Finishing the Tax Year</b>
<b>E11</b>	Starting the Tax Year
<b>E12</b>	PAYE and NIC Rates and Limits
<b>E13</b>	Day-to-Day Payroll
<b>P30BC</b>	Payment Booklet (this booklet will be renamed from 'Payslip Booklet' for the 2011-12 tax year)
<b>E14</b>	Sick Pay
<b>E15</b>	Maternity Pay
<b>E16</b>	Adoption Pay
<b>E19</b>	Ordinary and Additional Statutory Paternity Pay
<b>CWG2</b>	Further Guide to PAYE and NICs
<b>CA33</b>	Class 1A NI Contributions on Car and Fuel Benefits
<b>CWG5</b>	Class 1A NI Contributions on Benefits in Kind
<b>CA44</b>	National Insurance for Company Directors

## HMRC PAYE Recognition Scheme

Opera Payroll is recognised under the HMRC PAYE Recognition Scheme. For more information about the new PAYE Recognition Scheme, go to [www.hmrc.gov.uk/ebu/psu.htm](http://www.hmrc.gov.uk/ebu/psu.htm).

### Reporting PAYE in real time - Summary of Non-standard PAYE schemes

Non-standard PAYE Scheme type	In or out of operating PAYE in Real time?
<b>Simplified PAYE Deduction Scheme: Non-Care and Support employers</b>	In (from April 2013)
<b>Simplified PAYE Deduction Scheme: Care and Support employers</b>	In (from April 2014)
<b>Examination Fees</b>	In (from April 2014)
<b>Electoral Payments</b>	In (from April 2014)
<b>Tips and voluntary service charges distributed by a Tronc</b>	In (from April 2013)
<b>National Insurance (NI) only liability: Employer responsible for deducting NI</b>	In (from April 2013)
<b>Direct Collection: Employee deducting NICs only on their own employment income</b>	In (from April 2014)
<b>Direct Payment: Employee deducting Tax only on their own employment income</b>	In (from April 2014)
<b>Direct Payment: Employee deducting Tax and NICs on their own employment income</b>	In (from April 2014)
<b>Profit Sharing Scheme</b>	In (from April 2013)
<b>EPA: Payments to employees of companies in receivership</b>	In (from April 2013)
<b>Taxed Award Scheme</b>	Out
<b>Offshore Protocol</b>	Out
<b>Contractor only (no employees)</b>	Out

**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
  - 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:
  - 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"> <li>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.</li> <li>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.</li> </ol>
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"> <li>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.</li> <li>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.</li> </ol>
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.

## Introduction to Real Time Information

Real Time Information, which is relevant for most employers from the beginning of the 2013-14 tax year, is an integral part of Opera Payroll application. You must make your first Real Time Information submission on or before your the payment date after receiving your on-boarding date from HMRC.

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**Note:** HMRC will send each employer a letter to inform them when they need to start reporting their payroll information in real time. Employers must make their first Real Time Information submission on or after the first payment date after their 'RTI on-board' date. Some employers are already following Real Time Information processes because they are in a Real Time Information pilot scheme.

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Real Time Information affects procedures for reporting individuals' earnings and pension and annuity payments, for recording new starters and leavers and for processing the 2013-14 tax year-end:

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**Note:** All employers must operate their PAYE schemes in real time.

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- Information about all PAYE payments must be submitted to HMRC for each pay period.
- Employees who leave must still be given a P45 form but employers must not submit P45 or P46 returns to HMRC; starter and leaver information must be included when necessary with a pay period's Full Payment Submission (FPS).
- *P35 (Employer Annual Return) and P14 (End of Year Summaries) will not be used at the year-end.*

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**Note:** *Most employers will operate the new Real Time Information PAYE processes from April 2013, with all employers doing so by October 2013. HMRC also refer to Real Time Information as 'RTI' and 'Operating PAYE in real time'. For more information, see the Introduction to Real Time Information Help topic.*

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### Changes to PAYE Online Reporting

*In the 2013-14 tax year employers will no longer send the following returns to HMRC because the information will be sent in the FPS or in the EPS:*

- *P45 Part 3, P46, P46 (Pen) or P46 (Expat) returns (information about new starters)*
- *P45 Part 1 (information about leavers)*
- *P35, P14 and P38A returns (information for the year end).*

*Expenses and benefits for the tax year must still be submitted to HMRC using the P11D return. Also tax codes and notices will still be received from HMRC as normal, for example by using HMRC Online Services.*

### The Advantages of Real Time Information

There are a number of advantages to the new system, including alignment of employees' records between payroll software and HMRC, the correct tax codes being issued and more accurate payments to HMRC. Real Time Information also supports the introduction of the Universal Credit benefits scheme by giving the DWP up to date information on a claimant's employment income.

There are some exceptions for RTI, further information can be found on HMRC's website <http://www.hmrc.gov.uk/manuals/pommanual/PAYE5011.htm>.

## Holding Incomplete and Inaccurate Data about Individuals

HMRC reports that over 80% of PAYE data quality problems are caused by incorrect information about an individual's name, date of birth or National Insurance number. Employers must ensure the comprehensiveness and accuracy of the employee data they retain well before the end of the 2012-13 tax year.

In particular each employee's full name, home address, date of birth, National Insurance number and gender must be checked so that payroll data can be aligned with HMRC records. HMRC suggests that these details are verified against employees' birth certificates, passports, driving licences or other official documents from HMRC or the DWP.

These details are particularly important:

- Forenames and Surname: Each employee's forenames and surname should match the name shown on official documentation like a birth or marriage certificate. Initials should not be used for these details.
- National Insurance Number: This is two letters, followed by six digits, followed by a letter. It can be found on a P60 certificate, a payslip, a PAYE Coding Notice, or a letter from HMRC, Department for Work and Pensions or Jobcentre Plus. HMRC use the National Insurance number to keep an individual's entitlement to benefits up to date; if the wrong number is used, the employee's entitlement may be affected. If the number is not known it must be left blank; a 'dummy' number must not be used.

## Implications for Incomplete and Inaccurate Data

These are the implications for individuals, employers and HMRC:

- Individuals are taxed either more or less than they should be. Their entitlement to state benefits can also be affected.
- Employers spend more time dealing with PAYE related issues.
- HMRC has duplicated and inaccurate details for individuals, meaning that tax codes are incorrect and work volumes to correct errors increase.

## Recording New Data about Individuals

Employers and pension providers may need to record new information about the individuals they pay. These details will have to be saved in new boxes in the payroll application and included in the Real Time Information submissions.

Employers may need to develop new processes to get this information from individuals and record it in their payroll software.

These new details must now be recorded:

- The approximate number of hours worked in a week. The employee will be aligned with one of these relevant HMRC bands when their details are submitted
  - Up to 15.99 hours
  - 16 to 29.99 hours
  - 30 hours or more
  - Other.
- Whether the individual is paid on an irregular basis, for example a seasonal worker or someone on maternity leave or long term unpaid absence for three or more months.
- Whether an individual has requested that their contracted hours are reduced to zero.

- Whether an individual is paid a pension or an annuity but the payment is made to a third party, for example a trustee.
- Whether an individual is drawing funds from a pension or an annuity.
- The individual's passport number if it was checked as part of ensuring that they have the right to work in the UK.

## Real Time Information Submissions for Alignment & Payment Cycles

The first step for every employer is to align their employee data with HMRC records in the 2013-14 tax year. This will ensure that both the employer and HMRC hold a consistent view of the employees on the employer's PAYE scheme. More than one alignment submission may be needed for complex PAYE schemes.

### Alignment Submissions

Alignment submissions must include every person who has been employed in a PAYE scheme since the start of the tax year, including leavers and people not paid in the period of alignment. If people are not included in the alignment submission HMRC will assume they have left and will close their record.

Submission	Submitted By	Submitted When	Purpose	Notes
<b>Employer Alignment Submission (EAS)</b>	Employers with > 250 employees or complex payrolls  Employers with < 250 employees that cannot include all employees in a 'First' FPS alignment submission  Any employer who prefers to use the EAS rather than the first FPS for alignment	On the 'on-boarding' date received from HMRC or as soon as possible afterwards	Specifically to align employee data with HMRC records before the first FPS	This separates the alignment from the processing of payments information for complex or large payrolls.  It is also used for schemes that need to be aligned in parts (processed in multiple payroll software, separate payroll bureaus, different pay frequencies that make consolidation impracticable, or the submission file would be too large).  It includes everyone employed in the current tax year, including new starters and leavers.
<b>'First' Full Payment Submission (FPS)</b>  <b>Note:</b> The 'First FPS' is both an alignment submission and the first payment cycle submission.	Employers with < 250 employees that can include all employees in a single alignment submission	On first payment date after receiving 'on-boarding' date from HMRC	Aligns employer data with HMRC records and includes earnings detail for the first pay period	This is sent instead of an EAS and must include all employees.  Only single submissions are allowed; 'The First FPS' for alignment cannot be used for schemes that need to be aligned in parts.  It includes everyone employed in the current tax year, including new starters and leavers, and pay details for the first pay period under Real Time Information.

### Payment Cycle Submissions

Employers are deemed to have joined Real Time Information after sending the alignment submissions. Real Time Information submissions should now be sent to HMRC for every pay period. P45 or P46 forms must not be sent; details for leavers and starters will be included in the FPS submissions.

Submission	Submitted By	Submitted When	Purpose	Notes
<b>Full Payment Submission (FPS)</b>	All employers if their employees are paid	On or before payment date (must be within a month of an EAS if used for alignment but not on the same day as the EAS)	Informs HMRC of earnings and deductions for the pay period	This includes pay details for the pay period: for example payments, Income Tax, NI, and other deductions such as student loans. It also includes details of new starters, leavers this year and people who have irregular payment patterns. The first FPS is also used to align your employee data with HMRC records if an EAS is not used for that purpose.
<b>Employer Payment Summary (EPS)</b>	All employers	Before payment to HMRC is due on the 19th of the following tax month	Reports recoverable Statutory Payments, NIC compensation on Statutory Payments, CIS Deductions Suffered and NIC holiday deductions	HMRC uses this to reduce the charge calculated from the FPS submissions. It can also be used to notify HMRC, for example that no Income Tax, NI, and other deductions such as student loans are due for the period.
<b>NINO Verification Request (NVR)</b>	All employers	When required	Verifies NINOs or requests new NINOs	This either verifies an employee's National Insurance number. NVRs can only be sent after the first FPS has been submitted for a PAYE scheme. Up to one hundred employees can be included in the same submission.

## Paying Employees by BACS through a BACS Accredited Software Supplier

HMRC has introduced a new requirement for BACS payments that are made through a BACS Accredited Software Supplier (BASS) or through a BACS Approved Bureau using the employer's own Service User Number (SUN). These payments are made from the employer through the BACS system rather than indirectly through internet banking with a 'high street' bank.

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**NB:** Where employers do pay by 'true end to end BACS', they will have to start producing 'RTI BACS files' (i.e. at the point they start using RTI), however the employer needs to make sure they have upgraded their BACS software if needed (i.e. it may not be sufficient to just upgrade Opera or Capital Gold Payroll, their BACS software may need upgrading as well).

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### 'Hash' Reference

The new payment formats include a random reference for Vocalink to create a cross reference 'hash' number for each employee included in the payment file. Vocalink will pass the payment details including the 'hash' reference to HMRC to cross-reference the data against the pay details in the Full Payment Submission (which also includes the 'hash' number).

This will assist HMRC to verify the details and the Department of Works and Pensions administration of the Universal Credit.

### New RTI BASS BACS Payment Options

If an employer uses a BASS supplier to pay their employees, they will need to select a new BACS payment format in the payroll software. This will only affect employers that currently use the 'STDBACS' format in Opera II and Opera 3 and the 'Albany BACS' or 'APT BACS' formats in Capital Gold Payroll.

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**Important:** Please note other BACS formats (such as HSBC, Barclays etc) are not affected by this HMRC BACS payment format. Employers that use these formats do not need to change the BACS format they use in their payroll software.

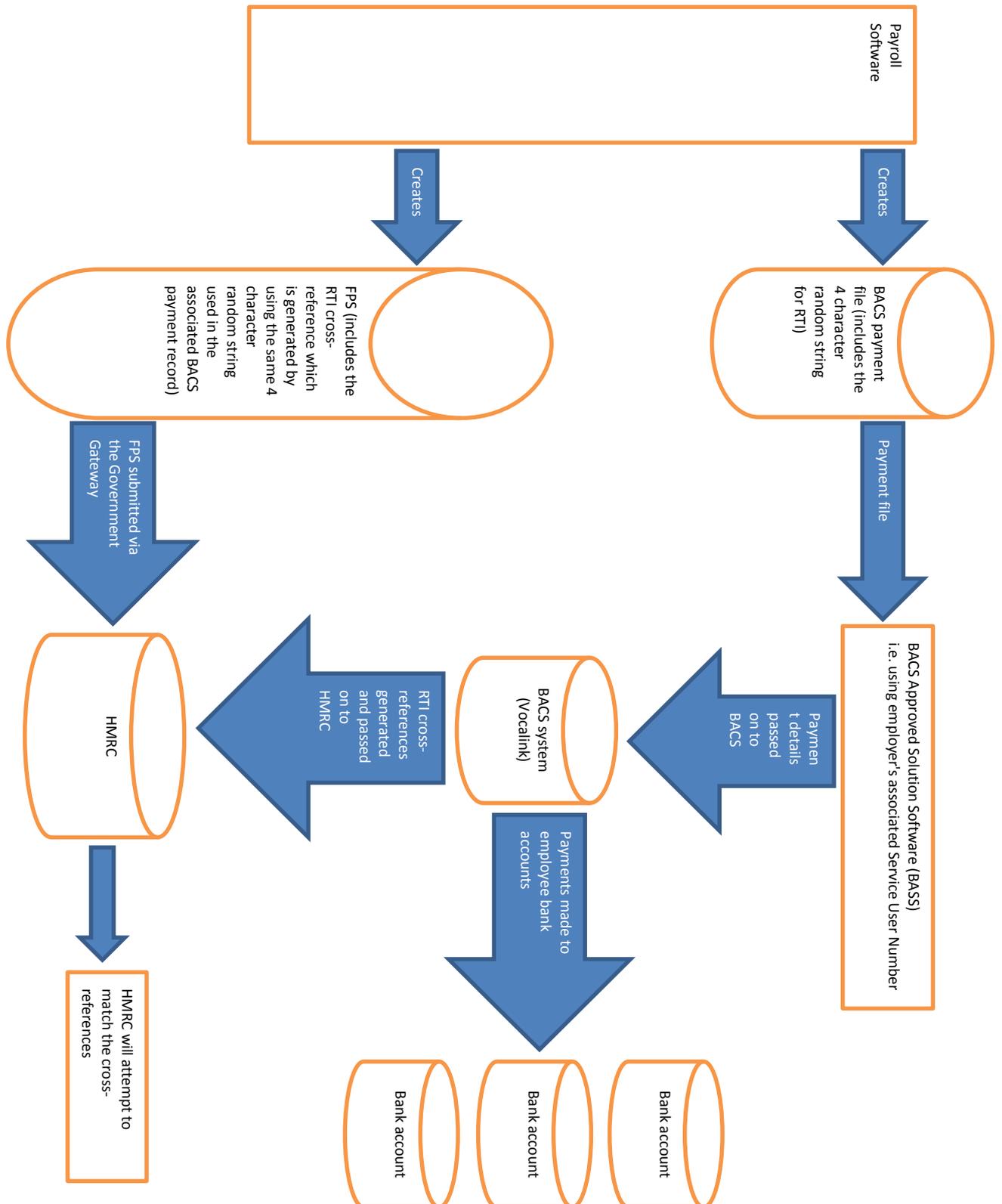
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## RTI & BACS in more detail

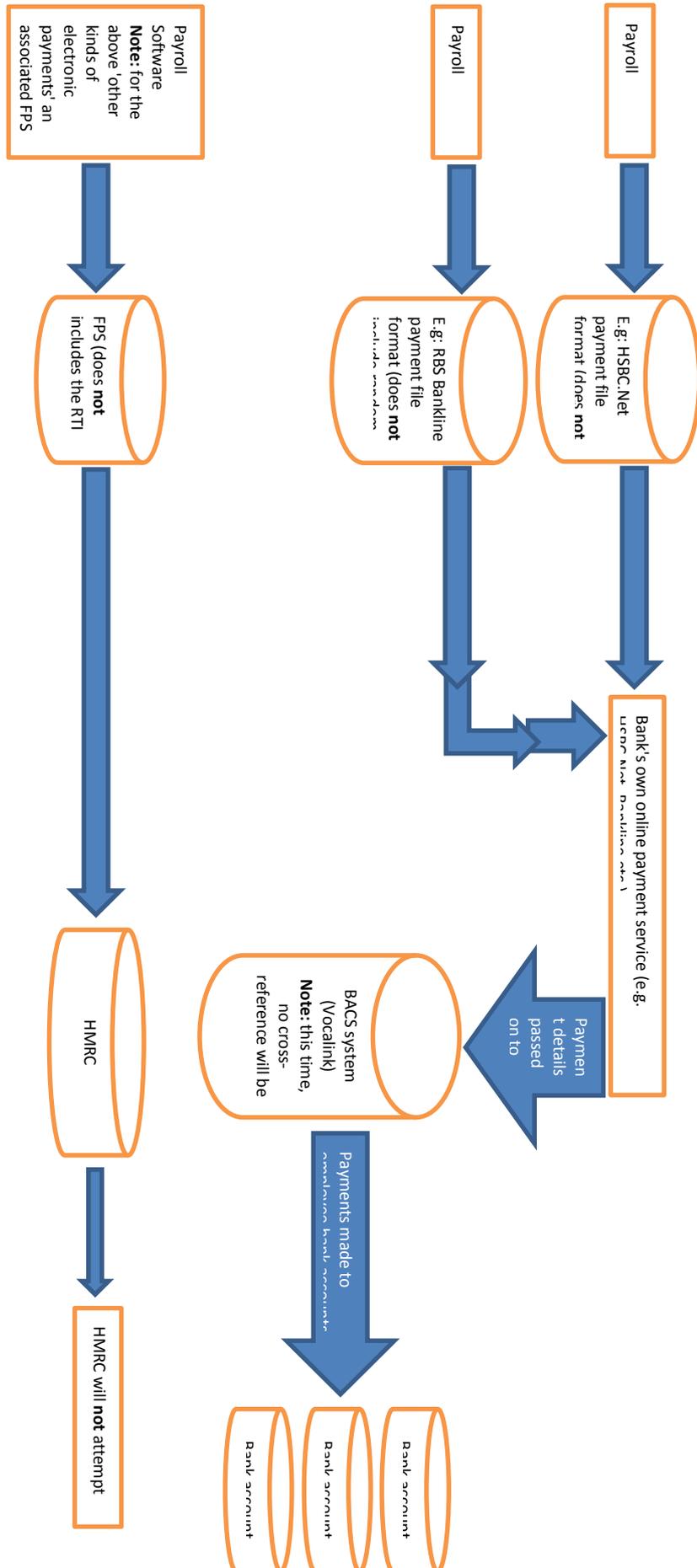
<http://www.hmrc.gov.uk/rti/cross-reference.pdf>

The following are diagrams to help explain the process for BACS under RTI. For most it should not change.

### "Direct BACS payment scenario ("i.e. true end to end BACS")



## Other kinds of electronic payments (e.g. via "High Street banking software")



Where employers do pay by 'true end to end BACS', they will have to start producing 'RTI BACS files' (i.e. at the point they start using RTI), however the employer needs to make sure they have upgraded their BACS software if needed (i.e. it may not be sufficient to just upgrade Opera or Capital Gold Payroll, their BACS software may need upgrading as well).

### **Shared Parental Leave (SPL) replaces Additional Statutory Paternity Leave on 5 April 2015.**

For parents of babies due on or after 5 April 2015 Additional Statutory Paternity Pay ASPP will be replaced with Shared Parental Pay (ShPP). ShPP allows eligible partners to share parental leave. For babies due before 5 April 2015, ASPP will still be applicable. So both ASPP and ShPP could be in operation for a time during the 2015/16 tax year. The rules for adoptions are similar to new births. For details about ShPP, please see [www.gov.uk/shared-parental-leave-and-pay/overview](http://www.gov.uk/shared-parental-leave-and-pay/overview).

For instructions on setting up ShPP in Opera please see the [How to Set Up Shared Parental Pay](#) Help topic.

Additional Statutory Paternity Pay must still be paid for babies with a due date before 5 April 2015 or children that will be placed for adoption before that date.

# Accreditation Training Courseware

## 1 Set-Up

### 1.1 Recommended Order of Set-up

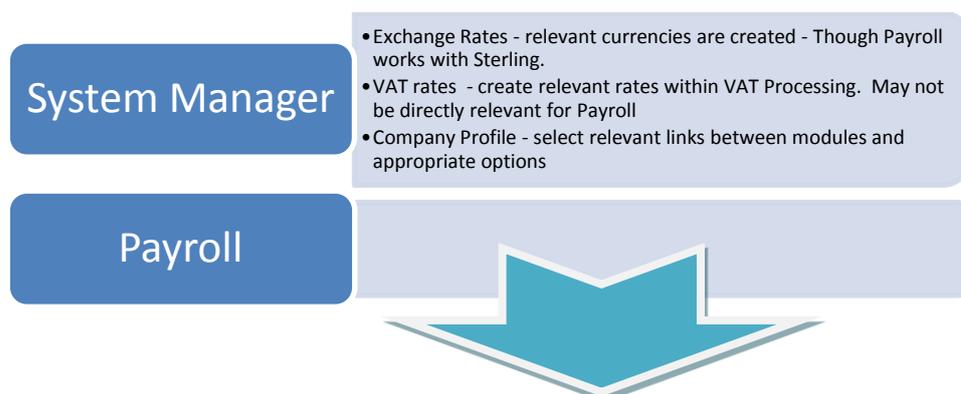
**Tip: Backup your data at regular intervals using the System - Utilities - Backup command.**

Payroll is designed to be an integral part of the overall Opera 3 accounting system, although it can be used on a stand-alone basis without integration to the Nominal Ledger, Costing or Cashbook.

If you are going to operate multiple pay frequencies, individual payrolls for weekly, two-weekly, four-weekly and monthly paid employees, you can create Group Details. This enables the operator to analyse and produce reports for each group on a separate basis or multiple combined groups if required. If linked to the Nominal Ledger, analysis may be via Nominal Ledger Cost Centres and/or Departments. If linked to the Advanced Nominal Ledger analysis may also be via two additional dimensions.

This application provides all the functionality necessary for coping with the increasing requirements and complexities of Payroll, to HMRC Standards. For example, optional automated SSP recording and payments, SMP and OSPP (Birth) processing and Advanced Pension Processing are included within the product. Attachment of Earnings Orders processing, Trade Dispute Tax Refund withheld, retrospective NI Adjustments and full P32 Processing options are all available to offer the user a complete solution.

It is suggested that you set up the Payroll Module in the following way:



- Create company bank details within Payroll > Maintenance > Bank Details.
- Define your options using Payroll > Utilities > Set Options for your default group.
- Define your payroll groups within Payroll > Maintenance > Group Details.
- For each group you have created define your options within Payroll > Utilities > Set Options.
- Set up the payroll departments within Payroll > Maintenance > Department Details.
- Set up the current PAYE, NI, SSP, SMP & OSPP details within Payroll > Utilities > PAYE/NI/Stat. Payments tables.

- Define a Calendar for each of the payroll groups via Payroll > Utilities > Calendar.
- If creating a Payroll mid-way through the Tax Year, enter the current pay period in Payroll > Utilities > Pay Periods.
- If you need to use the statutory payments features of the Payroll module, tick these boxes on Options Page 2 of the Set Options command:
  - Use Full SMP Processing for full Statutory Maternity Pay calculations and processing
  - Use Full OSPP (Birth) Processing for full Statutory Paternity Pay calculations and processing for new births
  - Use Full OSPP (Adopt) Processing for full Statutory Paternity Pay calculations and processing for new adoptions
  - Use Full SAP Processing for full Statutory Adoption Pay calculations and processing
  - Use Full SSP Processing for full Statutory Sick Pay calculations and processing
- To use Full SSP Processing, also tick the SSP Qualifying Days Pattern on the Options Page 2 page. If you need more patterns for different employee's, create a Qualifying Days Profiles in Payroll > Maintenance for each group of employees that share the same qualifying days pattern.
- If you are paying your employees by cash, set up your Coinage Analysis within utilities.
- Define profiles for your payments using Payroll > Maintenance > Payment Profile.
- Define profiles for your deductions using Payroll > Maintenance > Deduction Profile.
- Define profiles for your employees using Payroll > Maintenance > Employee Profile.
- Define Nominal Ledger Codes and masking, if used within utilities. (If linked to the Nominal module.)
- Define Nominal Accounts and Cost Centres if linking to an External Nominal. The option to switch on is within System > Maintenance > Company Profiles and is only available if the Nominal Ledger is not activated.

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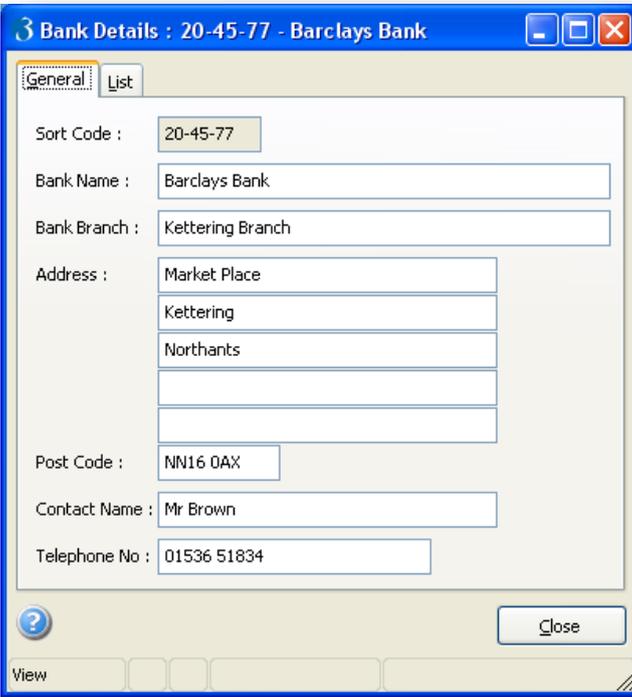
**Note:** See Appendix for further information regarding the system not set-up with Nominal

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- Define a Pension Scheme within Maintenance if the advanced pension scheme option has been selected in Payroll > Utilities > Set Options.
- Set up your employees allocating the correct Employee Profiles. If using Full SSP Processing, enter in a Qualifying Days Profile for this Employee, if it differs from the Group Set Options or the Employee Profile. Specify the appropriate rates of pay for each employee within Payroll > Processing > Pay & Deductions.
- If setting up your payroll halfway through the year specify each employee's total gross pay and total tax paid to date with the To Date function.
- It is suggested that you take a backup of your data within System > Utilities > Backup.
- Run a calculation.

## 1.2 Bank Details (Payroll)

Use the Bank Details command to define and maintain details of all bank accounts, both employee's and employer's, applicable to the payroll. You can also maintain bank details using the Bank Details command on the Maintenance menu of the Personnel module. Whenever the Sort Code list box is presented within the Payroll module, you can select a bank record based on one you have defined here. Bank details are mandatory for employees paid by any means other than cash or cheques. All banks are identified by a unique sort code, which is used as the key to the selection of bank records. You cannot delete a bank record once you have associated it with your company or an employee record.



The screenshot shows a software window titled "3 Bank Details : 20-45-77 - Barclays Bank". The window contains a form with the following fields and values:

- Sort Code : 20-45-77
- Bank Name : Barclays Bank
- Bank Branch : Kettering Branch
- Address : Market Place, Kettering, Northants
- Post Code : NN16 0AX
- Contact Name : Mr Brown
- Telephone No : 01536 51834

At the bottom of the form, there is a "Close" button and a "View" button.

To define bank details

1. Open the Payroll folder and then click Maintenance or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Maintenance.
2. Click Bank Details.
3. On the Record menu, click New.
4. In the boxes provided, enter the details for the bank.
5. On the Record menu, click Save.

## 1.3 Set Options (Payroll)

Use Set Options command to specify options and controls that affect the operation of the Payroll module's processes and functions. Your setup strategy will determine the order in which you complete the option settings. For some option settings, records must first be created in other parts of the system. For example, one option identifies a default bank account. Before you can identify this account on the Payroll Options form, you must create the bank record concerned using the Bank Details command on the Maintenance submenu.

**HMRC Payroll Standard – replaced with the PAYE Recognition Scheme**

Notes

The payroll is designed with features that enable it to be fully compliant with HMRC Payroll Standard – replaced by the PAYE Recognition Scheme. In order for your payroll installation to fully comply with that standard, the following options must be selected on Page 2 of the Set Options form:

- Use Advanced Pension Processing
- Use Full SMP Processing
- Use Full SPP/OSPP (Birth) Processing
- Use Full SSP Processing
- Use Full SPP/OSPP (Adopt) Processing
- Use Full SAP Processing
- Use Full ASPP (Birth) & Adopt) Processing.

Selecting these options provide a more automated approach to the relevant calculations, and more detailed reporting is also available. If any of the above options are not selected, facilities are based on manual calculations instead and less comprehensive reporting capabilities are provided. The option to process these calculations manually has been retained for customers upgrading from previous versions who are quite happy to continue working in that way. However, we recommend that all of the above options be selected.

In Addition to the settings being changed, HMRC accreditation means there are various validation checks. These are evident when setting up the Set Options and a good example is to enter an incorrect Accounts Office Ref. Entry in this field will be subject to the full HMRC modulus validation. The Reference field is 13 characters and the fourth is always a 'P'.

If the validation fails you are prompted with the following message box:-



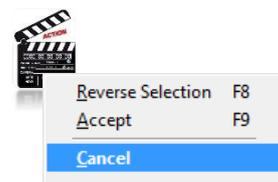
Default Groups  
(Demo Data)

**To Set Up Payroll Options**

1. Open the Payroll folder and then click Utilities or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Utilities.
2. Click Set Options.
3. In the boxes provided, complete the settings for the options on the Options Page 1 tab.
4. Click the Options Page 2 and Options Page 3 tabs to specify additional details.
5. To store the option settings, click OK.



**Note:** The first time you use the Set Options command, you define the settings for the default payroll group. If you select the Use Groups option on the Options Page 2 tab, you can define different payroll groups using the Group Details command on the Maintenance submenu. Once more than one group record exists, you will be prompted to select the payroll group when you subsequently use the Set Options command.



### 1.3.1 Tab 1

Notes

**Set Options : Monthly Group (Licensed for Unlimited Employees)**

Options Page 1 | Options Page 2 | Options Page 3

Sort Code : 34-82-22 HSBC plc  
 Bank Account No. : 32873945 Kettering Branch  
 Account Name : ORION VEHICLES  
 BACS System : STDBACS RTI

PAYE Reference : 002/A25  
 Tax District : Kettering  
 Accounts Office Ref. : 123PX45678901  
 ECON : E3333333L  
 Child Maint. ER Ref. No. : 344354543

Current Tax Year : 1516

Sender e-mail for payslips & P60s  
 E-mail : antony.angell@pegasus.co.uk  
 Name : Antony Angell

P32 Co. Consolidation ID : Z  
 P32 Payment Frequency :  Monthly  Quarterly  
 P32 by Income Tax Month  
 Use Real Time Information

OK Cancel

Governed by the "main" group

**Set Options : Monthly Group (Licensed for Unlimited Employees)**

Options Page 1 | Options Page 2 | Options Page 3

Sort Code : 34-82-22 HSBC plc  
 Bank Account No. : 32873945 Kettering Branch  
 Account Name : ORION VEHICLES  
 BACS System : HSBC  
 BOBS Customer Number : 4763

Application Number : 44  
 Statement Narrative : BOBS SALARIES  
 Payment Reference : ORION-SALARY  
 Next Ben. Number : 16  
 PAYE Reference : 360/453968

Tax District : Kettering  
 Accounts Office Ref. : 123PX45678901  
 ECON : E3333333L  
 Current Tax Year : 0910

EOY on Disk Unique ID :  
 Employer's Code :

P32 Co. Consolidation ID : Z  
 P32 Payment Frequency :  Monthly  Quarterly  
 P32 by Income Tax Month

OK Cancel

Governed by the "main" group

Removed for year end 2010/2011

Removed for year 2012/2013

Box	Description
<b>Sort Code</b>	The sort code of the company's bank account. You can select from a list. This is used for employees paid by Autopay, BACS or BOBS. Bank details are defined using the Payroll - Maintenance - <b>Bank Details</b> form.
<b>Bank Account No.</b>	The company's bank account number. This is used for employees paid by Autopay, BACS or BOBS.
<b>Bank Account Name</b>	The name of the company's bank account.
<b>BACS System</b>	<p>An option that determines the Banker's Automated Clearing System (BACS) in use and therefore the format of the files created when you use the <b>Create BACS</b> command.</p> <p>You can select from a list one of the following:</p> <ul style="list-style-type: none"> <li>• AIB</li> <li>• Bank of Cyprus</li> <li>• Bank Ireland</li> <li>• BankWare</li> <li>• BBMII/Lite</li> <li>• BOS</li> <li>• <u>Bankline</u></li> <li>• Clydesdale</li> <li>• Co-op</li> <li>• LloydsTSB</li> <li>• HSBC (HSBCnet)</li> <li>• Metro Bank</li> <li>• Northern Bank (Northern Ireland)</li> <li>• NW Autopay</li> <li>• NW Payaway</li> <li>• NW Payment Manager</li> <li>• RoylineBlk</li> <li>• Royline Win Blk</li> <li>• RoylineStd</li> <li>• Royline Win Std</li> <li>• Santander (This works in MULTIBACS (multiple payments) format with the Santander online banking application called 'MyBusinessBank')</li> <li>• STDBACS</li> <li>• Standard 18 (The Standard 18 format includes the random string used for RTI purposes, which is a HMRC requirement for employers who use a Service User Number when paying employees by BACS. This format is currently supported by Allied Irish Bank, Bank of Scotland, Bank of Ireland, Barclays Bank, HSBC, Lloyds TSB and BACS Approved Solution Suppliers (BASS). You must only use this if your bank or BASS has told you that the format is suitable and has given you a (SUN) Service User Number.If you do not have a SUN choose the option for your bank from the BACS System list)</li> <li>• Yorkshire.</li> </ul> <p><b>Important:</b> BACS files created in the Payroll module are mostly in <b>bulk format</b>. This means that your bank statement will have a single debit entry even when many employees are paid. Where the list item is suffixed with "Std", they are in Standard, or non-bulk format. However these formats are also available in bulk formats - suffixed with "Blk". Where the list item does not mention either "Std" or "Blk", the bulk format is used.</p> <p>BACS files created in non-bulk format have one debit entry for every payment into payee's bank accounts.</p>
<b>BOBS Customer Number</b>	<i>The company's Branch Operated BACS System (BOBS) customer number. This is provided by Barclay's Bank plc. If you use payroll groups, you can set up different BOBS details for each one. When producing the BOBS report, you can process one group at a time or combine groups together. If you wish to combine them, this and the remaining BOBS options must be the same for each group, otherwise a warning message appears and the report is abandoned.</i>
<b>Application Number</b>	<i>The BOBS application number. This is provided by Barclay's Bank plc.</i>
<b>Statement Narrative</b>	<i>The narrative that you want Barclay's to print on your bank statement to identify the BOBS payment. The application generates a BOBS BDC code for each BOBS paid employee and includes it on the employee record. If you wish to be able to specify an individual's BEN number against their employee record then the Statement Narrative must read 'New', giving access to the field, otherwise the field will increment as each employee paid by BOBS is added.</i>
<b>Payment Reference</b>	<i>The payment reference that you want to appear on the employee's bank statement to identify the receipt.</i>
<b>Next Ben. Number</b>	<i>The next beneficiary number.</i>
<b>PAYE Reference</b>	Your company PAYE reference which identifies your company to HMRC. If you are uncertain about your PAYE reference contact your local tax office. <i>The PAYE reference is</i>

Notes

**BACS & RTI –**



***Paying Employees by BACS through a BACS Accredited Software Supplier***

HMRC has introduced a new BACS payment format for employees paid through a BACS Accredited Software Supplier (BASS).

The payment format includes an additional reference (referred to as a 'hash' reference) which is also included in the RTI submission for the pay period. This reference will enable HMRC to cross-reference the tax data in the RTI submission against the payment in a BACS payment. It will also assist DWP's administration of Universal Credit.

This new BACS payment format does not affect employers who pay their employees by cash or cheque, or electronically using internet or telephone banking using a high street bank. Their payment method does not need to change for RTI.

**New BACS Options**

If an employer uses a BASS supplier to pay their employees, they will need to select a new BACS payment format in the payroll software. This will only affect employers that currently use the 'STDBACS' format in Opera II and Opera 3 and the 'Albany BACS' format in Capital Gold Payroll." Please note other BACS formats (such as HSBC, Nat West etc) are not affected.

**Important** - STDBACS RTI BACS Payments: If you pay your employees by BACS using the STDBACS RTI format (selected on the Payroll - Utilities - Set Options form), you must create your BACS file in the Payroll - Payment Reports - Produce & List BACS command before sending your Full Payment Submission to HMRC.

When the STDBACS RTI format is used, the Produce & List BACS command creates a random reference that is included in the payment file and is used to create a cross reference 'hash' number for each employee included in the Full Payment Submission. This is used by HMRC to reconcile the BACS payment data against the pay details in the Full Payment Submission. If you do not create the BACS file before sending the FPS, HMRC will not be able to do the reconciliation.

	<p><i>used by the system when printing end of year forms such as P14s and P35s.</i></p> <p><b>Important:</b> The PAYE Reference is in 2 parts separated by a "/". The first part of the reference before the "/" is your HMRC Office number. The second part after the "/" should only include your unique reference number supplied by HMRC; it must not include the HMRC Office number.</p>																
<b>Tax District</b>	The company's tax district. As with the PAYE reference, this is used on end-of-year forms and identifies the tax district applicable to your company.																
<b>Accounts Office Ref.</b>	<p>The accounts office reference, which must be entered for Real Time Information submissions. If it is not entered here you will receive an error from the Government Gateway similar to 'Ref 1186 AORef is mandatory in FPS' when you make a Real Time Information submission.</p> <p><b>Note:</b> This is also needed for P32 consolidation purposes in Opera.</p>																
<b>ECON</b>	<i>The employer's Contracting Out Number as notified by the Contracted Out Employment Group (COEG) if you are operating an Occupational Pension Scheme.</i>																
<b>Child Maint. Ref. No.</b>	<p><i>A new method of reporting deductions from earnings orders is being introduced in 2011 called the Deductions from Earnings Orders report. Employers will be able to send the report to the Child Support Agency (CSA) and later to the Child Maintenance and Enforcement Commission (CMEC). The report is designed to be faxed or posted and can be used at any time in 2011. Later in 2011, it will also be possible to upload the report from Opera to the CSA web site using an XML or CSV file.</i></p> <p><i>This box is for the employer's child maintenance reference number supplied by the Child Support Agency (CSA) and included on the new Deductions from Earnings Orders report. The CSA provides an employer with one child maintenance reference number so this box is enabled only for the main payroll group. All payroll groups use the reference entered.</i></p>																
<b>Child Maint. ER Ref. No.</b>	<p>This box is for the employer's child maintenance reference number supplied by the Child Maintenance Service. Only one child maintenance reference number is provided which must be used for all payroll groups so this box is enabled only for the main group. All groups will use the reference entered.</p> <p>This code is included on the Deductions from Earnings Orders report that displays employees' deductions from earnings orders. The report can be faxed or posted to the Child Maintenance Service or uploaded to its website if DEOs are deducted under the new 2012 scheme.</p> <p><b>Note:</b> See the Deductions from Earnings Orders (DEOs) for Child Maintenance Schemes help topic for details about the new Deductions from Earnings Orders for 2012.</p>																
<b>Current Tax Year</b>	<p>The current tax year. The HMRC Tax year operates from 6th April to 5th April and therefore the current tax year should reflect the split nature of a tax year. At the 'End of Year Cleardown' the system will automatically update the current tax year. For example enter the 2010-2011 tax year as '1011'. The system automatically inserts the current tax year when you enter the set options procedure. This only occurs the first time you enter set options and is based on the current system date.</p> <p>The option controls which NI, PAYE and Statutory Payments tables to use.</p>																
<b>Unique ID</b>	<p><i>A reference number constructed by you, the employer, for each PAYE scheme you submit. It can comprise up to 12 alphanumeric characters. The identifier should be meaningful to you; perhaps representing geographic regions or types of employees, such as weekly or monthly paid, temporary or permanent staff, directors, and so on.</i></p> <p><i>If you were previously allocated permit numbers, you can continue to use them as unique IDs. However, it will be your responsibility to manage them and allocate new ones where necessary.</i></p> <p><i>A unique ID must not be used more than once in any particular tax year and a separate ID is required for each employers PAYE reference number allocated by HMRC. If you have separate payrolls such as weekly and monthly for the same employers PAYE reference number, different unique IDs must be used if you submit the payrolls separately.</i></p> <p><i>If payroll schemes of different frequencies are submitted concurrently, then you only need to use one unique ID per PAYE reference.</i></p> <p><i>The Unique ID can comprise letters A to Z, numbers 0 to 9 and any of the following characters:</i></p> <table border="0"> <tr> <td><i>Oblique</i></td> <td><i>/</i></td> </tr> <tr> <td><i>Hyphen</i></td> <td><i>-</i></td> </tr> <tr> <td><i>Comma</i></td> <td><i>,</i></td> </tr> <tr> <td><i>Full stop</i></td> <td><i>.</i></td> </tr> <tr> <td><i>Apostrophe</i></td> <td><i>'</i></td> </tr> <tr> <td><i>Ampersand</i></td> <td><i>&amp;</i></td> </tr> <tr> <td><i>Right-hand parenthesis</i></td> <td><i>)</i></td> </tr> <tr> <td><i>Left-hand parenthesis</i></td> <td><i>(</i></td> </tr> </table> <p><i>or a space</i></p> <p><i>Enter the permit number given to you by the DSS for submitting your end of year reports by disk. This can be per company or individual group. This field and the Employers Code will be validated when the User attempts to run the EOY Disk Output facility in the End Of Year Returns function.</i></p>	<i>Oblique</i>	<i>/</i>	<i>Hyphen</i>	<i>-</i>	<i>Comma</i>	<i>,</i>	<i>Full stop</i>	<i>.</i>	<i>Apostrophe</i>	<i>'</i>	<i>Ampersand</i>	<i>&amp;</i>	<i>Right-hand parenthesis</i>	<i>)</i>	<i>Left-hand parenthesis</i>	<i>(</i>
<i>Oblique</i>	<i>/</i>																
<i>Hyphen</i>	<i>-</i>																
<i>Comma</i>	<i>,</i>																
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<i>Apostrophe</i>	<i>'</i>																
<i>Ampersand</i>	<i>&amp;</i>																
<i>Right-hand parenthesis</i>	<i>)</i>																
<i>Left-hand parenthesis</i>	<i>(</i>																
<b>Employer's Code</b>	<p><i>As for EOY Permit No., a code used for submission of end of year reports on floppy disk.</i></p> <p><i>Enter in the DSS Code given, identifying the Employer. This is issued in conjunction with the EOY DSS Permit No. This field and the EOY DSS Permit No will be validated when the User attempts to run the</i></p>																

*EOY Disk Output facility in End Of Year Returns.*

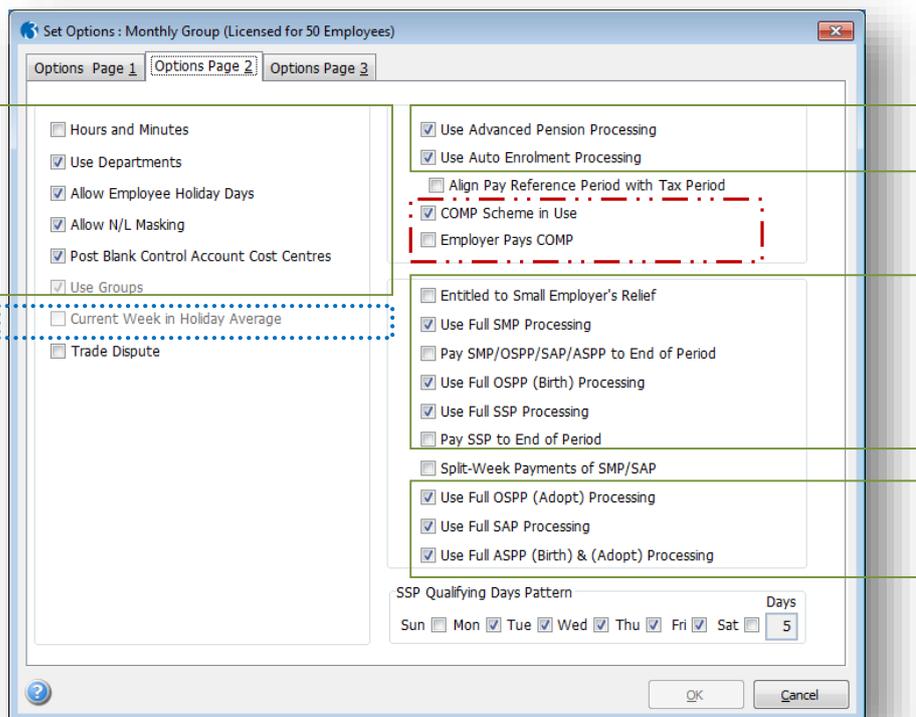
Notes

**P32 Processing options**

<b>P32 Co. Consolidation ID</b>	The ID for the consolidation company. This defaults to the same ID as the current company. <b>Note:</b> Accounts Office references must be identical for consolidating companies.
<b>P32 Payment Frequency</b>	An option that determines the P32 payment frequency. You can select monthly or quarterly.
<b>P32 By Income Tax Month</b>	An option that controls how some weeks in weekly, two-weekly and four-weekly payrolls are included on the P32 Processing form. The weeks affected span different tax months - weeks 5, 9, 18, 22, 27, 31, 35, 40, 44 and 48. This option does not affect monthly payrolls. If this option is ticked, from 6 April 2010 the form includes the week numbers in the month where the usual pay date for the week falls.  In the week numbers mentioned, this means that the week may not be included in the month as it is displayed on the official P32 form. This is best explained with an example . <b>Note:</b> This option has been added after clarification from HMRC about how to deal with this scenario. To comply with the HMRC guidance, tick this option if you run weekly, two-weekly or four-weekly payrolls. You can tick it before or after 6 April 2010 - the P32 Processing form will display the information for each pay period accordingly. You can also untick the box at any time to switch this option off.
<b>Use Real Time Information</b>	An option that controls whether Real Time Information is used in the 2013-14 tax year and later. If you use Payroll groups, this option can only be selected if the default group was selected when this form was opened. Whether groups are used is controlled by the Use Groups option on the Options Page 2 tab.  <i><b>Note:</b> Most employers will operate the new Real Time Information PAYE processes from April 2013, with all employers doing so by October 2013. HMRC also refer to Real Time Information as 'RTI' and 'Operating PAYE in real time'.</i>  <b>Note:</b> All employers must operate their PAYE schemes in real time.  <a href="http://www.hmrc.gov.uk/payerti/getting-started/rti.htm#7">http://www.hmrc.gov.uk/payerti/getting-started/rti.htm#7</a>
<b>Sender e-mail for payslips and P60s</b>	Opera 3 includes the feature to send password-protected payslips and P60s in PDF format to your employees.  <b><i>Pegasus Scheduler (with server-side processing)</i></b> Pegasus Scheduler creates the PDF files for payslips and P60s, password-protects them, and then forwards them to your email server to send to your employees. This requires Pegasus Scheduler (2.10 or later) to be installed and configured. Configuration includes entering your email server settings on the Set Options form in Pegasus Scheduler. Server-side processing means that the work required to do these tasks is done on your server rather than workstation PCs. So you don't have to wait whilst these tasks are running; you can carry on working in Opera 3 as normal. <b>Tip:</b> Please see the Opera 3 Installation Guide for installation instructions. The guide is installed with Opera 3 and also available on the Opera 3 Info Centre.  The sender's email address and name are what the employee will see when they receive their welcome emails, password emails when requested, and payslips and P60s. <b>Tip:</b> To set up Payroll for email, follow the steps in the To Set up Payroll for Emailing Payslips and P60s Help topic.  This feature is available in Opera 3

### 1.3.2 Tab 2

Notes



Governed by the "main" group

Only available for "Weekly" groups

Removed for Year 2012/2013

Box	Description
<b>Hours and Minutes</b>	An option that determines whether minutes are used for units within payments and deductions. For example, if selected 1.25 means one hour and twenty-five minutes. If this option is cleared, the system uses decimals. In this case 1.25 means one hour and a quarter (one hour fifteen minutes). If the Payroll module is integrated with the Costing module, the Hours and Minutes box on the Set Options form in the Costing module will be set in the same way. This only applies if the Costing module is installed and activated.
<b>Use Departments</b>	<p>An option that determines whether departments are in use within the Payroll module. If you have the Nominal module integrated with the Payroll module and you are using cost centres, you can choose whether to analyse your payroll by nominal ledger cost centre alone, or by department within cost centre. If you want to analyse department within cost centre, select this Use Departments option to analyse values to many departments within each cost centre. The number of departments available is determined by how many you create using the Department Details command on the Maintenance menu in the Payroll module.</p> <ul style="list-style-type: none"> <li>No integration to the Nominal Ledger, indicates to the system that Payroll departments will be used and this option will automatically be set ON and will be greyed out.</li> <li>Integration to the Nominal Ledger without Cost Centres in use, indicates the same as above. Payroll Departments MUST be used.</li> <li>Integration to the Nominal Ledger with Cost Centres in use, allows access into this field to set the following options:</li> <li>If the check box is set to ON then the system assumes you are using both payroll departments and cost centres combined. A payroll department will be linked to a Cost Centre from the Nominal Ledger.</li> <li>If the check box is set to OFF the system will automatically create the Nominal Cost Centres as Payroll departments. (Subsequently the system will not allow access to the Payroll Department Details menu.)</li> </ul>
<b>Allow Employee Holiday Days</b>	An option that determines whether you can override the default holiday days entitlement on the employee record. The default is assigned from the employee profile associated with the employee.

<b>Allow N/L Masking</b>	An option that determines whether nominal codes identified in the Payroll module are subject to 'masking'. Masking allows you to select the nominal account to which the analysis values are posted by manipulating the analysis codes. Further information may be found in the Appendix.
<b>Post Blank Control Account Cost Centres</b>	An option that determines whether you want to post payroll values to nominal control accounts that do not have cost centres. With this option cleared, the application requires both a cost centre with the nominal code. If no cost centre is defined in the Nominal Codes function, the system takes the cost centre from the department. The cost centre must be defined in the Nominal Codes or on the department record before you can begin processing in the Payroll.
<b>Use Groups</b>	An option that determines whether you want to operate a multi-frequency payroll (for example, with weekly- and monthly-paid employees). The application creates a default group, but you must create a group record for each frequency you wish to use using the <b>Group Details</b> command on the <b>Maintenance</b> submenu. If groups are in use, you can define certain options on a group basis. The options for the default group apply in all cases where group options have not been defined.
<b>Current Week in Holiday Average</b>	An option that determines whether the current week's pay is included when calculating the holiday pay average.
<b>Trade Dispute</b>	An option that controls whether all employees in the group are in a trade dispute with the employer. Tax refunds are withheld from employees in a trade dispute. You can also set this option at employee profile level or per employee.
<b>Use Advanced Pension Processing</b>	An option that enables the facilities for pension scheme maintenance and processing in the Payroll. If this is selected, you can use the <b>Pension Scheme</b> command on the Maintenance menu to maintain different pension schemes and assign schemes to employee records.
<b>Use Auto Enrolment Processing</b>	<p>An option that enables the facilities for pension auto enrolment in the Payroll. If this is selected, you can use the Payroll - Global Changes - Auto Enrolment Updates command to auto-enrol eligible employees into approved pension schemes. You will also be able to maintain their pension details and deduct both employee and employer pension contributions.</p> <hr/> <p><b>Important:</b> Do not select this option before the pay period in which your staging date falls.</p> <hr/> <p><b>Pensions Act 2008</b></p> <p>The Pensions Act 2008 introduced a new requirement for employers to automatically enrol any eligible jobholders working for them into a workplace pension scheme that meets certain requirements, and also to pay a minimum employer contribution. From 1 October 2012, this change to the pensions law will start to affect employers. The changes mean that some employers will have to enrol their employees into a pension scheme and pay into that scheme. These new requirements are also more commonly known as 'auto enrolment'.</p>
<b>Align Pay Reference Period with Tax Period</b>	<p><b>Important:</b> If you set up Opera for Auto Enrolment Processing before this option was introduced then please contact your Pegasus partner before using it. In this situation there may be some manual amendments needed after selecting this option.</p> <hr/> <p>You have a choice of either aligning the Pay Reference Period (the period of time in which qualifying earnings are measured for auto enrolment) (PRP) with your pay period or with the income tax calendar (week or month numbers). Aligning the PRP with the tax calendar means that the same period of time is used for both auto enrolment calculations and tax and NI calculations.</p> <p>The PRP for each payroll group can be aligned differently, so you can align it with your pay period for one payroll group and with the tax period for another group.</p> <p>If this option is selected the PRP is aligned with the tax period (from the 6th of a month to the 5th of the following month).</p> <p><i>4/4/5 Payrolls</i></p> <p>You should select this option if you run a 4/4/5 monthly payroll (where employees are paid monthly but are sometimes paid for four weeks' work and at other times for five weeks' work). Opera can then assess employees' earnings for auto enrolment using the monthly auto enrolment thresholds (for 4/4/5 payrolls Opera cannot assess monthly paid earnings using multiples of weekly auto enrolment thresholds).</p> <hr/> <p><b>Note:</b> This option works with the Use Auto Enrolment Processing option - it is disabled if that option is not selected.</p>

<b>COMP Scheme in Use</b>	<i>An option that determines whether the COMP options can be selected within employee profiles. If cleared, the COMP option is not available within employee profiles.</i>
<b>Employer Pays COMP</b>	<i>An option that determines whether the employer pays both the employee's and employer's COMP contributions. COMP is calculated for both the employee and employer as the difference between contracted-in and contracted-out rates. The basic rule will not be affected whatever your selection of this option.</i>
<b>Entitled to Small Employer's Relief for SMP/OSPP/SAP</b>	<p>An option that determines whether your company is entitled to the Small Employer's Relief for Statutory Maternity Pay, Statutory Paternity Pay or Statutory Adoption Pay. You qualify for SER if you paid or were liable to pay total Class 1 NICs to your Accounts Office of £45,000 or less in the qualifying tax year (correct at the time of publication). The qualifying tax year is the last complete tax year before the start of the employee's Qualifying Week. Refer to the official HMRC Employer Help Books E15 or E15 (SD) for further details.</p>
<b>Use Full SMP Processing</b>	<p>An option that determines whether you want the application to calculate Statutory Maternity Pay entitlement for employees expecting a baby.</p> <p>If the option is cleared, you enter SMP payments manually when they apply in any given period. You can also record the maternity absence in the employee's diary within the Personnel module.</p> <p>If the option is selected, a number of areas of the payroll are changed to record settings and parameters that enable the application to automatically calculate an employee's SMP entitlement for the pay period. The SMP Details form is also available in the Payroll module to record the SMP details for an employee.</p>
<b>Pay SMP/SPP/OSPP/SAP/ASPP to End of Period</b>	<p>An option that determines whether Statutory Maternity Pay, Ordinary Statutory Paternity Pay (for births or adoption), Additional Statutory Paternity Pay (for births or adoption) or Statutory Adoption Pay is paid for maternity/paternity pay weeks either up to and including the usual payment date or up to the end of the pay period.</p> <hr/> <p><b>Note</b> - Additional Statutory Paternity Pay: Payments of Additional Statutory Paternity Pay are effective from 3 April 2011. From that date the existing Statutory Paternity Pay is also being renamed to <b>Ordinary</b> Statutory Paternity Pay. The abbreviations OSPP and <b>OSPP</b> displayed in the product both refer to <b>Ordinary</b> Statutory Paternity Pay.</p> <hr/> <p>This option covers circumstances that could otherwise leave an employee paid less SMP, Statutory Paternity Pay (for births or adoption), or SAP than expected. For example, if employees are paid mid-month but the pay is intended to cover wages to the end of the month, selecting this option will ensure they receive all due statutory payments.</p> <hr/> <p><b>Important:</b> If the option is cleared, these statutory payments only be paid up to the payment date.</p>
<b>Use Full SPP/OSPP (Birth) Processing</b>	<p>An option that determines whether you want the application to calculate Ordinary Statutory Paternity Pay (Birth) (OSPP) entitlement for employees. If the option is cleared, you enter OSPP payments manually when they apply in any given period. You can also record the paternity absence in the employee's diary within the Personnel module.</p> <p>If the option is selected, a number of areas of the payroll are changed to record settings and parameters so that OSPP is automatically calculated for those entitled employees for the pay period. The <a href="#">SPP/OSPP (Birth) Details</a> form is available in the Payroll module to record the OSPP details for an employee.</p> <hr/> <p><b>Note</b> - Additional Statutory Paternity Pay: Payments of Additional Statutory Paternity Pay are effective from 3 April 2011. From that date the existing Statutory Paternity Pay is also being renamed to <b>Ordinary</b> Statutory Paternity Pay. The abbreviations OSPP and <b>OSPP</b> displayed in the product both refer to <b>Ordinary</b> Statutory Paternity Pay.</p>
<b>Use Full SSP Processing</b>	<p>An option that determines whether you want the application to calculate Statutory Sick Pay (SSP) entitlement for employees.</p> <p>If the option is cleared, you must enter SSP payments manually when they apply in any given period. You can also record the sickness days in the employee's diary in the Personnel module.</p> <p>If the option is selected, a number of areas of the payroll module are changed to record settings and parameters that enable the application to automatically calculate an employee's SSP entitlement for the pay period. The SSP Absence form is also available in the Payroll module to record the SSP sickness days for an employee.</p>
<b>Pay SSP to End of Period</b>	<p>An option that determines whether Statutory Sick Pay (SSP) is paid to the end of the current period or only up to and including the usual payment date.</p> <p>Making SSP payments up to the usual payment date can cause problems if employees are paid in arrears. In these circumstances, the option can be selected so they receive any SSP entitlement up to the end of the pay period instead.</p> <hr/> <p><b>Important:</b> If the option is cleared, SSP will only be paid up to the payment date.</p>

<b>SSP Qualifying Days Pattern</b>	<p>Only available if <b>Use Full SSP Processing</b> is selected.</p> <p>An option that determines the default qualifying pattern for Statutory Sick Pay calculations for the currently selected group. You click to select each day that qualifies for SSP and the application displays the number of days in the <b>Days</b> box alongside.</p> <p>The default selection is Monday to Friday (5 days).</p>
<b>Split-Week Payments of SMP/SAP</b>	<p>Only available if Use Full SMP Processing or Use Full SAP Processing is selected.</p> <p>This option defines whether split Statutory Maternity Pay (SMP) and Statutory Adoption Pay (SAP) payments are permitted for the payroll group to align the payments with wages and salary payments.</p> <p>Split SMP payments were introduced by the Work &amp; Families Act .</p> <p>Note: The employer, not the employee, decides whether to split SMP and SAP payments.</p>
<b>Use Full SPP/OSPP (Adopt) Processing</b>	<p>An option that determines whether you want the application to calculate Ordinary Statutory Paternity Pay (OSPP) for adoption entitlement for employees adopting a child. If the option is cleared, you can enter OSPP for adoption payments manually when they apply in any given period. You can also record the absence in the employee's diary in the Personnel module.</p> <p>If the option is selected, a number of areas of the payroll are changed to record settings and parameters that enable the application to automatically calculate an employee's OSPP (Adopt) entitlement for the pay period.</p> <p>The <a href="#">SPP/OSPP-Adopt Details</a> form is available in the Payroll module to record the OSPP for adoption details for an employee.</p> <p><b>Note</b> - Additional Statutory Paternity Pay: Payments of Additional Statutory Paternity Pay are effective from 3 April 2011. From that date the existing Statutory Paternity Pay is also being renamed to <b>Ordinary</b> Statutory Paternity Pay. The abbreviations OSPP and <b>OSPP</b> displayed in the product both refer to <b>Ordinary</b> Statutory Paternity Pay.</p>
<b>Use Full SAP Processing</b>	<p>An option that determines whether you want the application to calculate Statutory Adoption Pay (SAP) entitlement for employees adopting a child.</p> <p>If the option is cleared, you can enter SAP payments manually when they apply in any given period. You can also record the absence in the employee's diary in the Personnel module.</p> <p>If the option is selected, a number of areas of the payroll are changed to record settings and parameters that enable the application to automatically calculate an employee's SAP entitlement for the pay period. The <a href="#">SAP Details</a> form is available in Payroll to record the SAP details for an employee.</p>
<b>Use Full ASPP (Birth) &amp; (Adopt) Processing</b>	<p>An option that determines whether you want the application to calculate Additional Statutory Paternity Pay (ASPP) entitlement for fathers whose partner has a baby or employees who adopt a child. If the option is cleared, you can enter ASPP payments manually when they apply in any given period. You can also record the absence in the employee's diary in the Personnel module.</p> <p>If the option is selected, a number of areas of the payroll are changed to record settings and parameters that enable the application to automatically calculate an employee's ASPP entitlement for the pay period. The ASPP Details form is available in Payroll to record the ASPP details for an employee.</p>

### 1.3.3 Tab 3

Notes

Governed by the "main" group

Only available for "Weekly" groups

Box	Description
Pay Period	<p>The pay frequency for the group. You can select one of the following from a list: Weekly, Fortnightly, Four-weekly or Monthly. If you wish to use a multi-frequency payroll, you must select the Use Groups option described earlier. Each employee must be assigned to a group and each group can then have its own frequency. When you subsequently carry out any payroll processing, you will be prompted to choose the group(s) to which processing applies. For example, if you pay some employees weekly and some monthly, you must set up one group for each frequency. We strongly advise you not to change the pay frequency once you have begun processing for a group or company.</p> <p>M = Monthly                      W = Weekly                      2 = Fortnightly                      4 = Four weekly</p>
Permitted Payment Method	<p>An option that determines the permitted payment methods that can be used within employee profiles. You can include the corresponding code from the following list: A Autopay, B BACS, C Cash, (O BOBS) or Q Cheque. For example, to allow payment methods of BACS, Cash, and Cheques, you would enter BCQ in this box.</p>
Keep T.P. Summary Image	<p>The number of pay periods (up to 999) for which you wish to retain the 'this period's summary' image. The application will retain the this period's summary image for the number of periods specified. You can view the information using the Processing &gt; Action &gt; History command.</p> <p>Note: The minimum time for which you can keep the history is one Income Tax year.</p>
Keep Payslip Image	<p>The number of pay periods (up to 999) for which you wish to retain the period payslip image.</p>
Web/E-mail Payslips	<p>The number of pay periods (up to 999) to keep online payslip images both in Opera 3 and in Payroll Self Service after Pegasus Web Xchange is installed.</p> <p>This feature is available in Opera 3 if Pegasus Web Xchange and Payroll Self Service are used (installed separately) and the company has been subscribed to Payroll Self Service from the System - PWX Centre.</p> <p>Note: Payroll Self Service provides a secure and easy way for your employees to access their details including payslips and P60s.</p>

Web/E-mail Payslips P60s	<p>The number of tax years (up to 99) to keep online P60 (End of Year Certificates) images both in Opera 3 and in Payroll Self Service after Pegasus Web Xchange is installed.</p> <p>You can also view each employee's P60s on the Web P60s form from the Payroll - Processing - History form.</p> <p>This feature is available in Opera 3 if Pegasus Web Xchange and Payroll Self Service are used (installed separately) and the company has been subscribed to Payroll Self Service from the System - PWX Centre.</p>
Keep Stat. Payments History	<p>The number of years you want the payroll to retain a history of Statutory Maternity Pay, Statutory Sick Pay, Statutory Paternity Pay, and Statutory Adoption Pay. This must be a minimum of three years.</p>
Keep Transaction History	<p>The number of periods you want the payroll to retain a history of your employees' payments and deductions. This can be up to 999 periods.</p>
L.E.L. for Pension U.E.L. for Pension	<p>The lower and upper earnings limit for pension calculations where either of these differ from the LEL and/or UEL held in the NI tables. The limit(s) you enter here apply to all employees who do not have a LEL and/or UEL entered on their employee record.</p> <p>The application refers to the employee record for a LEL and UEL. If either contains a value, the values for both limits are taken from the employee record. If both limits are zero on the employee record, the application uses the limits you define here and if these are also zero, the limits set in the NI tables are used.</p> <p>Note: These values are used for pension calculations only if the Use Advanced Pension Processing option on the Payroll &gt; Utilities &gt; Set Options form is not selected.</p> <p>Tip: If the Use Advanced Pension Processing option is selected, the employee can be allocated a pension scheme which includes a cap for pension calculations. See the Pension Scheme Help topic for more information.</p>
Max. Charity Contributions P.A.	<p>The maximum amount of charity contributions an employee can make and for which tax relief applies. The exception report highlights any employee who is making charity contributions in excess of this amount. If no value is entered, this means no limit applies.</p>
Max. Tax Refund for Starter	<p>The maximum tax refund that can be paid for a new starter. The exception report highlights any new employee with a tax refund greater than this amount. If left blank, any value tax refund is permitted.</p> <p>Current taxation rules state that you may not give a new employee a tax refund above a pre-defined value, even if their P45 indicates to the contrary. If the refund limit is exceeded the system treats the employees tax as a week one/month one basis.</p>
Value For Low Gross Pay	<p>The value used to define a low gross pay threshold. A message is generated on the exception report where an employee's gross pay falls below this amount. If left blank, no check is performed.</p>
Value for Low Net Pay	<p>The value used to define a low net pay threshold. A message is generated on the exception report where an employee's net pay falls below this amount. If left blank, no check is performed.</p>
Max. Cheque Value	<p>The maximum value of a cheque that can be produced. Enter the value in whole numbers. If an employee is being paid by cheque and the net pay exceeds the maximum cheque value, no cheque will be printed. If no value is entered, this means no upper cheque limit applies.</p>
Alternative Co. ID for N/L	<p>An identifier that determines which Nominal module company is used for payroll postings. You can incorporate several payrolls (each operating for a different company identifier) into one Nominal module. For example, you might have company 'Y' for weekly payrolls and company 'Z' for monthly payrolls, both making postings in the nominal ledger for company 'A'.</p>
<i>Student Loan Threshold</i>	<p><i>An annual threshold that determines whether student loan repayments are calculated. The employees qualifying pay must be above this threshold and the repayment amount is then calculated by deducting this threshold from the qualifying pay before multiplying by the percentage specified in the Student Loan % box.*</i></p> <p><i>Please note – moved to the NIPY Tables</i></p>
<i>Student Loan %</i>	<p><i>The student loan % is used in the calculation of loan repayments for employees whose qualifying pay is above the threshold specified in the Student Loan Threshold box and whose indicator is set.</i></p> <p><i>Please note – moved to the NIPY Tables</i></p>
Tax Regulatory Limit %	<p>This limit applies to all tax code types, including D codes, BR, OT. The calculation commands limit the amount of tax that can be deducted to this percentage of each employee's gross pay or pension. This applies to both the main calculation (Payroll – Calculation) and the individual calculation (Payroll – Processing – Calculate) commands.</p> <p>Note: Before the 2015-16 tax year the only tax code that restricted the amount of tax that could be deducted from taxable pay was those codes with 'K' at the beginning.</p>

**ORL** 

ORL stands for the Override Regulatory Limit in regards to the K code 50% setting. More information can be found @ <http://www.hmrc.gov.uk/hel psheets/e12.pdf> or running a search on the ORL.

<b>Max. K Code %</b>	<p>The maximum K code deduction percentage for the current tax year. HMRC make a concession that the amount of tax payable due to K codes should not exceed a certain percentage of an employee's gross taxable pay.</p> <p>Some employees may receive a large portion of their earnings in forms other than cash, for example, a company car. If the value of these benefits in kind exceeds their personal allowance, then a special PAYE code is used (e.g. K100).</p> <p>Because these employees are taxed on more than just their cash salary, the K code is used to increase taxable pay and therefore increase the tax paid by that employee. Current taxation rules state that tax levied under the K code system may only be deducted up to a certain percentage of any employee's earnings</p>
<b>Default Tax Code</b>	<p>The default emergency tax code. This is used when new employees are added to payroll for which a tax code is not otherwise provided.</p> <p>The HMRC requires an Employer to calculate and deduct tax from an employee's pay based on an emergency tax code. When the HMRC issues a notice of coding for each of these employees, it may then be changed per the employee records. After a 'Year End Cleardown', any employees who are still using the emergency tax code will be set to week one/month one in line with the new tax year.</p> <p><u>Please note – moved to the NIPY Tables</u></p>
<b>Weeks for Holiday Pay Average</b>	<p>The number of weeks pay used in the calculation of the average holiday pay. This is also used on the Holiday Pay Average report.</p> <p>Note: This option is used for weekly payrolls only.</p>
<b>Holiday Pay Payment Number</b>	<p>The number of the payment profile used for holiday pay entitlement.</p> <p><b>Note:</b> This option is enabled when the <b>Weeks for Holiday Pay Average</b> box has been updated. It is used for weekly payrolls only.</p>
<b>Deduct Admin Fee</b>	<p>An option that determines whether to deduct an administration fee for attachment orders. This setting will apply to all groups. The fee itself is defined in the following box(es).</p>
<b>Standard Fee</b>	<p>The standard administration fee to apply when non-Scottish attachment orders are calculated for employees. This only applies if the Deduct Admin Fee option is selected.</p>
<b>Scottish Fee</b>	<p>The administration fee to apply when Scottish attachment orders are calculated for employees. This only applies if the Deduct Admin Fee option is selected.</p>
<b>Pension Export File Settings for this Payroll Group</b>	<p>You can optionally enter default pension group and payment source codes for specific payroll groups. If these default codes are not entered the codes on the pension scheme itself are instead used when you add the employee's pension scheme to their record. You can change the codes for each employee afterwards using the Payroll - Processing - Action - Pensions - Employee Pensions - Additional Details form.</p> <p><i>Why you might enter default codes on the Set Options form</i></p> <ul style="list-style-type: none"> <li>- You could record different payment sources for the two groups if pension contributions for weekly-paid employees are paid from one bank account but contributions for monthly-paid employees are paid from a different bank account.</li> <li>- You could record different pension groups for two payroll groups if the frequency of paying pension contributions is different for weekly-paid and monthly-paid employees.</li> </ul> <div style="border: 1px solid black; padding: 10px; margin-top: 10px;"> <p style="text-align: center;"><b>Which codes are used automatically when someone joins the pension?</b></p> <pre> graph TD     Q1[Which codes are used automatically when someone joins the pension?]     D1{Default codes for a payroll group entered on the Set Options form?}     B1[Default codes from Set Options]     B2[Default codes from the pension scheme]     T1[Tip: You can change each employee's pension group and payment source codes to different codes if necessary.]      D1 -- Yes --&gt; B1     D1 -- No --&gt; B2     </pre> </div>

Pension Group	Enter a default pension group for NEST pensions or NOW: Pensions for the payroll group, if required. <hr/> Tip: Pension groups are maintained on the <a href="#">Payroll - Maintenance - Pension Groups</a> form.
Payment Source	Enter a default payment source for NEST pensions for the payroll group, if required. This is not required for NOW: Pensions. <hr/> Tip: Payment Sources are maintained on the <a href="#">Payroll - Maintenance - Pension Payment Source</a> form.
Payroll Code	Enter the payroll code used when setting up the scheme with NOW: Pensions. You may have used separate payroll codes for different pay frequencies, for example 'MNTN' for a monthly payroll or 'WEEK' for a weekly payroll. <hr/> Note: This is not required for NEST pensions.

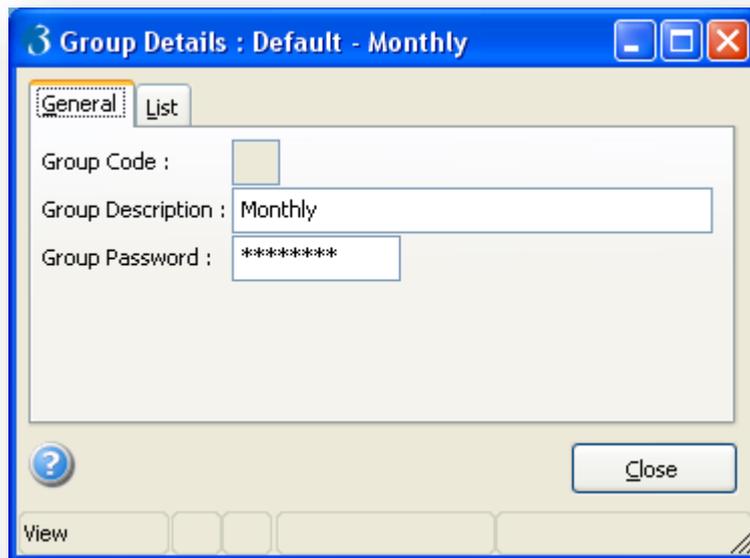
Notes

The system will then automatically set each Groups options to be the same as for the default Group. You should therefore return to the Set Options procedure for each Group in turn and define its specific information.

For added security, a password can be set up for each Group. If a password is allocated against each Group, then users who wish to gain entry to the Set Options after creating Groups must know the password for each Group.

## 1.4 Groups

Use the Group Details command to create group records. If you want to process employees who are paid at differing frequencies such as weekly, monthly and so on, you must set up separate payroll groups, so that the processing and calculation can be controlled separately. Before you can define group details, you must select the Use Groups option on the Options Page 2 tab displayed when you use the Set Options command on the Utilities menu. Once you have defined group records, you assign employees to the appropriate group according to their pay-frequency. A default group with a blank group code is created automatically. You select the default group whenever you need to process information shared by all groups. You use the Group Details command on the Maintenance submenu to define one or more groups for each pay frequency you use. If you have the Personnel module, you can also maintain groups using the Group Details command on the Maintenance menu of the Personnel module.



To define group details

1. Open the Payroll folder and then click Utilities or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Utilities.
2. Click Set Options.
3. On the Record menu, click New.
4. In the boxes provided, enter the details for the group.
5. On the Record menu, click Save.

## 1.5 Auto Enrolment Settings

This form (accessed from the **Payroll - Utilities** menu) is where you enter your staging date and registration date for auto enrolment, and is also where the various thresholds and limits for auto enrolment are displayed. The form can also be accessed in read-only format from the **Auto Enrolment Details** and **Auto Enrolment Updates** forms.

### 1.5.1 Pensions Act 2008

The Pensions Act 2008 introduced a new requirement for employers to automatically enrol any eligible jobholders working for them into a workplace pension scheme that meets certain requirements, and also to pay a minimum employer contribution. From 1 October 2012, this change to the pensions law will start to affect employers. The changes mean that some employers will have to enrol their employees into a pension scheme and pay into that scheme. These new requirements are also more commonly known as 'auto enrolment'.

### 1.5.2 Employer Settings tab

The Pensions Regulator will contact you before your staging date. You can ask the regulator to bring the date forward. These dates must be entered after you have been contacted by The Pensions Regulator.

The screenshot shows a window titled "Auto Enrolment Settings" with two tabs: "Employer Settings" (selected) and "Pensions Regulator Settings". Under "Employer Settings", there are two date pickers: "Staging Date" and "Registration Date", both set to "01/10/2012". Below these is a "Notes" field with a scroll bar. At the bottom right are "OK" and "Cancel" buttons.

Box	Description
<b>Staging Date</b>	The new employer duties will be introduced in stages, starting from October 2012. Each employer will be allocated a date from when the duties will first apply to them, known as their 'staging date'.
<b>Registration Date</b>	Shortly after becoming subject to the duties for the first time, you are obliged to submit information to regulator giving details of how you have discharged your duties. This is your 'registration date'. You have up to five months after your staging date to send the information to the regulator.

**Tip:** The Pensions Regulator may sometimes clarify the requirements for auto enrolment so additional information may need to be recorded. It is possible to enter additional memo information regarding the auto enrolment of employees on the Memo tab of the Payroll - Processing - Pensions - Auto Enrolment Details form and the Notes box on the Payroll - Utilities - Auto Enrolment Settings form.

### 1.5.3 Pensions Regulator Settings tab

These details are updated by Pegasus Software Ltd so cannot be changed. The information is the most up to date provided by The Pensions Regulator. If the thresholds, limits or time periods change, they will be updated by Pegasus Software Ltd.

The screenshot shows the 'Auto Enrolment Settings' dialog box with the 'Pensions Regulator Settings' tab selected. The 'Date Effective From' is set to 06/04/2012. The settings are organized into a table for thresholds and a list of time periods.

	Weekly	2-Weekly	4-Weekly	Monthly	Annual
Qualifying Earnings Lower Threshold :	107.00	214.00	428.00	464.00	5564.00
Earnings Trigger :	156.00	312.00	624.00	676.00	8105.00
Qualifying Earnings Upper Threshold :	817.00	1634.00	3268.00	3540.00	42475.00

Registration Limit :	4	month(s)	Notification Period :	1	month(s)
Joining Window :	1	month(s)	Postponement Period :	3	month(s)
Opt-Out Period :	1	month(s)	Lower Age :	16	years
Opt-Out Refund Period :	1	month(s)	Qualifying Age :	22	years
			Upper Age :	75	years

Box	Description
<b>Date Effective From</b>	This is set to the start of the tax year that the thresholds, limits and time periods relate to.
<b>Qualifying Earnings Lower Threshold</b>	Earnings below this level are not taken into account for the calculation of auto-enrolment pensions.
<b>Earnings Trigger</b>	The employer must automatically enrol workers with qualifying earnings above a trigger point. These workers will earn more than £8,105 in the 2012-13 year.
<b>Qualifying Earnings Upper Threshold</b>	Earnings above this level are not taken into account for the calculation of auto-enrolment pensions.
<b>Registration Limit</b>	The amount of time by which the employer must send information to The Pensions Regulator after the auto enrolment duties apply to them. This is currently four months after the staging date.
<b>Joining Window</b>	Where an eligible jobholder is to be auto enrolled, the employer must ensure that the employee is enrolled in a pension within one month of their auto-enrol date. This is the joining window. You must give information to the pension scheme about the eligible jobholder, give enrolment information to the eligible jobholder and make arrangements to achieve active membership for the eligible jobholder, effective from their automatic enrolment date.
<b>Opt Out Period</b>	A jobholder who becomes an active member of a pension scheme under the automatic enrolment provisions has a period of time during which they can opt out. This is currently one month from the following: <ul style="list-style-type: none"> <li>For occupational pension schemes; from the employee's auto enrolment date or from the date when they received written notification of auto enrolment.</li> <li>For personal pension schemes; when the employee is sent terms and conditions to become an active member or from the date when they received written notification of auto enrolment.</li> </ul>

<b>Opt-Out Refund Period</b>	The amount of time by which refunds should be repaid to employees who opt-out of auto enrolment.
<b>Notification Period</b>	The amount of time by which employees must be informed in the event of auto enrolment being postponed by the employer.
<b>Postponement Period</b>	You are allowed a period of up to three calendar months following your staging date before auto enrolment. This is also referred to as the 'waiting period'.
<b>Lower Age</b>	The lower age for 'jobholders', as defined by The Pensions Regulator for Workplace Pensions Reform.
<b>Qualifying Age</b>	The qualifying age for an eligible jobholder.
<b>Upper Age</b>	The upper age for 'jobholders', as defined by The Pensions Regulator for Workplace Pensions Reform.

**Tip:** The Pensions Regulator may sometimes clarify the requirements for auto enrolment so additional information may need to be recorded. It is possible to enter additional memo information regarding the auto enrolment of employees on the Memo tab of the [Payroll - Processing - Pensions - Auto Enrolment Details](#) form and the Notes box on the [Payroll - Utilities - Auto Enrolment Settings](#) form.

### 1.5.4 Aligning the PRP with the Tax Period

You have a choice of either aligning the Pay Reference Period (the period of time in which qualifying earnings are measured for auto enrolment) (PRP) with your pay period or with the income tax calendar (week or month numbers). Aligning the PRP with the tax calendar means that the same period of time is used for both auto enrolment calculations and tax and NI calculations.

The PRP for each payroll group can be aligned differently, so you can align it with your pay period for one payroll group and with the tax period for another group.

**Tip:** This is controlled by the Align Pay Reference Period with Tax Period option on the Options Page 2 tab of the Payroll - Utilities - Set Options form.

## 1.5.5 Groups and Options

Initially, the payroll options for new group records have the same settings as that of the default group. If you want to use different settings, you must use the Set Options command and select the group for which you want to maintain options. Certain options associated with the default group cannot be altered for individual groups; that is, all groups must share the same attributes. The following lists those options and settings that you can make group-specific:

- Current Tax Year
- Pay Period (W, M, 2, 4)
- Permitted Payment Methods
- Keep T.P. Summary Image nn Periods
- Keep Payslip Image nn Periods
- L.E.L. for Pension
- U.E.L. for Pension
- Maximum Cheque Value
- Value for Low Gross Pay Check
- Value for Low Net Pay Check
- *EOY Permit No.*
- *Employers Code*
- *BOBS Customer Number*
- *Application Number*
- *Statement Number*
- *Payment Reference*
- Current Week in holiday ave
- Weeks for holiday pay average.

## 1.5.6 Shared Information

The following records are shared by all groups:

- Bank Details
- Nominal Ledger Transfer Codes
- Department Details
- PAYE (Pay As You Earn), NI and SSP (Statutory Sick Pay) Tables
- Scottish Tax
- Coinage Analysis
- Payment Profiles
- Deduction Profiles
- Employee Profiles

## 1.5.7 Selecting Groups

For those commands for which you can select a group, some allow you to choose more than one group at a time. For the following commands, you cannot select more than one group at a time:

- Pay Period Details
- Update

For the following commands, you can select one or more groups for processing:

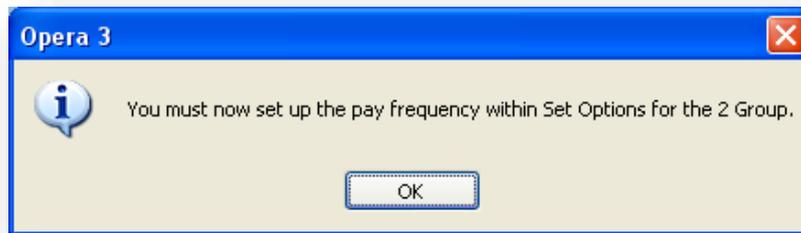
- Processing\*
- Calculation
- Reports
- End of Year/Special Reports
- Nominal Ledger Analysis
- Cash Book Transfer

*\*If you select multiple groups for the Processing command, you can create and maintain employee records regardless of pay frequency. However, we recommend that you do not create employees using the default group, which has a blank group code. You can use the Groups command on the Action menu associated with the Processing form to change the group(s) selected for processing.*

## 1.5.8 Groups and Passwords

You can assign passwords to groups for security controlled access. For any group record to which you assign a password, that password must be entered by the operator before the group can be processed.

Once a new Group has been created, the user will see the following prompt. The pay frequency and options must be defined for the new Group.



## 1.6 Calendar

Use the Calendar command to create and maintain a calendar of payroll periods. Each payroll period, identified by a period number, is defined by a start and end date. You must have at least one calendar per payroll group. When you use the command, the application detects whether a calendar exists for the current tax year and for the currently selected pay frequency. If not, you will be asked if you want to create one. Thereafter, you can create additional calendars for different groups of the same pay frequency either based on an existing calendar (referred to as a 'model' calendar) or create a new one from scratch. Apart from defining the periods, you also indicate the normal payment day in the frequency's period. For example, in the case of a monthly payroll, you might normally pay employees on the last day of the month. This and other options will depend on the pay frequency selected.

**Note** - Payment dates that fall on 6 April 2012: The Good Friday Bank Holiday falls on 6 April 2012, the first day of the 2012-13 tax year. HMRC has confirmed that if the usual payment date falls on this day but the payments are actually made on 5 April 2012, the payments will be deemed by HMRC to have been made in the 2012-13 tax year.

Notes

**Employee queries where operation of 'week 53' payment results in an underpayment of tax**



*In some tax years, the way dates fall mean that you will end up making one more payment than usual to your employees towards the end of the tax year. If you pay your employees weekly this would be a 53rd weekly payment, if you pay them fortnightly it would be a 27th fortnightly payment and if you pay them four-weekly it would be a 14th four-weekly payment. These extra payments are often referred to as 'Week 53 payments'*

*This may lead to an underpayment of PAYE as an individual's personal allowance for the year is worked out on the basis of 52 weekly, 26 fortnightly and 13 four-weekly paydays, however the procedure ensures that the employer knows what tax code to operate for the extra pay day and gives the employee certainty of take home pay without tax being deducted punitively, e.g. at Basic rate or Higher rate, without allowances. Tax allowances are administered this way to allow the payroll to run and HMRC will then reconcile the tax records of any individuals falling into this category and recover any underpaid tax.*

*P800 PAYE tax calculations have now been sent out to individuals advising them that they have underpaid for the tax year 2010-11 and tax codes have recently been issued for 2012-13 which include this underpaid tax, and confirming collection of it during the 2012-13 tax year.*

*If you are approached by an employee who has underpaid, you should confirm to them that you have not made an error in your payroll and explain to them that if they cannot pay the underpaid tax or think that the calculation is wrong they should contact HMRC using the contact details in the notes enclosed with the calculation.*

*If you receive any payment requests from HMRC which have been sent by mistake, then you should reply confirming that you operated the Week 53 procedure.*

Notes



Income Tax Year F5

Cancel

*Starting to use Payroll after the first period in the tax year* 😊

If the calendar for a payroll group is created part way through the tax year, you must set the This Calculation Period box on the Payroll - Utilities - Pay Periods form to the correct period. It is automatically set to period 1 after the payroll group is created but this will not be correct in these circumstances.

*Calendars* 😊

Remember that the Payroll Calendar is maintained separately to the Nominal Ledger Calendar

The calendar is used to help the application process SSP (Statutory Sick Pay), SMP (Statutory Maternity Pay) and OSPP (Ordinary Statutory Paternity Pay) (Birth) automatically. You must create one for each payroll group you use. You can amend the period end dates and date of usual pay for any of the periods prior to the first update. The application automatically maintains the actual pay dates and indicates when the period has been updated, which happens after you have used the Update command on the Utilities menu. You can display a table of income tax dates for the period in the currently displayed tax year using the Income Tax Year command on the Action menu associated with the Calendar form.

If a Calendar has not yet been defined for the selected group the system will issue the following prompt:

**Note:** When you use the End of Year Cleardown command on the EOY/Special Reports menu, the application automatically creates a new calendar, so you only need to create the first calendar; all subsequent years are created automatically as part of your end of year processing.

To Maintain the Payroll Calendar

1. Open the Payroll folder and then click Utilities or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Utilities.
2. Click Set Options.
3. If you are using groups, in the Select Payroll Groups list, click to select the group you want and then click OK.
4. If no calendar has been defined for the currently selected group and for the current tax year, you will be prompted to create one, in which case, click **OK** to continue. If one has already been defined for the group, the main **Calendar** form will be displayed allowing you to view and amend the calendar.

5. In Options, click to choose whether you want to create the calendar on the basis of an existing one (a 'model'). This option will only be available if another calendar already exists for the same pay frequency. If you choose to create one on the basis of a model, click to choose the calendar to be used in the Model Calendar list box.
6. Tax Year will default to the current tax year for the currently selected group. You can only create a new calendar for the current tax year.
7. In Usual Payment Day, click to select the day on which employees are normally paid within the period. The options available will depend on the pay frequency you are using.
8. The next box to complete will depend on the pay frequency selected, but is used to define the first period in which pay applies at the start of a new tax year.
9. Click OK and the application will create a calendar and display the period dates in a grid. You can then choose to amend the end dates or usual pay dates for any period you select in the grid. To store the details, click OK.

Notes

Week 53/54/56

Why does the system not offer me a Week 53/54/56?

A calendar must be created for a group before any of its employees (EEs) are able to be processed. When you use the End of Year Cleardown command on the EOY/Special Reports menu, the application automatically creates a new calendar, so you only need to create the first calendar; all subsequent years are created automatically as part of your end of year processing (including the Usual Paydate), hence it is vitally important to set-up the Calendar in the first place.

A week 53/54/56 is automatically determined by the system if the Calendar meets the required criteria. For a week 53/54/56 to be offered, the next "Usual Paydate" following the week 52 period must fall on or before the 5<sup>th</sup> April. The system will automatically cater for this – if the above criteria is met, an appropriate week 53/54/56 is offered.

You cannot amend the calendar to add a new line to the calendar. The presumption is if the Calendar was set-up correctly in the first place and it will offer the extra week 53/54/56 when appropriate.

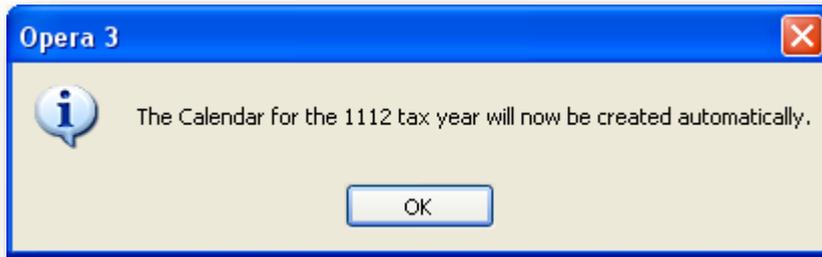
For further information regarding the legislation of a Week 53/54/56 processing, please refer to the HMRC E13 & CWG2 guide - <http://www.hmrc.gov.uk/helpsheets/e13.pdf> & <http://www.hmrc.gov.uk/guidance/cwg2.pdf> respectively. Run a search for Week 53 and this will provide further confirmation.

### 1.6.1 Create new Calendar

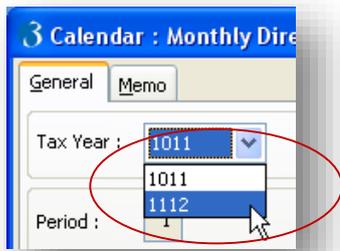
<b>Options</b>	An option that determines whether the calendar you want to create for the selected group is to be modelled on an existing calendar, provided one has already been created for the same pay frequency.
<b>Model Calendar</b>	If you have chosen to create a calendar on the basis of a model, you select the model you want from this list.
<b>Tax Year</b>	Defaults to the current tax year.
<b>Usual Payment Day or Date</b>	<p>This option will depend on the pay frequency:</p> <p>For 2- and 4-weekly pay frequencies, you enter the usual payment date for the first period of the tax year. The usual payment date for second and subsequent calendar records will then be either 14 or 28 days ahead of the previous period. This date must fall within the first two or four weeks of the Income Tax year.</p> <p>For weekly-based payrolls, you define the end date of the first period <u>worked</u> for the tax year. The end date for a period can be in arrears or in advance of its corresponding usual payment date as you required.</p> <p>For monthly pay frequencies, you choose either the last day of the month or a specific day of the month. If you choose to enter a specific day, you also enter the day number in the month. The usual payment date for second and subsequent calendar records will then be the same day number for each month or the last day of each month as appropriate. In the case of specifying a pay date of 30th, this will be treated as the 28th or 29th for February.</p>
<b>Definition of End of First Pay Period Covered</b>	This option will depend on the pay frequency. For weekly-based payrolls, you define the end date of the first period of the tax year. For monthly-based payrolls, you identify which month is being paid in the first pay period of the tax year.



Click the OK button and next year's calendar will be created automatically.

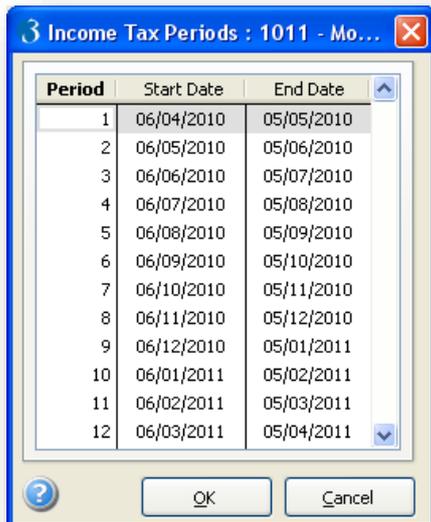


This year and next year tax years can be selected from the 'Tax Year' drop-down list.



### 1.6.2 Income Tax Year (F5)

A look-up to the Income Tax year will be available from the Action menu.

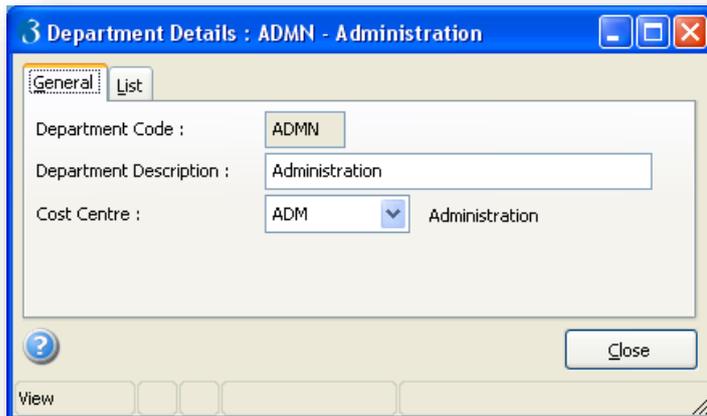


This enables the employer to display a table of income tax dates for the tax year.

## 1.7 Department Details

Use the Department Details command to maintain department records with which employees can be associated. Before you can define department details, you must select the Use Departments option on the Options Page 2 tab displayed when you use the Set Options command on the Utilities menu.

If you have the Personnel module, you can also maintain department details using the Department Details command on the Maintenance menu of the Personnel module. You can use departments to categorise employees for reporting purposes.



**Example:**

You are a manufacturing company and you want to analyse the payroll costs separately between those employees who are administrative staff and those involved in production. You use the Department Details command to create an ADMN (administration) department and a PROD (production) department. When you use the Processing command to create your employee records, you select the appropriate department for the employee in the Department list box.

To define department details

1. Open the Payroll folder and then click Utilities or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Utilities.
2. Click Set Options.
3. On the Record menu, click New.
4. In the boxes provided, enter the details for the department.
5. On the Record menu, click Save.

**Tip:** Use a code that will help you identify the department. For example, DIR for Directors, ADM for Administration, SAL for Sales, and so on.

## 1.8 PAYE/NI/Stat. Payments Tables (NIPY Tables)

The essential elements of payroll calculation are specified by HMRC. HMRC issues tables telling you how much tax to deduct from an employee's pay based on items such as the pay period and year, the employee's earnings and tax code, and so on. The application includes tables in which you specify all the necessary rates and thresholds relating to income tax, national insurance, and statutory payments.

Use the PAYE/NI/Stat. Payments command to set up these tables. The tables must reflect the latest rates supplied by HMRC. Updated rates for the tax year are provided by HMRC and can be copied from the application's demonstration data.

Two sets of tables are provided:

- One set is intended to be used for current rates and thresholds
- The other set for future rates and thresholds announced by the Chancellor of the Exchequer.

Notes



You will be required to enter a valid Cost Centre if you are using Nominal Ledger Cost Centres.

The Cost Centre code entered will be used for all employees who are attached to this department code when transferring analysis information to the Nominal Ledger.

If payroll departments are not activated within Set Options then all Nominal Ledger

The application automatically determines which table to use according to the system date, whether the tax year matches the entry in the Current Tax Year box on the Payroll Options form, and the week or month number matches the one you enter when you use the Calculation command.

The PAYE/NI/Stat. Payments tables are used to calculate the following:

- Employees' income tax
- Employees' and employer's national insurance contributions
- Statutory Sick Pay - the Full SSP Processing option in the Set Options command must be selected before SSP will be calculated. For more information, see the SSP Absence Help topic.
- Statutory Maternity Pay - the Full SMP Processing option in the Set Options command must be selected before SMP will be calculated. For more information, see the SMP Details Help topic.
- Statutory Paternity Pay for births - the Full OSPP (Birth) Processing option in the Set Options command must be selected before OSPP (Birth) will be calculated. For more information, see the OSPP (Birth) Details Help topic.
- Statutory Paternity Pay for adoption - the Full OSPP (Adopt) Processing option in the Set Options command must be selected before OSPP (Adopt) will be calculated. For more information, see the OSPP (Adopt) Details Help topic.
- Statutory Adoption Pay - the Full SAP Processing option in the Set Options command must be selected before SAP will be calculated. For more information, see the SAP Details Help topic.
- Additional Statutory Paternity Pay - the Full ASPP (Birth) & (Adopt) Processing option in the Set Options command must be selected before ASPP will be calculated. For more information, see the ASPP (Birth) Details or ASPP (Adopt) Details Help topics.

**Warning:** These rates and thresholds must reflect the rates for the 2011-12 tax year and the 2012-13 tax year. Do not modify these rates and thresholds manually. To ensure the rates are correct, use either the [Copy Statutory Rates](#) command, or the [Update Data Structures](#) command - remembering to tick the boxes in step 3 to update the rates and thresholds.

## 1.8.1 Maintaining PAYE/NI and Statutory Payments Tables

Pegasus Software update the demonstration data with the latest rates for income tax, national insurance and statutory payments' rates, as announced by the Chancellor of the Exchequer. The best way to update your company's tables is by using the Copy NI Tables command to copy the tables from the demonstration data.

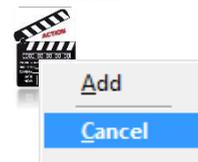
To Update the Tables Manually

1. Open the Payroll folder and then click Utilities or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Utilities.
2. Click Set Options.
3. In the boxes provided for Table 1, complete the rates and ranges applicable. Use the tabs to maintain NI information.
4. If you want to add a second table, click Action and then click Add. You can then maintain rates for Table 2.
5. To store the tables, click OK.

## 1.8.2 PAYE/NI/SSP/SMP/SPP/SAP Entries

### PAYE

Notes



Moved from Set Options (Tab 3) in the 2012 Upgrade v1.4x.xx

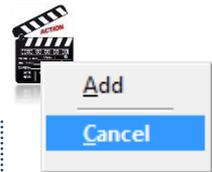
Box	Description
<b>Date Table Becomes Effective</b>	The date the table becomes effective. This is for reference purposes only. The tax year and period number for the payroll control whether the table is current or not. The table becomes current when its tax year matches the entry in the Current Tax Year box on the Payroll Options form, and the week or month number matches the one you enter when you use the Calculation command.
<b>Year Number for Table</b>	The tax year (for example, 0607 for the tax year 2006-2007) when the table becomes effective. The table becomes current when the entry in this box matches the entry in the Current Tax Year box on the Payroll Options form, and the week or month number matches the one you enter when you use the Calculation command.
<b>First Week Number for Table</b>	The first week number when the table becomes effective. The table becomes current when its tax year matches the entry in the Current Tax Year box on the Payroll Options form, and the entry in this box matches the current pay period.
<b>First Month Number for Table</b>	The first month number when the table becomes effective. The table becomes current when its tax year matches the entry in the Current Tax Year box on the Payroll Options form, and the entry in this box matches the current pay period.
<b>PAYE % Rate &amp; Bandwidths</b>	The percentage rate of PAYE that correspond to the cumulative bandwidth. Up to 20 different rates can be entered. Take care to ensure these figures are correct. If in doubt contact your local tax office.
<b>Cumulative Bandwidth</b>	The bandwidth that sets the limit for the corresponding percentage rate of taxation.
<b>Base Rate</b>	The number that identifies which of the PAYE rates you have entered is the base rate. The base rate entered determines the calculation of tax contributions for employees who have a tax code of BR.
<b>Student Loan Threshold</b>	An annual threshold that determines whether student loan repayments are calculated. The employees qualifying pay must be above this threshold and the repayment amount is then calculated by deducting this threshold from the qualifying pay before multiplying by the percentage specified in the Student Loan % box. <b>Note:</b> As the student loan threshold is expected to change annually you can define two levels if required - one for Table 1 and another for Table 2.
<b>Student Loan %</b>	The student loan % is used in the calculation of loan repayments for employees whose qualifying pay is above the threshold specified in the Student Loan Threshold box and whose indicator is set. <b>Note:</b> As the student loan threshold is expected to change annually you can define two levels if required - one for Table 1 and another for Table 2.
<b>Emergency Tax Code</b>	The default emergency tax code. This is used when new employees are added to payroll for which a tax code is not otherwise provided. From 6 April 2011, a new tax code - D1 - is introduced. This code is for employees who earn more than £150,000 per annum in their main job but also have other jobs, the earnings from which must be taxed at 50% using the D1 code. These tax codes can be set up to calculate income tax on either a week1/month1 basis or on a cumulative basis.



Refer to HMRC website for further details regarding PAYE, in particular the CWG2 & E12 guides.  
[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

**NI ER's**

Notes



**Allowance Limit**

This option applies from the 2014-15 tax year.

The Employment Allowance is £2,000 in the 2014-15 tax year and is available to most employers to offset against their Employer NICs payment. HMRC will offset the allowance claimed against the Employer Class 1 NICs due. For more information please see the Employment Allowance Help topic.

Box	Description
<b>Weekly/Monthly and Annual Rates</b>	The weekly NI bandwidths as determined by HMRC. The monthly and annual bandwidths are calculated automatically based on the weekly bandwidths. <u>Note: Monthly and annual bandwidths may need to be amended.</u>
<b>Employer</b>	The employer NI % rates according to the NI letter and bandwidth. Columns A, B, C, D, E, F, G, J, L and S relate to the employer National Insurance % Rates.
<b>LEL</b>	The number that identifies the band (row number) representing the Lower Earnings Limit. If an employee's pay is below the lower level, no NI contributions are payable by the employee or employer. This lower limit is also used for pension contribution calculations where no limit has been specified on the Payroll Options form or for individual employee records.
<b>Prev. LEL Val</b>	The value of the previous Lower Earnings Limit. This information is required by the application for certain calculations. When you begin using rates from table 2, the application sets this value automatically from the LEL in table 1.
<b>Threshold</b>	The number that identifies the band (row number) representing the Earnings Threshold. It must be a band between the LEL and the UAP . <u>Note: This threshold relates to the 2010-11 tax year only.</u>  From 6 April 2011, the National Insurance Earnings Threshold will be split into two thresholds - one for employees and another for employers. The employees' threshold is called the Primary Threshold (PT) and the employers' threshold is called the Secondary Threshold (ST). Each threshold will be set to different levels. The way to calculate employees' and employers' NI has therefore changed.
<b>ST</b>	The number that identifies the band (row number) representing the Secondary Threshold which is the employers threshold for NI calculations. <u>Note: This threshold relates to the 2011-12 tax year only.</u>
<b>PT</b>	The number that identifies the band (row number) representing the Primary Threshold which is the employees threshold for NI calculations. <u>Note: This threshold relates to the 2011-12 tax year only.</u>

<b>UAP</b>	<p>The number that identifies the band (row number) representing the Upper Accrual Point (UAP). It must be a band between the ET and the UEL (Upper Earnings Limit used in the calculation of National Insurance).</p> <p>This band can also be used to cap pension contribution calculations if the UAP is specified in the Employee UEL box on the employee record, or in the UEL for Pension box on the Payroll - Utilities - Set Options form.</p> <p>If Advanced Pension Processing is enabled, the pension scheme record can be set to cap pension calculations at the UAP.</p>
<b>UEL</b>	<p>The number that identifies the band (row number) representing the Upper Earnings Limit. If an employee's national insurance-able pay exceeds the UEL, no employee NI contributions are payable on earnings above the level. The employer is still liable for contributions on the full insurance-able pay.</p> <p>Note: This upper limit can also be used to cap pension contribution calculations where no limit has been specified in the Employee UEL box on the employee record, or in the UEL for Pension box on the Payroll - Utilities - Set Options form.</p> <p>If Advanced Pension Processing is enabled, the pension scheme profiles can be set to cap pension calculations at the UEL.</p>

### 1.8.2.1 Pension Changes in 2012

From 6 April 2012, contracting-out of the additional State Pension on a defined contribution (DC) basis will be abolished. By 'defined contribution' schemes this means:

- Contracted-out money purchase (COMP) schemes.
- Sections of contracted-out mixed benefit (COMB) schemes contracted-out on a DC basis.
- Appropriate Personal Pension (APP) schemes and APP Stakeholder schemes.

#### Important aspects of this change

- From the start of the 2012/13 tax year, all COMP National Insurance (NI) category letters (for example: F, G, and S) will become obsolete, and must no longer be used from that point onwards.
- Unless alternative arrangements are put in place for COMP employees to join a contracted-out salary related (COSR) scheme, both the employer and those employees under state pension age will be required to pay NICs at the not contracted-out rate i.e. from the start of the 2012/13 tax year the employee will have to start using category letter A, B or J for example.
- If alternative arrangements are put in place for COMP employees to join a COSR scheme, both the employer and those employees under state pension age will be required to pay NICs at the COSR contracted-out rate instead i.e. from the start of the 2012/13 tax year the employee will have to start using category letter D, E or L for example.

#### Employer action

Employers who currently operate defined contribution schemes must:

- Discuss these changes with the pension scheme trustees and/or their advisors, especially with respect to how the pension scheme will operate following the changes.
- Consider any scheme changes to account for the fact that NICs rebates will no longer be available for those employees who will switch to paying NICs at the not contracted-out rate.
- Ensure that they apply the correct NIC category letter to each of their employees from the start of the 2012/13 tax year.

#### Opera 3 and Opera II assistance for the employer

Opera Payroll will be enhanced to assist employers with the transition of their employees from COMP to non-COMP, for example:

- The Payroll End of Year Cleardown will, by default, automatically replace COMP employee category letters with an appropriate not contracted-out letter (ready for the start of the 2012/13 tax year). Where such category letter replacement is applied, an audit report will be produced listing the employees affected.

**Can a COMP Pension scheme still be applied to an EE with a NI Code of A?**



*Yes they can – but the EE Profile has the COMP Member tick removed and the system will act like a CIMP Scheme (Contracted In). The SCOP is not kept against the EE in the NI settings, but pension information should be historically available – i.e. on the Pension Profile etc.*

The employer will however have the ability to specify at Employee Profile level that COMP category letters should instead be replaced with an appropriate COSR letter during the End of Year Cleardown.

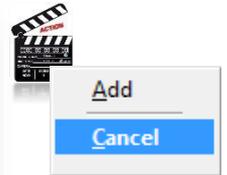
Notes

- A new Pension Scheme Transfer process will be introduced to allow the employer to transfer a range of employees from one pension scheme to another; for example: to transfer employees from the existing COMP scheme to an alternative company pension scheme.

**Note:** the *Pension Scheme Transfer* process will only be available where the employer uses advanced pension processing within Opera.

**NI EE's**

PAYE & Misc.			NI EE's	Employee									
Weekly	Monthly	Annual		A	B	C	D	E	F	G	J	L	S
107.00	464.00	5564.00	L										
144.00	624.00	7488.00	S										
146.00	634.00	7605.00	P										
770.00	3337.00	40040.00	A	12.00	5.85		10.60	5.85			2.00	2.00	
817.00	3540.00	42475.00	U	12.00	5.85		12.00	5.85			2.00	2.00	
				2.00	2.00		2.00	2.00			2.00	2.00	



Box	Description
Employee	The employee NI % rates according to the NI letter and bandwidth.

**Summary of NI Codes for Employer/Employee**

<b>Category A Contributions</b>	Most employees will make Category A contributions.
<b>Category B contributions</b>	To be used for those married women who hold a Certificate of Election
<b>Category C Contributions</b>	To be used for an employee who is past their retirement age. Nil contributions are calculated for the employee although the employer is still liable.
<b>Category D and E Contributions</b>	To be used for those employees who have contracted out of SERPS (State Earnings Related Pension Scheme, or State Second Pension). These employees and employers will pay reduced rates of National Insurance contributions and will possibly belong to a COSR (Contracted Out Salary Related Scheme) administered by the employer.
<b>Category F and G</b>	<i>To be used for employees who have contracted out of SERPS (State Earnings Related Pension Scheme) and belong to a COMP (Contracted Out Money Purchase Scheme). These employees and employers will pay reduced rates of National Insurance contributions. – Zeroised for 2012 COMP Changes</i>
<b>Category J</b>	To be used for non-contracted out employees with valid Certificates of Deferment.
<b>Category L</b>	To be used for employees with valid Certificates of Deferment who are Contracted-Out-Salary-Related.
<b>Category S</b>	<i>For employees who have more than one job and do not pay National Insurance contributions in one or more of their jobs. The employer will pay NIC's and will be given a Certificate of Deferment (CA2700). These rates are at the COMP contributions rates– Zeroised for 2012 COMP Changes</i>

HM Revenue & Customs

Refer to HMRC website for further details, in particular the CWG2, E12 & CWG5 (CA44 for Directors NI) guides.

[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

### National Insurance Contributions

National Insurance contributions (NICs) are calculated and displayed according to these bandwidths:

Band	Description	Notes
1d	Earnings above the Upper Accrual Point up to and including the Upper Earnings Limit	NI letter rate uses the 'U' line on the NI tables
1c	Earnings above the Earnings Threshold up to and including the Upper Accrual Point	NI letter rate uses the 'A' line on the NI tables
1b	Earnings above the Lower Earnings Limit up to and including the Earnings Threshold	NIC Rebate for employees in COMP and COSR schemes is still calculated using this bandwidth
1a	Earnings at the Lower Earnings Limit	

- NICs are zero up to the Earnings Threshold level, but are calculated on all earnings above the Earnings Threshold at the appropriate rate.
- The to-date totals for NICs are calculated and stored in temporary files as a result of the calculation procedure.
- The values on the employee [To-Date](#) form are updated once the [Update](#) has been completed for the pay period.
- NIC rebates are only deducted after all other employee and employer NICs have been done.

**Note:** Contracted out Money Purchase (COMP) occupational pension schemes that operate on a defined contribution basis will be abolished from 6 April 2012. This affects NI category codes F, G and S, which are used for employees' in COMP schemes and Appropriate Personal Pension (APP) schemes for directors. These pension schemes and the NI codes F, G and S will be invalid from 6 April 2012.

#### Accumulating To-date Totals

The to-date totals for NICs are calculated and stored in temporary files as a result of the calculation procedure. The relevant boxes on the [To-Date](#) form are updated when you use the [Update](#) command on the Utilities submenu.

The employee NI % rates according to the NI letter and bandwidth.

## SSP

Notes



Add

Cancel

Box	Description
<b>Rate</b>	The SSP rate that corresponds to the SSP range. SSP rates and ranges are used by the application to calculate the employee's SSP daily rate based on the employee's earnings on which national insurance is deductible.
<b>Range</b>	The SSP range that corresponds to the SSP rate. SSP rates and ranges are used by the application to calculate the employee's SSP daily rate based on the employee's earnings on which national insurance is deductible.
<b>Waiting Days</b>	The number of qualifying days in a period of incapacity for work (PIW(Period of Incapacity for Work)) during which SSP is not payable. These are called waiting days. If PIWs are linked there are no waiting days in the second (or later) spells of sickness.
<b>Days to make PIW</b>	The number of qualifying days that constitutes the start of a PIW.
<b>PIW Link Period Days</b>	The number of days that determines whether PIWs are linked, which is normally if the gap between them is 56 days or less.
<b>Maximum SSP Weeks</b>	The maximum number of weeks SSP entitlement. The application will warn you if you approach this limit when you reach the warning week number specified below.
<b>Warning Week No.</b>	See above.
<b>Max PIW Link Years</b>	The maximum number of years over which PIWs can be linked.
<b>Relevant Period</b>	The relevant period for SSP. Currently, for weekly-paid employees, the relevant period is the 8 weeks ending on the last payday before your employee went sick.
<b>Recovery Percentage</b>	The percentage of SSP which you may be entitled to recover under the Percentage Threshold Scheme. Unless you qualify under the Percentage Threshold Scheme you are not entitled to recover any of the SSP paid to your employees.
<b>Old SSP Rate 1</b>	The SSP rate from the previous Table 1 figures. This allows for calculation of SSP where the date of absence is prior to the start date of the rate now stored in Table 1.



Refer to HMRC website for further details, in particular the E14 guide.

[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

## Other Stat. Payments

Notes



Add  
Cancel

### SMP

Box	Description
<b>Earnings Related % Rate</b>	The earnings related percentage rate of Statutory Maternity Pay (SMP).
<b>Standard Rate</b>	The standard rate of SMP.
<b>Max Wks for Earn Rel % Rate</b>	The number of weeks over which the earnings related percentage rate of SMP applies.
<b>Max Wks for Standard Amount</b>	The number of weeks over which the standard amount of SMP applies.
<b>Reclaim Percentage Regular</b>	The percentage of recovery of SMP you can reclaim if you are <i>not</i> entitled to the Small Employer's Relief (SER).
<b>NIC Compensation % Regular</b>	The percentage of National Insurance Contribution compensation you can claim if you are <i>not</i> entitled to the Small Employer's Relief (SER).
<b>Reclaim Percentage SER</b>	The percentage of recovery of SMP you can reclaim if you <i>are</i> entitled to the Small Employer's Relief (SER).
<b>NIC Compensation % SER</b>	The percentage of National Insurance Contribution compensation you can claim if you <i>are</i> entitled to the Small Employer's Relief (SER).
<b>Use Minimum Value</b>	This option must be selected until new legislation that comes into affect from April 2003, when it must be cleared. From April 2003, legislation will increase the weekly flat rate of SMP to the <i>lesser</i> of £100 or 90% of the woman's average weekly earnings. The change in the payment rules means that the earnings related rate payable for the first 6 weeks for which SMP is payable is no longer underpinned by the flat rate. Prior to April 2003, the current minimum value is payable if the 90% happens to be lower.
<b>Any Day MPP Start</b>	Prior to April 2003, the MPP did always start on a Sunday because for SMP purposes in all circumstances a 'week' is defined as a period of seven days starting on a Sunday. New rules from April 2003 amended the definition of a week for cases where the MPP is triggered by an early birth (either before or after the start of the 11th week before the EWC) or by a pregnancy related illness in the last four weeks before the EWC. In both these circumstances the MPP will start with the day following the birth or the day after the first complete day of absence from work because of a pregnancy related illness in the four weeks before the EWC. For these cases a week will be defined as any period of seven days.
<b>Weeks for Maternity Pay Period</b>	The number of weeks during which SMP can be paid.



Refer to HMRC website for further details, in particular the E15 (SMP), E16 (SAP) & E19 (SPP) guides.

[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

<b>Weeks for Earliest MPP Start</b>	The number of weeks that determines the earliest week that the MPP can start.
<b>Weeks for Medical Evidence</b>	The number of weeks medical evidence can be accepted. You cannot accept medical evidence issued more than 20 weeks before the week the baby is expected.
<b>Qualifying Weeks</b>	The number of qualifying weeks that apply to SMP. The entitlement to SMP is based on calculating the employee's gross average weekly earnings over this number of qualifying weeks.
<b>Weeks for Continuous Employment</b>	The number of weeks of continuous employment that are required to determine an employee's entitlement to receive SMP.
<b>Pregnancy End Weeks</b>	The number of weeks prior to the EWC at which SSP is payable if the baby is stillborn.
<b>Pregnancy Related Illness Weeks</b>	The number of weeks before the expected week of confinement (EWC) which is relevant if the employee is absent from work with a pregnancy-related illness.
<b>Employee Notification Days</b>	The number of days notification that must be given by the employee before she intends to start her maternity leave.
<b>Relevant Period</b>	The relevant period for SMP. This is currently a period of at least 8 weeks ending with the last normal pay day before the end of the employee's qualifying week and beginning with the day after the pay day that fell at least 8 weeks before that one.

### SPP (Birth or Adoption) / OSPP

Box	Description
<b>Earnings Related % Rate</b>	The earnings related percentage rate of Statutory Paternity Pay (SPP).
<b>Standard Rate</b>	The standard rate of SPP.
<b>Weeks for Paternity Pay Period</b>	The number of weeks during which OSPP can be paid. OSPP cannot be paid for any week in the Paternity Pay Period (PPP (Paternity pay period)) in which your employee does some work for you.
<b>Time Limit Days</b>	The time limit, in days, past which the employee cannot receive paternity pay.
<b>Employee Notification Days</b>	The number of days notification that must be given by the employee before he intends to start his paternity leave.

### SAP

Box	Description
<b>Earnings Related % Rate</b>	The earnings related percentage rate of Statutory Adoption Pay (SAP).
<b>Standard Rate</b>	The standard rate of SAP.
<b>Weeks for Adoption Pay Period</b>	The number of weeks during which SAP can be paid.
<b>Weeks for Earliest APP Start</b>	The number of weeks that determines the earliest date that the adoption pay period can start.

### ASPP

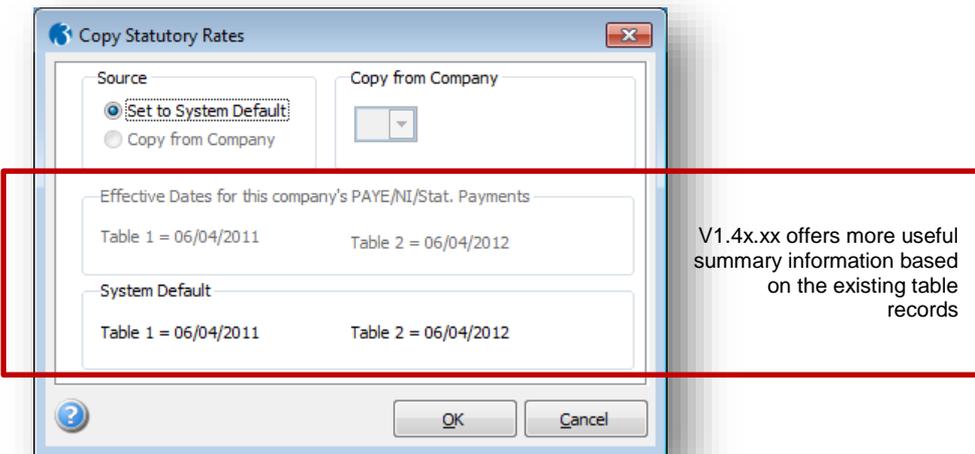
Box	Description
<b>Earnings Related % Rate</b>	The earnings related percentage rate of Additional Statutory Paternity Pay (ASPP).
<b>Standard Rate</b>	The standard rate of ASPP.
<b>Min. No. of APL Weeks</b>	The minimum number of weeks that an employee must take if they take additional paternity leave. Employees cannot take fewer than this number of weeks Additional Statutory Paternity Pay.
<b>Weeks for Earliest APP Start</b>	The number of weeks that determines the earliest date that the additional paternity pay period can start. The date is calculated as this number of weeks from the baby's date of birth or the date of placement for adoptions.
<b>Employee Notification Days</b>	The employee must apply for ASPP in writing at least eight weeks before ASPP is due to start. You can delay the start of leave and pay until you have received acceptable notice.

### 1.8.3 Copy Statutory Rates

The Copy NI tables command on the Utilities menu in Payroll has been replaced by a new command called Copy Statutory Rates to set the tax, NI and statutory payments rates in the active company to the system defaults as updated by Pegasus Software, or copy the rates from another company. The system default is always set to the latest available rates for employers and employees in the United Kingdom. Use this command to update the rates for individual companies if they were not updated when Update Data Structures was run.

Statutory rates for all companies can be updated by the Update Data Structures command.

Box	Description
Set to System Default	The system default is always set to the latest available rates for employers and employees in the United Kingdom. <b>Tip:</b> Always use this option to update the statutory rates in the company. These rates are updated by Pegasus Software and supplied with Opera.
Copy from Company	This option allows you to copy the statutory rates from another company in Opera rather than use the System default. You should only use this option if the system default rates are not available. <b>Warning:</b> Copying statutory rates from another company may be risky if the rates in the other company were entered manually rather than by using the system default rates.
Effective Dates for this company's PAYE/NI/Stat. Payments	These are the effective dates for the PAYE, NI and Statutory Payments tables for this company, taken from the <a href="#">Payroll - Utilities - PAYE/NI/Stat. Payments</a> form.
System Default	The effective dates for the system tables that are maintained by Pegasus Software.



**Note:** If the Date Table Becomes Effective date for either table has been set to be ahead of the system defaults provided with Opera, the table will not be overwritten. This provides a fail-safe mechanism if the Date Table Becomes Effective is changed manually. An appropriate message is displayed instead.

### To Copy NI Tables from the Demonstration Data

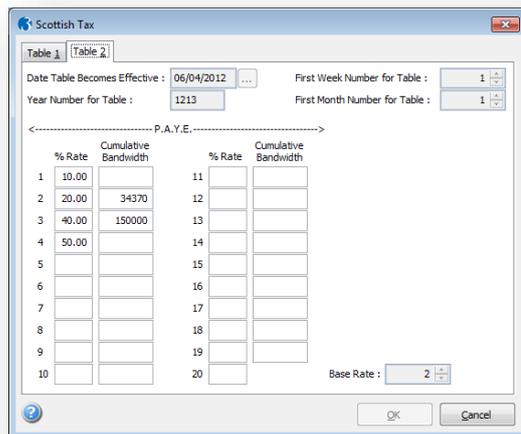
1. Open the Payroll folder and then click Utilities or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Utilities.
2. Click Set Options.
3. In the Copy From box, select the company from which you want to copy the latest income tax, national insurance, and statutory payments' rates.
4. Click OK.

Various methods are available to update the NIPY tables;

1. A new step in Update Data Structures now allows the selection of the companies that need to be updated to the new rates.
2. When Update Data Structures is scheduled to run in the Scheduler application, the new rates can also be updated in each company.
3. The Copy NI tables command on the Utilities menu in Payroll has been replaced by a new command called Copy Statutory Rates to set the tax, NI and statutory payments rates in the active company to the system defaults as updated by Pegasus Software, or copy the rates from another company.

## 1.9 Scottish Tax Tables

Use the Scottish Tax command to maintain Scottish variable rates. The Scottish Tax utility is provided for maintenance of Scottish variable rates from April 2000. This can be used to maintain any variation in the tax tables for Scotland and applies only to Scottish employees with the 'S' indicator. The Scottish tax is based on the PAYE (Pay As You Earn) section of the form displayed when you use the PAYE/NI/SSP (Statutory Sick Pay) /SMP (Statutory Maternity Pay) /SPP (Statutory Paternity Pay) command on the Utilities menu. You can choose to maintain two tables.



### To maintain Scottish tax tables

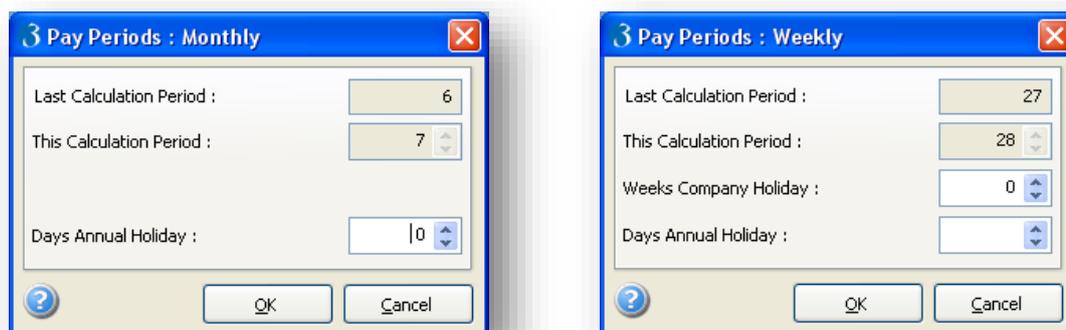
1. Open the Payroll folder and then click Utilities or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Utilities.
2. Click Set Options.
3. Click the Table 1 or Table 2 tab as required.
4. Change the details required.
5. To store the details, click **OK**.

**Note:** The rates and thresholds for Scotland are currently the same as those for the remainder of the United Kingdom. This form does not therefore need to be used until this situation changes.

## 1.10 Pay Periods

Use the Pay Periods command to determine the initial pay period or to view current and last calculation periods, or to set up company-wide holidays. For a new payroll, the entry displayed in the Last Calculation Period box is blank and cannot be amended. You can enter the week or month number of the current pay period in the tax year in the This Calculation Period box. Two-weekly and four weekly payrolls have special rules applying to them:

- For two-weekly payroll. The week number you enter must be the last pay week number of the two-week pay period and the number must be a multiple of 2. The total range of permitted week numbers is from 2 to 54.
- For a four-weekly payroll, the week number you enter must be the last pay week number of the four-week pay period and the number must be a multiple of 4. The total range of permitted week numbers is from 4 to 56.



For all weekly payrolls, the system requires the entry of a week number in the overall range 1 to 53. After each successive payroll calculation and period update, the application automatically increments the numbers in the Last Calculation Period and This Calculation Period boxes. For payrolls already in use, use the Pay Periods command to view the period numbers maintained by the application automatically.

### 1.10.1 Changing the 'This Calculation Period' box

The **This Calculation Period** box can be updated only if the Payroll has not been calculated in the current tax year. In particular:

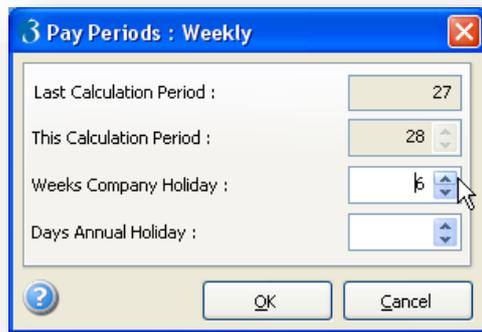
- The **Last Calculation Period** box must be empty
- There are no records on the [Payroll - P32 Processing](#) form for the current tax year. This form gathers the P32 Employer Payment Record information for the year.

### 1.10.2 Starting to use Payroll after the first period in the tax year

If the calendar for a payroll group is created part way through the tax year, you must set the This Calculation Period box on the Payroll - Utilities - Pay Periods form to the correct period. It is automatically set to period 1 after the payroll group is created but this will not be correct in these circumstances.

### 1.10.3 Company Holidays

If you are operating a weekly payroll, you can define up to six weeks company holiday in the **Number of Weeks Company Holiday** box. This places all employees on holiday. You can also specify the number of days annual holiday to be deducted from each employee's annual holiday entitlement in the **Days Annual Holiday** box.



**Important:** When you run the Update command after the Calculation, the pay period is moved on by the number of weeks you enter in the Number of Weeks Company Holiday box. You must not manually change the current pay period's number. The User may enter a value in the 'Weeks Company Holiday' that could possibly take the payroll into the new Tax Year. You must not use this utility if the employee is to get normal pay during the holiday period.

If an employee is going to take more holiday than the company holiday, it can be overridden on an individual basis using the Payroll >> Processing Holiday command. However, you should not update an employee's record with less holiday than the number of weeks entered in the Number of Weeks Company Holiday box.

#### *To define the initial pay period*

1. Open the Payroll folder and then click Utilities or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Utilities.
2. Click Set Options.
3. In This Calculation Period, enter the number that corresponds to the period number from which your payroll calculations will begin.
4. To store the pay period details, click OK.

#### *To define a company holiday*

1. Open the Payroll folder and then click Utilities or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Utilities.
2. Click Set Options.
3. In Number of Weeks Company Holiday, enter the number of weeks closure to be applied to all employees.
4. In Days Annual Holiday, enter the number of days holiday entitlement to be deducted from employee records for the company closure.
5. To store the details, click OK.

#### *To review pay period details*

1. Open the Payroll folder and then click Utilities or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Utilities.
2. Click Set Options.
3. The period applicable when the calculation was last run is shown in the Last Calculation Period box. The current period to be used for your next calculation is shown in the This Calculation Period box.
4. To close Pay Periods form, click OK or Cancel.

## 1.11 Coinage

Use the Coinage command to specify the description and corresponding value of coinage denominations, minimum coin number, minimum number of coins and rounding value. These details only apply if you are paying your employees by cash and want a breakdown of the notes and coins that make up each employee's pay packet.

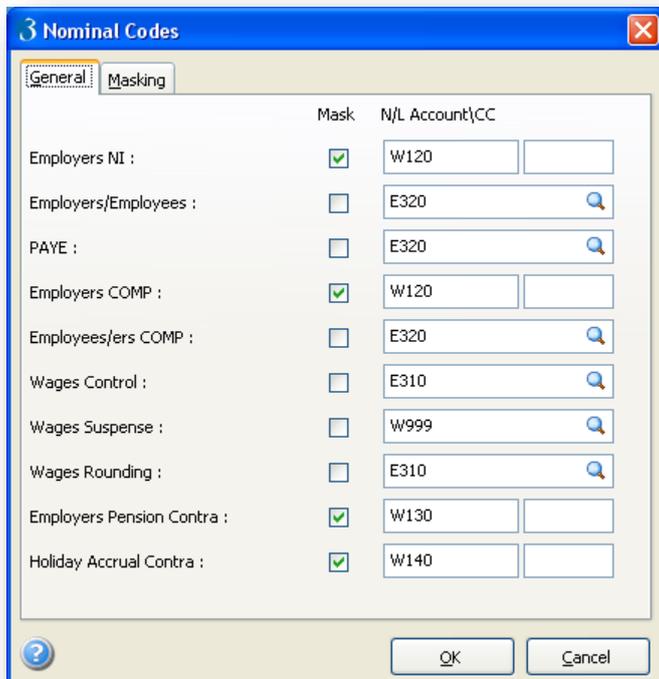
1	Fifties	50.00
2	Twenties	20.00
3	Tens	10.00
4	Fivers	5.00
5	TwoPound	2.00
6	Pound	1.00
7	50p	0.50
8	20p	0.20
9	10p	0.10
10	5p	0.05
11	2p	0.02
12	1p	0.01
13		0.00
14		0.00
15		0.00

To define coinage

1. Open the Payroll folder and then click Utilities or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Utilities.
2. Click Coinage.
3. In the boxes provided, complete the details of the coinage analysis.
4. To store the analysis of coinage, click OK.

## 1.12 Nominal Ledger Codes

Use the Nominal Codes command to enter the payroll control nominal accounts and default cost centres. If the Payroll to Nominal option is selected on the Options tab of the Company Profiles form in the System module, the codes you identify here are used when transferring payroll details to the Nominal module. The transfer is carried out when you use the N/L Analysis command on the Utilities submenu in the Payroll module. You can select nominal codes from the account records you maintain in the Nominal module. If you also have the Cost Centres in Nominal option selected on the Company Profiles form, you can also identify cost centres that you have defined in the Nominal module.



If the Payroll to External Nominal option is selected on the Options tab of the Company Profiles form in the System module, the codes you identify here are used to determine the content of the CSV file created by the Payroll module's N/L Analysis command; the content of which can be used to transfer payroll details to an external nominal ledger. You can select nominal codes from those you maintain using the Nominal Accounts command on the Maintenance submenu in the Payroll module. If you also have the Cost Centres in External Nominal option selected on the Company Profiles form, you can also identify cost centres that you have defined using the Cost Centres command on the Maintenance submenu in the Payroll module.

Even if you have not specified options to link to the Nominal module or an external nominal ledger, you can still enter details of nominal codes. In this case, you can 'free-type' the codes that apply (as opposed to selecting predefined codes) and they will be used to produce a journal report created when you use the N/L Analysis command. This report prints details to assist you in making manual journal entries in an external nominal ledger.

To define nominal codes

1. Open the Payroll folder and then click Utilities or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Utilities.
2. Click Nominal Codes.
3. In the boxes provided, complete the details of the nominal accounts and, if applicable, cost centres. If masking is to be applied, select the Mask option.
4. If the Mask option is selected for one or more codes, you can define the masking using the Masking tab.
5. To store the nominal code details, click OK.

**Nominal Code Entries**

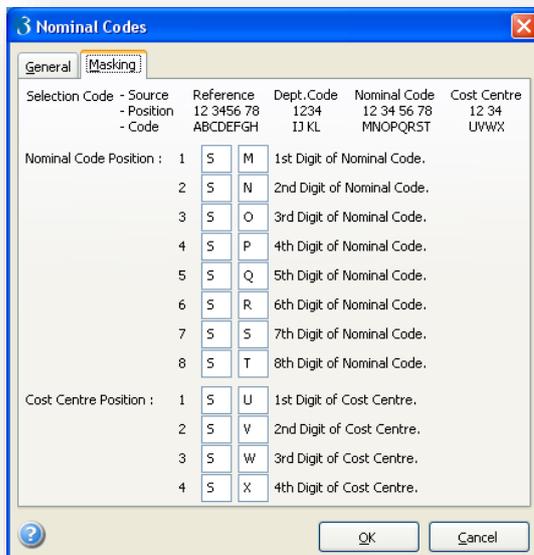
Box	Description
Mask	An option that determines whether you want to use 'masking' to identify nominal ledger accounts. You define the masking using the Masking tab.

<b>Employers NI</b>	The nominal code for the employer's NI costs.
<b>Employers/ Employees</b>	The nominal code for the account that records the total NI liability due for payment to the authorities.
<b>PAYE</b>	The nominal code for PAYE.
<b>Employers COMP</b>	<i>The nominal code for the account that records the cost of COMP to the company.</i>
<b>Employees/ers COMP</b>	<i>The nominal code for the account that records the total COMP liability due for payment to the pensions company.</i>
<b>Wages Control</b>	The nominal code for the account whose balance represents the net pay due to the employees.
<b>Wages Suspense</b>	The nominal code for the account that acts as a 'safety valve' to take care of any payroll transactions which have been given incorrect nominal ledger account references.
<b>Wages Rounding</b>	The nominal code for the account to which period rounding values are posted. This applies where you pay employees by cash and have elected to operate payroll rounding. The balance of the account reflects the total overpayments made on the basis of pay rounding for the tax year to-date.
<b>Employers Pension Contra</b>	The nominal code for the employer's pension contra account. Where you are operating a company pension scheme with employer's contributions, this is the account which records employer's pension contribution liabilities. These will be credit entries. The double entry of such values is posted to the account which you nominate for the employer's pension 'deduction' type.
<b>Holiday Accrual Contra</b>	The nominal code for the holiday accrual contra account. This is the account which records your liability for employees' holiday pay on the basis of the entitlement calculated on a value basis. The double entry of such values is posted to the account which you nominate for the holiday pay entitlement 'deduction' type.

**Cost Centre**

If using Cost Centres within the Nominal Ledger you may enter a cost centre here which is associated with this nominal account. The system will then post any values to the cost centre that you specify. If you are using payroll departments, you may leave this field blank. In this case the system will take the Cost Centre from the payroll department and post the value to that Cost Centre for each department.

**1.12.1 Nominal Masking**



For further details regarding Nominal Masking, please refer to the Appendix section.

# Accreditation Training Courseware

## 2 Maintenance

Various Maintenance records will need to be created for Processing and Analysis purposes. These records are often associated to processing records created such as “Employee Profile” and various respective analysis details. This section for the Payroll Module is linked closely and forms part of the Set-Up section.

### 2.1 Payments & Deductions

Once you have created at least one employee record, you can use the Pay & Deductions command on the Action menu associated with the Processing form to enter the payment and deduction details for each employee. You can define which payments and deductions are repeated for each pay period, unless overridden. So once you have set up each employee’s payments and deductions, you only need to make changes that are necessary on a period-by-period basis. The application automatically calculates pay on all payments and deductions you have chosen to repeat each period. You use the Add command on the Action menu on the Payments & Deductions form to set up the payments and deductions for the currently selected employee. Payments are set up on the **Payments** tab and deductions on the **Deductions** tab.

**Notes:** Employee pay records are not updated with the payments and deductions you define until you use the **Calculation** command.

Changes to salaried and weekly-paid employees can also be recorded in the Personnel application. Such changes update the salary or basic pay element numbers identified in the **Salary Number** and **Basic Pay Number** boxes on the **Set Options** form in the Personnel application.

#### 2.1.1 Actions

When you click **Action** on the **Payments & Deductions** form, the following commands are available:

Use this command	To
<b>Zero This Period</b>	Clear the payment or deductions value for the current pay period. In certain circumstances, the application does this automatically during the payroll calculation procedure. For example, if you attempt to pay an employee holiday pay who has not sufficient holiday fund, no payment is made.
<b>Add Item</b>	Add a new payment or deduction to the employee record that does not exist on the employee profile.
<b>Calculate</b>	Display the results of calculating the pay for the employee this period.
<b>Analysis</b>	Assign nominal dimensions to the employee. This only applies if you have the Advanced Nominal Ledger or an external nominal ledger. Note that dimensions assigned on this form apply to all payments and deductions for the currently selected employee.

## 2.1.2 Payments

Notes

Box	Description
<b>Perm. Value</b>	A 'permanent' value to be repeated each pay period. Although described as 'permanent', you can change it at any time. You can override it for a given pay period by making an entry in the <b>Temp. Value</b> column or update it using the <b>Pay/Ded Changes</b> command on the <b>Payroll - Global Changes</b> menu. An example of a permanent payment is a salary.
<b>Temp. Value</b>	<p>A temporary value you want to use for the current period only. You can use this to override the value in the <b>Perm. Value</b> box or for occasional payments, such as one-off expenses.</p> <p>The box can also be used to manually override calculated statutory payments (Statutory Sick Pay, Ordinary Statutory Paternity Pay or Additional Statutory Paternity Pay) or <a href="#">salary sacrifice</a> payments.</p> <hr/> <p>Note: For details of salary sacrifice arrangements including how statutory payments and leave can be affected, please see .</p> <hr/> <p>Tip: For the steps to set up automatically calculated salary sacrifice payments in Opera 3, see the and Help topics.</p>
<b>Units</b>	The number of hours for the rate or, in the case of SSP / SMP units, the number of days. If payments are made on the basis of the number of hours worked, you can enter the number of hours each pay period. If the <b>Retain Units</b> option is selected on the <b>Payment Profiles</b> form for the payment concerned, the units are retained and displayed as a default in the subsequent periods. For example, you might want to retain a standard number of working hours for a basic pay element, while leaving overtime elements open without a default. Fractions of hours are treated as either minutes or decimals according to the selection in the Hours and Minutes option on the Options Page 2 tab of the Set Options form.
<b>Rate</b>	The rate per unit. This only applies if you have made an entry in the <b>Units</b> column. Pay is calculated by multiplying the units by the rate.
<b>Description</b>	The name of the payment profile.
<b>T.P</b>	The calculated value of the payment for this period.
<b>T.D.L.P</b>	<p>The cumulative year to-date value up to the end of last period.</p> <p>Note: You can change the value in this box, but this should only be done before you use the <b>Calculation</b> command or where you are creating a new payroll part way through the pay year.</p>
<b>T.D.T.P</b>	The cumulative value of all payments for the profile for the pay year to-date, including the calculated value of the payment for this period.

### 2.1.2.1 Statutory Maternity Pay Payments

It may be necessary to supplement the amount of Statutory Maternity Pay calculated by the payroll software in specific circumstances. For example, if an employee qualifies for a pay rise at any time between the start of the period used to calculate SMP and the end of maternity leave, the amount of SMP paid needs to reflect that pay rise. If you are using full SMP processing within the payroll (that is, you have the **Use Full SMP Processing** option selected on the **Options Page 2** tab of the **Payroll Options** form), you will need to set up a new payment profile. Refer to the *SMP Adjustments* section of the [SMP Details](#) topic.

If you are not using full SMP processing with the payroll, you can simply override the amount of SMP paid within any period.

### 2.1.2.2 Salary Sacrifice Payments

You can set up value-based salary sacrifice payments for employees who agree to give up some of their contractual cash pay in return for non-cash benefits. Value-based salary sacrifices can be set up either for a pension contribution or for other types of contribution, for example child care vouchers or the Cycle to Work scheme. When Advanced Pensions Processing is in use you can also set up percentage based salary sacrifice pension payments so that salary sacrifice payments are calculated automatically.

This can be financially beneficial to both you the employer and also to the employee because of lower Income Tax and National Insurance contributions. If the employee's pay is subject to an attachment order you should contact HMRC to check whether their attachable pay is affected.

This is not a deduction from pay but rather an agreement to give up part of cash pay in return for non-cash benefits. They are displayed as a negative payment (not a deduction) on both the Payments tab of the [Payroll - Processing - Pay & Deductions](#) form and on the employee's payslip.

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**Note:** For details of salary sacrifice arrangements including how statutory payments and leave can be affected, please see [www.hmrc.gov.uk/payerti/payroll/special-pay/salary-sacrifice.htm](http://www.hmrc.gov.uk/payerti/payroll/special-pay/salary-sacrifice.htm).

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**Tip:** For the steps to set up automatically calculated salary sacrifice payments in Opera 3, see the [To Set Up Salary Sacrifice for Pensions](#) and [To Set Up Non-Pension Salary Sacrifice](#) Help topics.

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### 2.1.3 Deductions

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**Note** - forcing deductions to be taken before pension deductions: If you do not use [Advanced Pension Processing](#), and need a particular deduction to be calculated before a pension deduction, that deduction's profile code must have a lower number on the [Payroll - Maintenance - Deduction Profile](#) form than the pension's profile code. For example, if an employer wants to contribute to a holiday fund after a deduction has been made for their pension, if the deduction profile's code for the pension is '003', the deduction profile's code for the holiday fund payment must be '001' or '002'. It cannot be '004' or higher.

This does not apply if you use Advanced Pension Processing, the application calculates the payments without needing the deduction profiles to be set up in this way.

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Box	Description
%	<p>Percentage deductions are applicable only to deduction types 'P', 'X', 'V' and 'H'. Add '%' to the % column to treat the permanent value as a percentage. For a description of these deduction types, see the <a href="#">Deduction Profile</a> Help topic.</p> <p>If you are using the advanced pension processing facilities and the deduction type is P, X or V, you cannot amend this value here.</p> <p>Note: Percentage deductions are always calculated on gross pay, even if the deduction profile's <a href="#">Deduct Before Tax</a> or <a href="#">Deduct Before NI</a> options are selected.</p>
Perm. Value	<p>A 'permanent' value to be repeated each pay period. Although described as 'permanent', you can change it at any time. You can override it for a given pay period by making an entry in the <b>Temp. Value</b> column or update it using the <b>Pay/Ded Changes</b> command on the <b>Payroll - Global Changes</b> menu. An example of use for a permanent deduction is a contribution to a union fund. If you are using the advanced pension processing facilities and the deduction type is P, X or V, you cannot amend this value here.</p>
Temp. Value	<p>A temporary value you want to use for the current period only. You can use this to override the value in the <b>Perm. Value</b> box or for occasional deductions, such as:</p> <p>The recovery of an invoice value which has been paid on the employee's behalf.</p> <p>Pension contributions that are refunded if an employee opts out of a pension (see below).</p>
Units	<p>The number of hours for the rate. If deductions are made on the basis of the number of hours worked, you can enter the number of hours each pay period. If the <b>Retain Units</b> option is selected on the <b>Deduction Profiles</b> form for the deduction concerned, the units are retained and displayed as a default in the subsequent periods. Fractions of hours are treated as either minutes or decimals according to the selection in the Hours and Minutes option on the Options Page 2 tab of the Set Options form. If you are using the advanced pension processing facilities and the deduction type is P, X or V, you cannot amend this value here.</p>
Rate	<p>The rate per unit. This only applies if you have made an entry in the <b>Units</b> column. The deduction is calculated by multiplying the units by the rate. If you are using the advanced pension processing facilities and the deduction type is P, X or V, you cannot amend this value here.</p>
Description	The name of the deduction profile.
T.P	The calculated value of the deduction for this period.
T.D.L.P	<p>The cumulative year to-date value up to the end of last period.</p> <p>Note: You can change the value in this box, but this should only be done before you use the <b>Calculation</b> command or where you are creating a new payroll part way through the pay year.</p>
T.D.T.P	The cumulative value of all deductions for the profile for the pay year to-date, including the calculated value of the deduction for this period.

### 2.1.3.1 Pension Overrides

An override would be necessary if, for example, a refund was paid to someone who opts out of an auto enrolment pension after making one or more contributions. The exact override value entered is used, regardless of how the 'net of basic rate tax' option is set on the [Payroll - Maintenance - Pension Scheme](#) form for the pension scheme. This applies to both positive and negative values.

### 2.1.3.2 Net of basic rate tax

If the 'net of basic rate tax' option is selected on the pension scheme record, then a calculated pension contribution excludes basic rate tax relief. However, if an override value is entered in the Temp. column on the Pay & Deductions form to override a pension contribution Opera does not deduct basic rate tax from that value.

*For example, if the basic tax rate is 20% and the total contribution to the pension must be £100.00 (4/5 of the total contribution is paid and 1/5 is claimed in tax relief from HMRC), the contribution will be calculated as described below but any override value you enter will not include tax relief.*

Net of basic rate tax option	Automatically calculated contribution	Override contribution or refund entry
<b>Ticked</b>	The actual deduction will be £80.00 (4/5 of the total contribution). The remaining £20.00 (1/5 tax relief) will be claimed from HMRC by the pension scheme provider.	£80.00 or £-80.00 for a refund.
<b>Not ticked</b>	The actual deduction will be £100.00 (4/5 of the total contribution). In this situation £25.00 (1/5 tax relief) will be claimed by the pension provider.	£100.00 or £-100.00 for a refund.

## 2.2 Payment Profiles in more detail

Use the Payment Profile command to define payment characteristics that are common to groups of employees or to individual employees. Payments subsequently made to employees are identified and processed according to the attributes of these profiles. There are several profile types available including those that require special treatment, such as statutory sick pay, statutory maternity pay, and so on, and a 'default' type for all other payments.

**Note:** If you make changes to a payment profile, they will only take effect after you next use the Calculation command.

### To Define Payment Profiles

1. Open the Payroll folder and then click Maintenance or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Maintenance.
2. Click Payment Profile.
3. On the Record menu, click New.
4. In the boxes provided, enter the profile details.
5. On the Record menu, click Save.

**Note:** If you subsequently amend a profile, the changes you make will not take effect until you next use the Calculation command.

An employee profile will have a maximum of 50 payments and 50 deductions that can be specified against it, however, for an individual employee, up to 999 payments and deductions could be added over and above those defined on the employee profile.

Notes

2033795 - How can Salary Sacrifice be processed in Opera 3

Please find below an EXAMPLE/SUGGESTION on how this maybe set up in Opera 3. Also note the figures are a guideline, the IR figures for childcare vouchers maybe different to the ones used below.

Question As from the 6th April 2005 an employee was entitled to childcare vouchers that are not taxable or niable up to a value of £50 for weekly paid employees or £216.67 for monthly employees. How do I set this up on the system?

Answer

The Childcare vouchers are part of a salary sacrifice scheme so you would need to reduce the salary by the total amount of the childcare vouchers.

For example on a weekly paid employee they are entitled to £50.00 of childcare vouchers that are not taxable and niable so you would set it up as follows Weekly salary of £400.00 Employee takes £70.00 as childcare vouchers.

Create a new payment profile for Childcare that is not taxable and not niable

Create a new payment profile for Childcare that is taxable and not niable (you may already have one of these set up)

Create a new deduction profile for Childcare (to be taken after tax and NI (you may already have one of these set up)

Employer would then pay the employee as follows:

- Normal Salary - £330.00
- Childcare Payment - £50.00 - not taxable or niable
- Childcare Payment - £20.00 - taxable not niable
- Childcare Deduction - £70.00

This would mean that no tax and NI is calculated on the £50.00.

The same scenario would apply to a monthly paid employee, however the value for the voucher that is not taxable and niable is £216.67. This is only a recommendation, it is entirely up to the employer as to how the run the salary sacrifice scheme.

Box	Description
<b>Payment Code</b>	A reference automatically assigned to identify the profile.
<b>Description</b>	A description of the profile up to 10 characters. Key in a description of the payment profile that will appear on the employee's payslip. This text box may not be left blank, and will identify payment profiles during period payment processing. This description will also appear on various payroll reports and can also be used for selecting a profile during procedures such as employee record creation and payment processing.
<b>Type</b>	<p>An option that determines the type of payment. You can select one of the following from a list: The software has pre-defined 'types' of Payment Profile.</p> <p>This field informs the system whether the payment profile is a normal payment or is to be used to calculate SSP, SMP, Tax Credits, CIHP, OSPP or SAP. Blank The default setting for any payment types other than those identified below;</p> <ul style="list-style-type: none"> <li>• Blank - the default setting for any payment types other than those identified below</li> <li>• S for Statutory Sick Pay</li> <li>• M for Statutory Maternity Pay</li> <li>• I for Construction Industry Holiday Payments</li> <li>• D for Ordinary Statutory Paternity Pay (Birth)</li> <li>• E for Ordinary Statutory Paternity Pay (Adoption)</li> <li>• F for Statutory Adoption Pay</li> <li>• T for Statutory Maternity Pay top-up</li> <li>• J for Additional Statutory Paternity Pay (Birth)</li> <li>• K for Additional Statutory Paternity Pay (Adoption)</li> <li>• B Benefit in Kind</li> </ul> <p>The non-cash benefits are also referred to as 'Payroll Benefits' and can only be used when HMRC agree to it. The benefits, which are provided in addition to an employee's salary without their tax code being modified, are subject to either NI or Income Tax. There is a wide range of benefits in kind, for example company cars, or interest-free loans, and free accommodation. Most of these benefits are taxable but there are some exemptions.</p> <p><b>Note:</b> Benefit in kind payments are calculated in Opera for the 2013-14 tax year and later because where relevant they need to be included in Real Time Information submissions.</p>
<b>Print If Zero</b>	An option that determines whether the payment defined by this profile is printed on employee payslips regardless of the value.
<b>Multiply for Holidays</b>	An option that determines whether permanent payment values associated with the profile are multiplied for holidays by the number of weeks the employee is taking. This only applies to employees paid weekly. If the option is not selected, the payment will be made in the last working period paid before an employee's holiday, that is, the current pay period at the time of payment, but not for the holiday periods.
<b>Print Balance</b>	An option that determines whether the balance of payments associated with the profile is printed on employee payslips.
<b>Balance Description</b>	A balance description of up to 10 characters. This only applies if you have selected the <b>Print Balance</b> option. The description prints alongside the payment balance on the payslip.
<b>Auto Align</b>	<p>An option that determines the default position of the cursor for the entry of period payments you make using the Payments command on the Processing form. The selection determines in which column of the form the cursor is initially located. You can select one of the following from a list:</p> <ul style="list-style-type: none"> <li>N (for 'none' if you do not want to specify a default)</li> <li>1 (Permanent)</li> <li>2 (Temporary)</li> <li>3 (Units)</li> <li>4 (Rate).</li> </ul>



<b>Balance Number</b>	<p>A number that identifies the deduction profile balance. An entry in this box indicates that you want the corresponding accumulated deduction balance to be reduced by the amount of payments associated with this profile. For example, you might set up a deduction balance that accumulates holiday pay, which is subsequently reduced whenever holiday pay is issued.</p> <p>By keying the last three digits of the deduction profile code this instructs the system which deduction profile the payment is to be deducted from. Leaving this field blank signifies that the payment is not to reduce a deduction balance.</p>
<b>Mask NL Code</b>	An option that determines whether the nominal ledger account code for payments associated with the profile are 'masked' for analysis purposes. See the topic Nominal Codes for further details about masking.
<b>Nominal Code</b>	A reference that identifies the nominal account code for the analysis of payments associated with the profile. If you have either the Payroll to Nominal or Payroll to External Nominal option selected on the <b>Options</b> tab of the Company Profiles form in the System module, you can select an account from a list. In this case, the accounts will be defined either using the Accounts command on the Maintenance submenu of the Nominal module or the Nominal Accounts command on the Maintenance submenu of the Payroll module.
<b>Retain Units</b>	An option that determines whether units recorded for payments associated with the profile are retained after you use the <b>Update</b> command. For example 'basic pay' you would probably choose to do so, but overtime you would probably not. By setting the check box ON indicates to retain units, beyond a payroll update.
<b>Taxable</b>	An option that determines whether payments associated with the profile are subject to PAYE
<b>Nl'able</b>	An option that determines whether payments associated with the profile are included in the calculation of National Insurance contributions. National Insurance Contributions are calculated from an employees gross pay before PAYE is deducted.
<b>Pensionable</b>	An option that determines whether payments associated with the profile are included in the calculation of pension contributions.
<b>Hol'able</b>	An option that determines whether payments associated with the profile are included in the calculation of holiday funds accrued against a deduction type of 'H'. This function can be used for holiday calculations where holidays are calculated on a basis of a percentage of gross pay. By setting the check box ON indicates to the system to calculate and accumulate holiday entitlement in the form of holiday accruals.
<b>Attachable</b>	An option that determines whether payments associated with the profile are eligible for deductions against attachment orders. All taxable Payment Profiles should be marked as 'Attachable', with the exception of Tax Credits, SMP and OSPP (Birth) types. This allows an Attachment of Earnings Order to correctly identify which payments count toward the employee's earnings figure calculation.
<b>Auto Enrolment</b>	<p>An option that determines whether payments associated with the profile must be taken into account when calculating auto enrolable earnings for pension contributions.</p> <hr/> <p><b>Note:</b> For an introduction to auto enrolment, sometimes referred to as 'Workplace Pensions Reform', see the Introduction to Auto-Enrolment Help topic.</p>
<b>Triv. Commut.</b>	<p>An option for 'trivial commutation pension payments', which is a term used by HMRC for small pension funds which are paid in full. These payments need to be identified separately in a pay period's Full Payment Submission (FPS). Select one of these options as appropriate for the type of lump sum paid in place of a small pension (other than other lump sum benefits and serious ill health):</p> <ul style="list-style-type: none"> <li>• Trivial commutation lump sum (TCLS)</li> <li>• Other lump sum (from personal pension schemes)</li> <li>• Other lump sum (from occupational/public service pension schemes).</li> </ul> <p>The default setting for this option is 'No'. It does not need to be changed unless required for the reasons explained.</p> <hr/> <p><b>Tip:</b> For details of Real Time Information, see the Introduction to Real Time Information Help topic for details.</p>

**Salary Sacrifice**

An option that controls whether the payments associated with the profile should be included in salary sacrifice calculations.

Notes

You can set up value-based salary sacrifice payments for employees who agree to give up some of their contractual cash pay in return for non-cash benefits. Value-based salary sacrifices can be set up either for a pension contribution or for other types of contribution, for example child care vouchers or the Cycle to Work scheme. When Advanced Pensions Processing is in use you can also set up percentage based salary sacrifice pension payments so that salary sacrifice payments are calculated automatically.

This can be financially beneficial to both you the employer and also to the employee because of lower Income Tax and National Insurance contributions. If the employee's pay is subject to an attachment order you should contact HMRC to check whether their attachable pay is affected.

This is not a deduction from pay but rather an agreement to give up part of cash pay in return for non-cash benefits. They are displayed as a negative payment (not a deduction) on both the Payments tab of the Payroll - Processing - Pay & Deductions form and on the employee's payslip.

**Note:** For details of salary sacrifice arrangements including how statutory payments and leave can be affected, please see [www.hmrc.gov.uk/payerti/payroll/special-pay/salary-sacrifice.htm](http://www.hmrc.gov.uk/payerti/payroll/special-pay/salary-sacrifice.htm).

**Tip:** For the steps to set up automatically calculated salary sacrifice payments in Opera 3, see the To Set Up Salary Sacrifice for Pensions and To Set Up Non-Pension Salary Sacrifice Help topics.

This feature is available in Opera 3

Type	Select either 'Pension', or 'Other' for other types of contribution - for example child care vouchers or the Cycle to Work schemes.
Pension Scheme	A code that identifies the pension scheme that the salary sacrifice will be paid into. You can create one salary sacrifice payment profile for any pension scheme. This applies only if Advanced Pension Processing is used.

**Trivial Commutations**

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) Other lump sum (personal/non-occupational pension scheme)
- C) Other lump sum (occupational/public service pension scheme)

<http://www.hmrc.gov.uk/payerti/payroll/pension-payments/special-situations.htm#1>

**Benefits in Kind**

Payrolled Benefits

Certain benefits – You can find guidance on this in HMRC's booklet CWG2 Employer Further Guide to PAYE/NICs (pages 62-67)

<http://www.hmrc.gov.uk/guidance/cwg2chapter5.pdf>

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.

**Pensions payments through the Payroll**

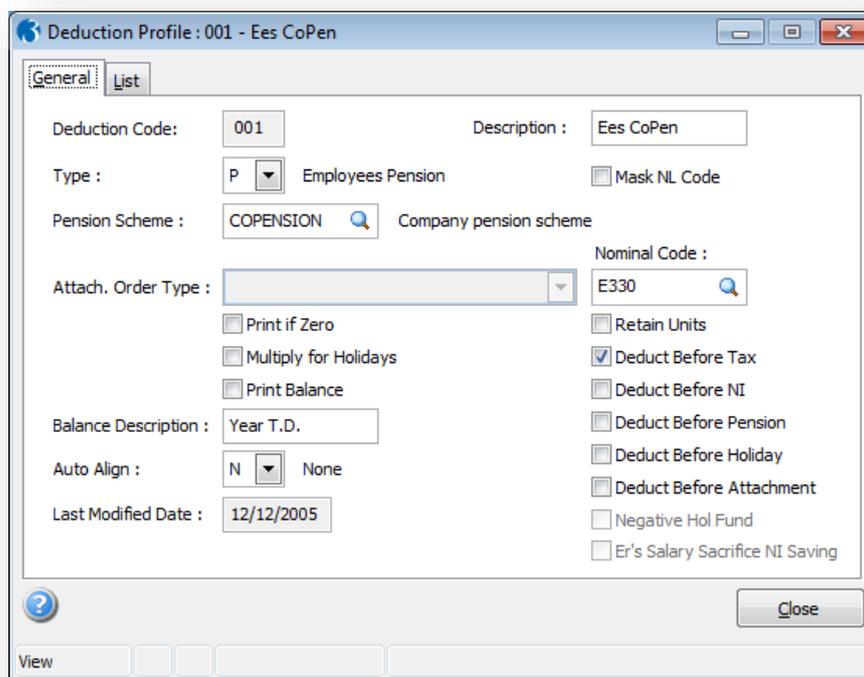
There are a number of rules regarding processing Pension Payments through the Payroll. HMRC guidance can be found @

<http://www.hmrc.gov.uk/payepayroll/pensions.htm>

## 2.3 Deduction Profiles in more detail

Use the Deduction Profile command to define deduction characteristics that are common to groups of employees or to individual employees. Deductions subsequently taken from employees' pay are identified and processed according to the attributes of these profiles. There are several profile types available according to the type of deductions you want to make.

**Note:** If you make changes to a deduction profile, they will only take effect after you next use the Calculation command.



To define deduction profiles

1. Open the Payroll folder and then click Maintenance or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Maintenance.
2. Click Payment Profile.
3. On the Record menu, click New.
4. In the boxes provided, enter the profile details.
5. On the Record menu, click Save.

**Note:** If you subsequently amend a profile, the changes you make will not take effect until you next use the Calculation command.

Deduction Profile Entries

Box	Description
Deduction Code	A reference automatically assigned to identify the profile.
Description	A description of the profile up to 10 characters.

Type	<p>An option that determines the type of deductions associated with the profile. You can select one of the following from a list: Blank The default setting for any deduction types other than those identified below:</p> <ul style="list-style-type: none"> <li>• C For charity donations. The system will deduct donations during payroll calculation up to the maximum official levels as defined in Set Options. Tax will be calculated after these types of deductions have been taken off a period's pay.</li> <li>• P For employee pension contributions based on earnings. This can be calculated either with or without taking into consideration the lower and upper earnings limits for NI contributions. The application takes into account the upper and lower earnings limit for pensions on the employee record. If these are both zero, the limits specified on the Set Options form are taken into account. If these are both zero, the limits recorded on the NI tables are used</li> <li>• V For employees Additional Voluntary Contributions. These operate in the same was as P deductions, they simply provide a separate breakdown of AVCs. This is only allowed for a pension scheme that is a COMP, COSR, COMB or Other scheme.</li> <li>• X For a deduction designed to accumulate employer's pension. This deduction type behaves similarly to deduction type 'A', except no deduction is made from the employee's pay.</li> </ul> <p><b>Note:</b> If the payroll system is using 'Advanced Pension Processing' the user must create a Deduction Profile for each of their Pension Schemes and also have in place the relevant Type 'P', 'X' and 'V' deduction for each scheme. (See later section of this courseware for full details).</p> <ul style="list-style-type: none"> <li>• H For accumulating holiday pay. This deduction type behaves similarly to deduction type 'A', except no deduction is made from the employee's pay.</li> <li>• R For deductions against a reducing balance, such as loan repayments. Each repayment is deducted from the current balance until it reaches zero, then the repayments cease.</li> <li>• L For student loan repayments. Only one student loan deduction profile is permitted</li> <li>• A For accumulator type deductions that are added into a running total and accumulated for as long as required.</li> <li>• N For NI Adjustments. If the NI figures need to be adjusted for an employee this deduction profile will attach itself automatically to the employee's Payments &amp; Deduction screen. The deduction may be a negative, therefore allowing a refund if necessary</li> <li>• O For Attachment Orders. A deduction profile must be created for each active Attachment Order being processed plus an optional admin fee.</li> </ul> <p><b>Note:</b> When you add deduction types 'P', 'X', 'V' and 'H' to the employee's record using the Payroll - Processing - Payments and Deductions form, you can enter them as a percentage by typing the '%' symbol in the percentage column before the value.</p>
Pension Scheme	<p>A reference that identifies the pension scheme. This only applies if you are using the advanced pension processing facilities and a pension deduction type P, V or X.</p> <p><i>An entry in the Pension Scheme field is optional, but if no scheme is selected on a type 'P, X or V' the system will display a warning, although the User may continue to save the Deduction Profile.</i></p> <p><i>For any specific Pension Scheme only one 'P, V or X' deduction can be assigned to that scheme.</i></p> <p><i>For a new Deduction Profile, if a COMP, COSR or COMB pension scheme is selected for a 'P' or 'V' type deduction the 'Deduct before Tax' checkbox will default to being 'on'. (Employee pension contributions to occupational pension schemes should be deducted before tax is calculated).</i></p>
Attach. Order Type	<p>An option that determines the type of attachment order. You can select from a list. This only applies if you have selected 'O' for Attachment Order in the Type list box. The options available are:</p> <ul style="list-style-type: none"> <li>• Priority AEO</li> <li>• Non-Priority AEO</li> <li>• Deduction from Earnings Order (DEO)</li> <li>• Community Charge AEO (CCAEO)</li> <li>• Council Tax AEO (CTAEO)</li> <li>• Earnings Arrestment (EA)</li> <li>• Current Maintenance Arrestment (CMA)</li> <li>• Attachment Admin Fee</li> <li>• Magistrates Courts Fines AEO (MCF).</li> <li>• Direct Earnings Attachment (DEA) - Table (The deduction amount for DEAs is normally calculated using different tables of bandwidths and percentages for weekly and monthly paid employees supplied by the Department of Works and Pensions (DWP).</li> </ul> <p>This type of deduction does not need to be agreed in civil court. It also does not replace any existing attachment orders.</p>

Attach. Order Type...	<p>The DWP will send a notice (including a payment schedule) to employers when the DEA needs to be implemented for an employee.</p> <p>For more information see <a href="http://www.gov.uk/government/publications/direct-earnings-attachments-an-employers-guide">www.gov.uk/government/publications/direct-earnings-attachments-an-employers-guide</a>.)</p> <ul style="list-style-type: none"> <li>• Direct Earnings Attachment (DEA) - Fixed (In some circumstances the DWP will allow an alternative fixed amount to be deducted for DEAs.</li> </ul> <p>This type of deduction does not need to be agreed in civil court. It also does not replace any existing attachment orders. The DWP will send a notice (including a payment schedule) to employers when the DEA needs to be implemented for an employee.)</p> <hr/> <p><b>Notes:</b> You can only create one deduction type per attachment order type.</p> <p>The 'Attachment Admin Fee' type is used to record any administration fee the employer chooses to charge the employee. It is only available if the Deduct Admin Fee option is selected on the Options Page 3 tab of the Payroll Options form.</p>
Print If Zero	An option that determines whether the deduction defined by this profile is printed on employee payslips regardless of the value.
Multiply for Holidays	An option that determines whether deduction values associated with the profile are multiplied for holidays by the number of weeks the employee is taking. This only applies to employees paid weekly. If the option is not selected, the deduction will be made in the last working period paid before an employee's holiday, that is, the current pay period at the time of payment, but not for the holiday periods.
Print Balance	An option that determines whether the balance of deductions associated with the profile is printed on employee payslips.
Balance Description	A balance description of up to 10 characters. This only applies if you have selected the Print Balance option. The description prints alongside the deduction balance on the payslip.
Auto Align	An option that determines the default position of the cursor for the entry of period deductions you make using the Deductions command on the Processing form. The selection determines in which column of the form the cursor is initially located. You can select one of the following from a list: N (for 'none' if you do not want to specify a default), 1 Permanent, 2 Temporary, 3 Units and 4 Rate.
Mask NL Code	An option that determines whether the nominal ledger account code for deductions associated with the profile are 'masked' for analysis purposes. See the topic Nominal Codes for further details about masking.
Nominal Code	<p>A reference that identifies the nominal account code for the analysis of deductions associated with the profile. If you have either the Payroll to Nominal or Payroll to External Nominal option selected on the Options tab of the Company Profiles form in the System module, you can select an account from a list. In this case, the accounts will be defined either using the Accounts command on the Maintenance submenu of the Nominal module or the Nominal Accounts command on the Maintenance submenu of the Payroll module.</p> <hr/> <p><b>Note:</b> If the Advanced Nominal Ledger is used and the chosen Nominal Ledger code is linked to one or two additional dimensions (like project or department codes), the following payments will be analysed to those dimensions:</p> <ul style="list-style-type: none"> <li>- All payments to the employee</li> <li>- Any statutory deductions that are a cost to the employer, for example employers NI</li> <li>- Any employee deductions that are a cost to the employer, for example 'type X' pension contributions.</li> </ul> <p>As employee-only costs employee pension contributions or student loan repayments do not affect the employer, they are not analysed to additional dimensions.</p>
Retain Units	An option that determines whether units recorded for deductions associated with the profile are retained after you use the Update command.
Deduct Before Tax	<p>An option that determines whether deductions associated with the profile are taken before PAYE is calculated.</p> <hr/> <p><b>Warning:</b> This option is ignored if you define a deduction on an employee's record as a percentage deduction. Percentage deductions are always calculated on gross pay. This applies to P, X and H deduction types.</p>
Deduct Before NI	<p>An option that determines whether deductions associated with the profile are taken before National Insurance contributions are calculated.</p> <hr/> <p><b>Warning:</b> This option is ignored if you define a deduction on an employee's record as a percentage deduction. Percentage deductions are always calculated on gross pay. This applies to P, X and H deduction types.</p>

Deduct Before Pension	An option that determines whether deductions associated with the profile are taken before pension contributions are calculated. If you have a pensionable deduction, the deduction code must be before the pension deduction code. Where advanced pension processing is in use, the positioning of the deduction code is not important since all pre-pension deductions will be taken before all pension contributions are calculated.
Deduct Before Holiday	An option that determines whether deductions associated with the profile are taken before holiday funds are calculated. If you have a deduction that is subject to holiday fund calculations, that deduction code must be before the holiday deduction code.
Deduct Before Attachment	An option that determines whether deductions associated with the profile are taken before attachment order deductions are calculated.
Negative Hol Fund	An option that determines whether a holiday deduction type of 'H' can have a negative balance.
Er's Salary Sacrifice NI Saving	<p>An option that determines whether your employer National Insurance savings are contributed as a 'top-up' to employees' pensions.</p> <hr/> <p>Note: The Add Employer's NI Saving to Contribution option for the pension scheme on the Payroll - Maintenance - Pension Scheme form must also be selected. You can set up the scheme to add all your NI savings or a percentage of the savings.</p> <hr/> <p>Tip: You can reduce your contributions to your employee's pensions by setting up pension schemes in Opera so that calculations are done on their pay after the salary sacrifice has been deducted. This is controlled by the Calculate Employer's Contribution on Post-Sacrifice Pay option on the Payroll - Maintenance - Pension Scheme form.</p> <hr/> <p>Note: This applies if the Advanced Pensions Processing option is selected on the Payroll - Utilities - Set Options form.</p> <hr/> <p>This feature is available in Opera 3</p>

## 2.4 Employee Profiles

Notes

Use the Employee Profile command to define characteristics that are common to groups of employees or to individual employees. The purpose of using profiles is to make the creation of employee records more efficient. You may create as many or as few profiles as are required by the combinations of different attributes which are encountered.

### COMP Member –

The COMP Member setting is obsolete in 2012 onwards due to the HMRC COMP changes. If this is still ticked on in the EE Profile – this will have no effect on the EEs calculation.

Payments  
Deductions  
Cancel

#### Example:

The pay of production staff in your company is calculated on an hourly rate basis. They are paid in cash and are entitled to 20 days annual holiday. Supervisory production staff are also paid this way, but are entitled to five extra days annual holiday. Management are salaried and paid by BACS. Directors are also paid this way but have a company car. You set up four employee profiles. For the production staff, you select 'C' in the Pay Method list and enter '20' in the Holiday Entitlement box. You select a payment profile that is based on hourly rates. For production supervisors, you create a different profile in which you enter the same attributes except that you enter '25' in the Holiday Entitlement box. For managers, you create a profile in which you select 'B' in the Pay Method list and select a payment profile that is based on salaried or 'permanent' payment types. For directors, you create a different profile in which you enter the same attributes as managers except that you also select the Director and Company Car options.

**Note:** If you make changes to an employee profile, they will only take effect after you next use the Calculation command.

#### Prerequisites

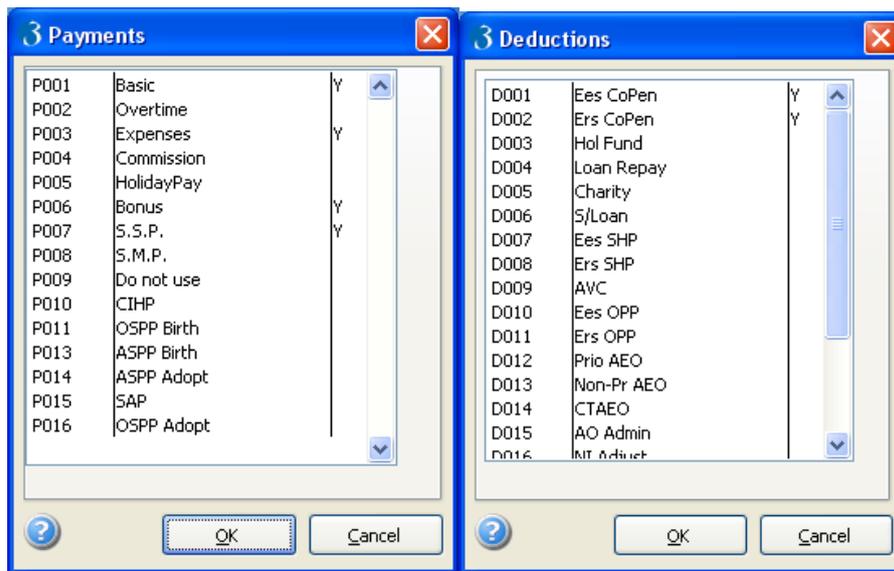
If you want to complete the corresponding boxes on the forms associated with the Employee Profiles command, you must first create the record(s) on which your selections will be based.

Box	Prerequisite
<b>Nominal Bank A/c</b>	If you have the Nominal module integrated with the Payroll, at least one bank account record must be created using the Bank Accounts command in the Nominal module before you can identify a bank account. If you have the Cashbook module integrated, bank accounts must be maintained using the Processing command in the Cashbook module instead.
<b>Cashbook Type</b>	If you have the Cashbook module integrated with the Payroll, at least one cash book type must be specified for employees paid by BACS or Autopay. Cashbook types are defined in the Cashbook module using the Cashbook Types command.
<b>Qual. Days Profile</b>	At least one SSP (Statutory Sick Pay) qualifying days profile must be specified using the Qualifying Days Profile command on the Maintenance submenu.
<b>Payments</b>	At least one payment profile must be specified using the Payment Profiles command on the Maintenance submenu.
<b>Deductions</b>	At least one deduction profile must be specified using the Deduction Profiles command on the Maintenance submenu.

**Actions**

Two commands on the Action menu associated with the Employee Profiles form are provided so you can select the payment and deduction profiles that apply to employees associated with the employee profile.

Use this command	To
<b>Payments</b>	Select payments you want to assign for employees associated with the profile. When you enter payments for those employees using the Payments & Deductions command on the Action menu associated with the Processing form, these will be the defaults but you can add further payments at that stage.
<b>Deductions</b>	Select deductions you want to assign for employees associated with the profile. When you enter deductions for those employees using the Payments & Deductions command on the Action menu associated with the Processing form, these will be the defaults but you can add further deductions at that stage.



**CIS integration –** 😞  
 Currently only the Pay/Ded as listed against the EE profile are considered for an import into CIS.

## To define employee profiles

Notes

1. Open the Payroll folder and then click Maintenance or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Maintenance.
2. Click Payment Profile.
3. On the Record menu, click New.
4. In the boxes provided, enter a code for the employee profile and then enter the profile details.
5. On the Record menu, click Save. The Select Payments list appears.
6. Click to select the payment(s) that apply to the profile and then click OK. The Select Deductions list appears.
7. Click to select the deduction(s) that apply to the profile and then click OK.

**Notes:** When amending a profile, you can use the Payments and Deductions commands on the Action menu to change the payment and deduction type selections. If you subsequently amend a profile, the changes you make will not be reflected on the employee records to which the profile is attached until you next use the Calculation command.

Box	Description
<b>Profile</b>	A unique reference that identifies the profile.
<b>Description</b>	The profile description of up to 25 characters.
<b>Pay Method</b>	An option that determines the pay method for employees associated with this profile. You can select one of the following from a list: A (for Autopay), B (for BACS), C (for Cash), O (for BOBS) or Q (for Cheque). The options available depend on those selected in the Permitted Payment Method box on the Options Page 3 tab of the Set Options form.
<b>Holiday Entitlement</b>	The number of days or part-days holiday entitlement for employees associated with the profile.
<b>Nominal Bank A/C</b>	A reference that identifies the bank account to be used for payments made to employees associated with the profile. You can select from a list. This only applies if you have the Cashbook module integrated with the Payroll module and the Cashbook option is selected on the profile. Bank accounts are created using the Processing command in the Cashbook module.
<b>SSP Days</b>	The number of SSP working days that apply to employees associated with the profile. You can enter a number from 0 to 7. This is used to calculate the SSP daily rate.
<b>Qual. Days Profile</b>	The default SSP qualifying days profile for employees associated with this profile. You can select from a list. Qualifying days profiles are defined using the Qualifying Days Profile command on the Maintenance submenu of the Payroll module.
<b>Director</b>	An option that determines whether the employees associated with the profile are directors.
<b>Company Car</b>	An option that determines whether the employees associated with the profile have a company car.
<b>COMP Member</b>	<i>An option that determines whether the employees associated with the profile are members of a COMP scheme.</i>  <i>Note: This option is valid until the end of the 2011-12 tax year; it is ignored in the 2012-13 tax year. Employees who are COMP members until 6 April 2012 do not need to be transferred to a new profile for the 2012-13 tax year; their existing profile is still valid.</i>
<b>COMP NI to COSR at EOY</b>	All EEs belonging to this profile which have a COMP NI Code will automatically be transferred at the EOY. <ul style="list-style-type: none"> <li>• If on a F or S code this is changed to A</li> <li>• If on a G code this is changed to B</li> </ul> An option that controls whether employees that are linked to the profile are transferred to COSR schemes when the End of Cleardown command for the 2011-12 year end is run. The new option is only enabled if the COMP Member option is ticked.  <b>Note:</b> Contracted out Money Purchase (COMP) occupational pension schemes that operate on a defined contribution basis will be abolished from 6 April 2012. This affects NI category codes F, G and S, which are used for employees' in COMP schemes and Appropriate Personal Pension (APP) schemes for directors. These pension schemes and the NI codes F, G and S will be invalid from 6 April 2012.

<b>Trade Dispute</b>	An option that determines whether all employees associated with the profile are in a trade dispute with the employer. Tax refunds are not paid to employees in a trade dispute. You can also specify this setting at group level or per employee.
<b>Cashbook</b>	An option that determines whether payments made to employees associated with the profile are transferred to the Cashbook module. This only applies if you have the Cashbook module integrated with the Payroll module.
<b>Cashbook Type</b>	A reference that identifies the cashbook type for pay transferred to bank accounts in the Cashbook module. This only applies if you have the Cashbook module integrated with the Payroll module and you have selected the Cashbook option. Cashbook types are defined using the Cashbook Types command in the Cashbook module.
<b>Keep Project and Keep Department</b>	Options that determines whether the corresponding analysis dimensions defined with employees associated with this profile are retained after a payroll update. If this option is not selected, each time the payroll update is carried out, the employee analysis dimensions are cleared

Notes

## Accreditation Training Courseware

### 3 Processing

The next section covers the processing aspect of the module, including creating new records and processing them respectively.

#### 3.1 Processing

Use the Processing command to maintain your employees' details, allocate department, profile and employee analysis codes, add bank details, post holiday and other absence details, and add payment and deduction to-date details, statutory payments, attachment orders and pensions. An employee record must be set up for every employee who is currently employed or who has been employed during the current income tax year. In addition to holding personal details, such as address and date of birth, employee records contain information necessary to calculate pay each period and for the statutory end of year reports.

- The creation of employee records
- The entry of bank details
- The entry of to-date details
- The entry of period payment and deduction details
- The entry of pension auto enrolment details (if the **Use Auto Enrolment Processing** option is selected on the [Payroll - Utilities - Set Options](#) form).

---

**Important:** You cannot create records in the Payroll application in advance of an employee's first pay period. When you create a new employee in the Payroll application, you must do so in the first pay period that you will pay them. However, if you use the Personnel application, you can create employees in advance of their first pay period as 'Personnel Only' employees. These employees are not included in Payroll calculations until the records are completed on the Payroll - Processing form.

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*For every employee who is currently employed or who has been employed during the current income tax year, you must create an employee record. In addition to holding personal details, such as address and date of birth, employee records contain information necessary to calculate pay each period and for the statutory end of year reports. If you also have the Use Full SSP Processing option selected on the Options Page 2 tab displayed when you use the Set Options command on the Utilities menu, you can set up a default SSP qualifying days profile.*

Notes



Snapshot

- Document Management
- Groups
- O.L.E.
- Calculate F6
- Holiday F3
- Leavers
- Transfer
- Override
- Absence
- To-Date F7
- History F12
- Details & Bank F5
- Pay & Deductions F11
- Statutory Payments
- Pensions
- Analysis
- Attachment Orders
- Cancel
- SSP Absence
- SSP Qualifying Days
- SMP Details
- OSPP (Birth) Details
- OSPP (Adopt) Details
- SAP Details
- ASPP (Birth) Details
- ASPP (Adopt) Details
- Tax and N.I.
- Cancel Override
- Employee Pensions F4
- Auto Enrolment Details F8

The range of employees that are displayed in Payroll Processing normally excludes historical leavers (employees who left the company in a previous tax year). To include historical leavers, click Include Historical. The button changes to Exclude Historical and performs the reverse action if clicked again.

**Including Historical Leavers on the Processing form**

The range of employees that are displayed in Payroll Processing normally excludes employees who left in an earlier tax year. To include these leavers, click the Include Historical button. The button changes to Exclude Historical and performs the reverse action if clicked again. For more details about leavers, see the [Leavers](#) Help topic.

**Creating Maintenance Codes before Creating Employee Records**

Some codes are optional, but if you want to complete the corresponding boxes on the forms associated with the **Processing** command, you must first create the record(s) on which your selections will be based.

Box	Prerequisite
<b>Group</b>	At least one group record must be created using the <b>Group Details</b> command on the <b>Maintenance</b> menu of the Payroll application before you can identify a group.
<b>Dept Code</b>	At least one department record must be created using the <b>Department Details</b> command on the <b>Maintenance</b> menu of the Payroll application before you can identify a department.
<b>Profile</b>	At least one employee profile record must be created using the <b>Employee Profiles</b> command on the <b>Maintenance</b> menu of the Payroll application before you can identify a profile code.
<b>Bank Sort Code</b>	At least one bank record must be created using the <b>Bank Details</b> command on the <b>Maintenance</b> menu of the Payroll application before you can identify a bank sort code on the <b>Details and Bank</b> form.
<b>Payment</b>	At least one payment profile record must be created using the <b>Payment Profiles</b> command on the <b>Maintenance</b> menu of the Payroll application before you can identify a payment on the <b>Payments</b> tab of the <b>Payments &amp; Deductions</b> form.
<b>Deduction</b>	At least one deduction profile record must be created using the <b>Deduction Profiles</b> command on the <b>Maintenance</b> menu of the Payroll application before you can identify a deduction on the <b>Deductions</b> tab of the <b>Payments &amp; Deductions</b> form.
<b>Qualifying Days Profile</b>	On the <b>General</b> tab of the <b>SSP Qualifying Days</b> form, you can assign an SSP qualifying days profile that is different to either the group or employee profile default. If so, you must first create that pattern using the <b>Qualifying Days Profile</b> command on the <b>Maintenance</b> menu of the Payroll application.

## To update the payroll

Notes

This is a suggested sequence of tasks to update your payroll for each pay period. If you are running the Payroll for the first time in the tax year, or if changes to statutory rates have been announced, you must check that the statutory rates like tax rates are correct. These rates are displayed in the Payroll - Utilities - PAYE/NI/Stat. Payments command.

If you use payroll groups, you update one group at a time.

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**Important:** A number of actions must normally be completed before the update is run, the list depends on the features in use and the other applications in Opera that Payroll is linked to. The *Update* form in Opera 3 displays a list of these actions together with a tick to indicate that they have been run. You should complete any actions that have not been ticked before running the update.

---

1. If the Payroll module is integrated with the Costing module, use the Costing - Utilities - Payroll Transfer command to transfer your employee's timesheets information for the current pay period.
2. On the Payroll - Processing - Pay and Deductions form, enter any necessary changes to employee's payment and deduction information for the period.
3. Run the Payroll - Calculation command. You should not make any changes to employee's records after running the calculation. The application produces a report that highlights 'exceptions' like leavers in the period and tax overrides. The report also lists anomalies, for example, if a payment that is designed to reduce a balance cannot be made because the balance is insufficient.
4. From the Payment Reports menu, print the pay cheques or create BACS payments and transmit them to your bank.
5. Print any necessary reports from the Summary Reports and Periodical Reports menus.
6. Carry out the Payroll - Utilities - Nominal Analysis and Payroll - Utilities - Cashbook Transfer if Payroll is linked to the Nominal Ledger and Cashbook.
7. Backup your company data using the System - Utilities - Backup command.
8. Open the Payroll Update to complete the current pay period ready to start the next pay period.

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**Important:** You cannot create records in the Payroll module in advance of an employee's first pay period. When you create a new employee in the Payroll module, you must do so in the first pay period that you will pay them. However, if you use the Personnel module, you can create employees in advance of their first pay period as 'Personnel Only' employees. These employees are not included in Payroll calculations until the records are completed in the **Payroll - Processing** command.

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The UK Border Agency has launched (updated) guidance for employers on preventing illegal working to help them in carrying out right to work checks. Further information can be found @ <http://www.ukba.homeoffice.gov.uk/sitecontent/documents/employersandsponsors/preventinillegalworking/>

### Seconded Abroad

Some information for EEs who have been seconded to work abroad;

O3 has no "specific" settings for it, but HMRC guidance it appears as though PAYE and NI could be processed normally and to provide sufficient information to ER, HMRC, EE, Country Tax Authorities— and then to contact HMRC for further details and Guidance.

<http://www.hmrc.gov.uk/payee/employees/changes/work-abroad.htm>

and NI contributions may require forms to be completed dependant on NI Payment decisions;

<http://search2.hmrc.gov.uk/kb5/hmrc/forms/view.page?record=VWELp0zIce8&formId=395>

### 3.1.1 Using Payroll Groups

This only applies if you have selected the Use Groups option on the Options Page 2 tab displayed when you use the Set Options command on the Utilities menu.

When creating employee records, you might want to enter information for all new employees in one procedure, regardless of their pay frequency or group. Where you choose more than one group from the Select Payroll Groups list displayed when you click Processing, you can select the group that is to apply for each employee subsequently. You can transfer employees from one group to another. If you want to do this, you must select both the employee's present group and new group. For all other processes, employee records are only available if they belong to one of the groups you have chosen in the Select Payroll Groups list. For example, if you use the Payments & Deductions command on the Action menu associated with the Processing form, only employees belonging to the selected group(s) will be available.

### 3.1.2 Ensuring Employee Data Quality

*Most employers will be required to submit their employees' pay period data to HMRC in real time from the start of the 2013-14 tax year. There are key employee details that you must record accurately to ensure that details in Real Time Information submissions are correct. The employee's title, forenames, surname, date of birth and National Insurance Number cause most of the data quality issues for HMRC. These HMRC resources will help you understand what is required to ensure that your employee's data is both accurate and complete.*

For details please refer to the following HMRC resources online:

<b>PDF Guide</b>	Accurate employee information matters – it can save you time	<a href="http://www.hmrc.gov.uk/rti/dip/dip004.pdf">www.hmrc.gov.uk/rti/dip/dip004.pdf</a>
<b>PDF Guide</b>	How to record employee information accurately	<a href="http://www.hmrc.gov.uk/rti/dip/dip003.pdf">www.hmrc.gov.uk/rti/dip/dip003.pdf</a>
<b>Web page</b>	Other details for each employee must also be recorded accurately, for example the gender and home address.	<a href="http://www.hmrc.gov.uk/payerti/employee-starting/new-emp-info.htm">www.hmrc.gov.uk/payerti/employee-starting/new-emp-info.htm</a>

*For more information, see the [Introduction to Real Time Information Help topic](#).*

### 3.1.3 Integration with Personnel

The Personnel module automatically integrates with the Payroll. Both modules share some of the same employee details. A new employee record created using the Processing command in the Payroll module will result in a personnel record being created automatically. Similarly, a personnel record created in the Personnel module will result in an employee record being created in the Payroll module's data files, although it will be marked as 'Personnel only'. You need to complete additional details in the Payroll module, such as employee profile and NI code, before the person can be included in other payroll processes. If you are using full SSP processing, you can record SSP absence in either module.

### 3.1.4 Validation and PAYE Recognition Scheme

The payroll is designed with features that enable it to be fully compliant with the PAYE Recognition Scheme. In order for your payroll installation to fully comply with that standard, the following options must be selected on the appropriate tabs of the Payroll Options form:

- Use Advanced Pension Processing
- Use Full SMP Processing
- Use Full OSPP (Birth/Adopt) Processing
- Use Full SSP Processing.
- Use Full SAP Processing.

Selecting these options provides a more automated approach to the relevant calculations, and more detailed reporting is also available. If any of the above options are not selected, facilities are based on manual calculations instead and less comprehensive reporting capabilities are provided.

The option to process these calculations manually has been retained for customers upgrading from previous versions of the payroll who are quite happy to continue working in that way. However, we recommend that all of the above options be selected. Certain fields are validated to ensure compliance with PAYE Recognition Scheme. Messages will appear if you attempt to enter something which fails the validation (for example, when you enter a value for the Gross Pay Previous Employer box on the To-date form, it must be greater than or equal to the value in the Tax Paid Previous Employer box).

### 3.1.5 To add a new starter (Payroll)

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**Important:** Take careful note of the messages that are displayed on the screen as you add the employee's details. They are displayed to advise you of important information about different aspects of the employee's record. In addition, always check the details on the employee's record after it is saved to make sure they are correct.

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**Important:** You cannot create records in the Payroll application in advance of an employee's first pay period. When you create a new employee in the Payroll application, you must do so in the first pay period that you will pay them. However, if you use the Personnel application, you can create employees in advance of their first pay period as 'Personnel Only' employees. These employees are not included in Payroll calculations until the records are completed on the **Payroll - Processing** form.

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When a new employee is added their tax code is initially set to the emergency tax code for the year. This is defined for each tax year on the [Payroll - Utilities - PAYE/NI/Stat. Payments](#) form. The tax code may be changed before the record is saved if the incorrect tax code is entered. For example, if the employee has not provided a P45 from their previous employer and HMRC needs to be sent a P46 submission (these details are set up on the **To-Date** form), the tax code must be set according to the P46 statement that is relevant to the employee. Messages are displayed on the screen to help you with making sure the correct code is used.

1. Open the **Payroll** folder and then click **Processing** or click the **Payroll & HR** tab on the Ribbon Bar and then click **Payroll - Processing**.
2. If you are using groups, in the **Select Payroll Groups** list, click to select the group(s) you want to process and then click **OK**.
3. To create a new record, click the New icon on the toolbar or press **CTRL+N**.
4. In **Employee Ref**, type a unique code to identify the employee. If someone who previously worked for you returns, do not use the same employee reference as before. Always use a new reference.
5. In the boxes provided, enter the employee details.
6. To save the record, click the Save icon on the toolbar or press **CTRL+S**.
7. Complete the **Details and Bank**, **To-Date** and **Payments and Deductions** in turn. These forms are opened automatically when you click **Save** for a new employee record.

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**Important:** If the new employee has already been included in a first Full Payment Submission (FPS) in the tax year, perhaps using a different software product or manually using the HMRC web site, you must also select the **Employee's First FPS Already Submitted** box on the **To-Date Details** form linked to the employee record. The FPS is a Real Time Information submission.

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**Tip:** You can maintain a notepad of information for the employee on the Memo tab.

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**Important:** You cannot create records in the Payroll application in advance of an employee's first pay period. When you create a new employee in the Payroll application, you must do so in the first pay period that you will pay them. However, if you use the Personnel application, you can create employees in advance of their first pay period as 'Personnel Only' employees. These employees are not included in Payroll calculations until the records are completed on the Payroll - Processing form.

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## 3.2 To Create Employee Records

1. Open the Payroll folder and then click Processing or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Processing.
2. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
3. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
4. On the Record menu, click New.
5. In Employee Ref, type a unique code to identify the employee.
6. In the boxes provided, enter the employee details.
7. On the Record menu, click Save.
8. Complete the Details and Bank, To-Date and Payments and Deductions in turn. These forms are opened automatically when you click Save for a new employee record.

**Tip:** You can maintain a notepad of information for the employee on the Memo tab.

Refer to the HMRC guides above for guidance and rules for recording employee details.

### 3.2.1 Employee Entries - General

Box	Description
<b>Employee Ref</b>	A unique reference that identifies the employee.
<b>Surname</b>	The employee's full official surname. If the surname is double-barrelled, enter the whole double-barrelled surname.  <b>Note:</b> HMRC does not permit accented characters (for example 'Sinéad') to be used in RTI Submissions so these are not permitted  <b>Important</b> - Real Time Information Submissions: If the employee's surname changes, you must contact HMRC by telephone to discuss the situation. You must not simply change the surname and send another submission. This will cause problems for HMRC with reconciling its data with that held in Payroll.
<b>Forenames</b>	The employee's full official forenames. Leave a space between names.  <b>Note:</b> HMRC does not permit accented characters (for example 'Sinéad') to be used in RTI Submissions so these are not permitted  <b>Important</b> - Real Time Information Submissions: If the employee's name changes, you must contact HMRC by telephone to discuss the situation. You must not simply change the name and send another submission. Even if you change the forename from say 'Steve' to 'Steven' without first contacting HMRC this will cause problems with reconciling data held by HMRC with that held in Payroll.
<b>Title</b>	The employee's title, such as Mr, Mrs, Miss, Ms, Rev, Dr, and so on. Do not enter the title in the forename or surname boxes.  <b>Note:</b> HMRC does not permit accented characters (for example 'Sinéad') to be used in RTI Submissions so these are not permitted
<b>Dept Code</b>	A reference that identifies the department to which the employee belongs. You can select from a list. Departments are defined using the Department Details command on the Maintenance menu. .  <b>NB</b> : If you are linking payroll to the Nominal Ledger, and have set the option to use departments as cost centres all department codes will become your Nominal Ledger cost centre codes.
<b>Profile</b>	A reference that identifies the profile for the employee. You can select from a list. Profiles are defined using the <b>Employee Profiles</b> command on the <b>Maintenance</b> menu.
<b>Start Date</b>	The date on which the employee started employment with your company.
<b>Date of Birth</b>	The employee's date of birth. The value in the <b>Age</b> box is calculated according to this.

#### Notes

#### To add a new starter (Payroll)

**Important:** Take careful note of the messages that are displayed on the screen as you add the employee's details. They are displayed to advise you of important information about different aspects of the employee's record. In addition, always check the details on the employee's record after it is saved to make sure they are correct.

*When a new employee is added their tax code is initially set to the emergency tax code for the year. This is defined for each tax year on the Payroll - Utilities - PAYE/NI/Stat. Payments form. The tax code may be changed before the record is saved if the incorrect tax code is entered. For example, if the employee has not provided a P45 from their previous employer and HMRC needs to be sent a P46 submission (these details are set up on the To-Date form), the tax code must be set according to the P46 statement that is relevant to the employee. Messages are displayed on the screen to help you with making sure the correct code is used.*

1. Open the Payroll folder, and then click Processing.
2. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
3. On the Record menu, click New.
4. In Employee Ref, type a unique code to identify the employee.
5. In the boxes provided, enter the employee details.
6. On the Record menu, click Save.
7. Complete the Details and Bank, To-Date and Payments and Deductions in turn. These forms are opened automatically when you click Save for a new employee record.

**Tip:** You can maintain a notepad of information for the employee on the Memo tab.

<b>Date of Birth...</b>	<p><b>Note:</b> From 6 April 2010, the pension age for women will increase gradually from 60 to 65. You are warned if a female employee is over the age of 60 or a male employee is over the age of 65. You must check whether the employee is actually over the state pension age. For more information about the changes to the pension age, see the Pensions Help topic.</p>
<b>Gender</b>	<p>An option that determines the gender of the employee. The application uses this information when validating entries and performing calculations. For example, the NI rate B is not allowed for male employees, neither is any SMP information; the application checks the appropriate retirement age for male or female employees when you use NI rate C, and so on.</p>
<b>N.I. Code</b>	<p>An option that determines the NI rate for the employee. You can select from a list. The payroll supports all current NI codes. In addition, you can enter a type 'X' if no national insurance is paid by either employee or employer.</p> <p><b>Note:</b> If a female employee is below her state pension age and her NI code is changed to C, the record cannot be saved. If a female employee is above her retirement age and her NI code is changed from C to another code, the record can be saved but a warning is displayed.</p> <p><b>Under 21 NI category letters</b></p> <p>New NI category letters M, Z, I and K must be used for employees who are under 21 at the usual pay date in a pay period in the 2015-16 tax year.</p> <ul style="list-style-type: none"> <li>When the End of Year Cleardown command is run to close the 2014-15 tax year it will change the NI letter to use the correct under 21 NI letter for employees who are under 21 at the usual pay date in the first pay period in the 2015-16 tax year.</li> </ul> <p><b>Note:</b> Deferred NI categories are not used at the start of a tax year so the standard rate letters M and I are used for J and L letters. People wanting to defer NI contributions because they have more than one job and will earn above the Upper Earnings Limit must apply to HMRC using form CA2700. The CA2700 certificate lasts for one complete tax year.</p> <ul style="list-style-type: none"> <li>Throughout the 2015-16 tax year the Calculation command will also ensure that employees who turn 21 are changed to use the correct 21+ NI letter.</li> </ul> <p><i>An option that determines the NI rate for the employee. You can select from a list. The payroll supports all current NI codes. In addition, you can enter a type 'X' if no national insurance is paid by either employee or employer.</i></p> <p><i>Note : Choose the correct code from the drop down list: A, B, C, D, E, F, G, J, L, S or X. If X is used this tells the system that no National Insurance is paid by either employee or employer. These codes are used when performing NI &amp; SSP calculations. An NI code of deferred J, L or S cannot be entered if an employee is due to retire during the current Income tax year.</i></p> <p><i>The product can cater for up to 8 changes to the NI code per year. If the change of NI code is late in being actioned by the payroll administrator and therefore the calculation on NI may be incorrect the user may run an Adjust NI utility that will automatically recalculate the NI for both Employer and Employee and adjust where necessary.</i></p> <p><i>This is to provide for the situation where an employer has accidentally used the wrong NI category letter for the employee (perhaps due to the employee providing incorrect information when they first started employment with the company) or if the employer has been waiting for a 'Proof of Retirement'</i></p>
<b>N.I. Number</b>	<p>The employee's national insurance number. If you do not have a current NINO for an employee, you must leave the N.I. Number box blank. When you save the employee record, the application will display the message: 'Please try to identify the employee's NI Number as soon as possible. Please complete HMRC form CA6855 to obtain the correct number.' If you try to enter a temporary number, the application will display a message: 'Temporary NI Numbers are no longer valid. If you don't know the employee's NI Number then please leave it blank.' Even if you have no NINO, you should complete the Date of Birth box. If this is also left blank, the application will display the message: 'Please try to identify the employee's date of birth as soon as possible.'</p> <p><b>Note:</b> Similar messages are indicated when you use the <b>Calculation</b> command for any employees with a blank NINO or date of birth. In addition, if the application detects any residual temporary NINOs when a calculation is performed in the new Income Tax year, an exception message will be produced as follows: 'Temporary NI numbers are no longer valid. Setting to blank.'</p>

Notes

**NI number – what happens if some employees do not have NI number**



**(we have many foreign employees)**

Generally speaking HMRC advise that if the employee doesn't have a NINO, the Employer must do their best to try and get one from HMRC, however HMRC will allow the NINO to be missing, but only if at least 2 lines of address details are provided instead (so if they have no NINO and no address, they will not be able to make the RTI submission).

**How do I handle the Higher Rate Tax Allowance reduction that**



**applies on income between £100,000 and £114,950?**

**Opera Bands recognise that income over £150,000 is taxed at 50% etc, but this extra "disallowance" isn't made anywhere in Opera's net pay calculations?**

The 'tax allowance reduction' for higher rate tax payers is handled by HMRC issuing an updated tax code to the employee in question.

It is not something that Payroll software is supposed to handle automatically.

For further information please refer to <http://www.hmrc.gov.uk/rate/s/it.htm>

And contact the HMRC. This could indicate a wrong or non issued Tax code.

"From the 2010-11 tax year the Personal Allowance reduces where the income is above £100,000 - by £1 for every £2 of income above the £100,000 limit. This reduction applies irrespective of age"

<p><b>Tax Code</b></p>	<p>Important: Only change an employee's tax code if your HMRC office tells you to.</p> <p>The employee's tax code including the suffix or prefix. When creating a record for a new employee, the default tax code is the one entered for the tax year in the Emergency Tax Code box on the Payroll - Utilities - PAYE/NI/Stat. Payments form. All current tax codes are allowed, including NI and NT. These are special codes that identify employees who pay no PAYE; but the NI tax code indicates that NI may be deducted.</p> <p><b>M &amp; N tax codes</b></p> <p>From 6 April 2015, anyone who is not liable to income tax above the basic rate will be able to transfer up to £1,050 of their personal allowance to their spouse or civil partner if the recipient is also not liable to income tax above the basic rate. The new tax code suffixes are M &amp; N.</p> <ul style="list-style-type: none"> <li>The M code will identify a person who is receiving the transferred allowance</li> <li>The N code will identify a person who is transferring some of their allowance.</li> </ul> <p>The new M and N suffix codes will start to be issued by HMRC from April 2015. The person who receives the transfer will benefit by paying up to £210 less tax (20% of £1,050).</p> <p><b>Tax codes for second jobs</b></p> <p>These tax codes are used for second jobs:</p> <ul style="list-style-type: none"> <li>The 'BR code' for someone who pays tax at the basic rate.</li> <li>The 'D0 code' for someone who pays tax at the higher rate.</li> <li>The 'D1 code' for someone who pays tax at the additional rate.</li> </ul> <p><i>The employee's tax code including the suffix or prefix. When creating a record for a new employee, the default tax code is the one entered in the <b>Default Tax Code</b> box on the <b>Options Page 2</b> tab of the <b>Set Options</b> form. The payroll supports all current tax codes, including NI, NT and FT. NI, NT and FT are special codes that identify employees who pay no PAYE (the FT code relating specifically to farmers); but the NI tax code indicates that NI may be deducted. NI tax codes are excluded from year end forms. This field is up to six characters long.</i></p> <p><b>Important:</b> You should never alter an employee's tax code unless your HMRC office tells you to do so.</p>
<p><b>Week 1/Month 1</b></p>	<p>This option is displayed as 'Week 1' for weekly paid groups and 'Month 1' for monthly paid groups. It determines that a new employee is to use the emergency tax code operated on a non-cumulative basis. This method ignores all previous pay and tax in the year and calculates tax as if the employee is in their first pay period. The <b>Week 1</b> or <b>Month 1</b> tax code box is unticked at the end of the tax year by the Payroll - EOY/Special Reports - End of Year Cleardown command.</p> <p><b>Note:</b> From 6 April 2010, 'NT' and 'D0' (D-Zero) tax codes can be used on either a 'week 1' or a 'month 1' basis or at HMRC's request they can also be used on a cumulative basis.</p> <p>If this employee has no P45 when starting employment you will need to use an Emergency code and operate it on a Week 1/Month 1 basis. Alternatively the Employee's P45 may tell you to operate the tax code on a Week 1/Month 1 basis. This means that the PAYE will be calculated on a non-cumulative basis and the employee does not get the benefit of any tax-free pay that may have built up earlier in the year.</p>
<p><b>Trade Dispute</b></p>	<p>An option that indicates the employee is in a trade dispute with the employer. Tax refunds are withheld from employees on trade dispute. You can also set this option at group or employee profile level.</p>
<p><b>Scottish Tax</b></p>	<p>An option that indicates whether the employee is subject to Scottish tax regulations.</p>
<p><b>Net Pay</b></p>	<p>This figure is system generated and viewable after a Calculation procedure has been carried out in the current pay period.</p>

Notes



**To change an employee's director status (Payroll)**

If an employee stops being a director part way through the tax year, HMRC guidelines are that the employee must stay as a director for NI purposes until the start of the next tax year. However, there may be a reason why an employer needs to change an employee from a director to non-director during the tax year, possibly because an employee was incorrectly set up as a director. Director employees in Opera 3 are linked to employee profiles that have the **Director** box ticked. Follow these instructions to change the employee from a director to non-director status:

- Open the Payroll folder, and then click Processing.
- If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK. Then locate the employee's record using the List tab or by pressing CTRL+F to search for the record.
- Change the employee's profile to one that has the Director box unticked. A warning is displayed that the employee should normally remain as a director for NI purposes until the start of the new tax year. Click Yes to change the employee's director status or No to leave the status unchanged.
- If the employee's director status was changed, manually calculate the employee's NICs as a non-director. See the approved methods on the HMRC web site at [www.hmrc.gov.uk/payee/employees/changes/directorship.htm](http://www.hmrc.gov.uk/payee/employees/changes/directorship.htm)
- Use the **Adjust NI** command to adjust the employee's NICs for the current tax year. Instructions to do this are included on the Payroll - Utilities - Adjust NI Help topic.

<b>Director settings</b>	
<b>Directors are linked to an Employee Profile that has the Director box ticked.</b>	
<b>Date of Appt.</b>	The date on which the director was appointed. <hr/> An entry into this field is mandatory. The date entered here will automatically be converted into a Start Week <hr/>
<b>Start Week</b>	The week number in which the director started. If a director starts or an employee becomes a director part way through the tax year this information enables the employee to be pro-rata'd from the tax week they became a director. A default is calculated according to the entry in the <b>Date of Appt.</b> box.
<b>APP Held</b>	An option that indicates that the director had an Appropriate Personal Pension while on NI code A. <hr/> An APP is a personal pension scheme, which an individual may join as a means of contracting-out of the State Second Pension (previously known as SERPS). <hr/>
<b>Adv</b>	An option that determines how directors NI contributions are treated. You can select S or T from a list or leave the box blank. Director's National Insurance is calculated on a cumulative value through the tax year. This often results in the director paying no national insurance during the first few periods of the tax year, followed by a very high deduction in the period in which their annual cumulative earnings exceed the annual threshold. The director may ask that their deductions are spread over the tax year. <ul style="list-style-type: none"> <li>• If set to 'S', normal NI calculations resume in week 52 or month 12. You cannot set the indicator to 'S' after period 1 (or 2 or 4 for two or four-weekly payrolls) except when a new employee starts. If the director's NI letter changes during the initial periods, the application prompts you to choose between reverting to annual calculations or continuing on a weekly/monthly basis.</li> <li>• If set to 'T', special director's NI processing is switched off, but reinstated at the start of the next income tax year. If an NI code is changed, and this flag is set, the message 'Revert to Standard Director's calculation?' appears. A reply of 'Yes' sets the flag to 'T'. If the setting is blank, the application calculates director's NICs based on an annual or <i>pro rata</i> earnings period.</li> </ul>
<b>Holiday Days</b>	The number of days or part-days holiday entitlement. This is a memorandum field only, holding the employee's holiday entitlement. <b>If the 'Allow Employee Holiday Days' option is set the user may change the number of days holiday being specified here.</b>
<b>Days Absent</b>	This text box is provided for information only and may not be accessed. The Day's absent is the total number of days for which you have recorded the employee as being absent. This figure is updated after the Update utility has been performed.
<b>Leave Date</b>	This text box is provided for information only and may not be accessed. The Leave Date will be displayed where the employee has been flagged as having left the company's employment by using the 'Leavers' Action menu.
<b>P45 Provided</b>	An indicator that a leaver has been given their P45. Tick the box when the employee leaves to indicate that the leaver has been given their copy of the P45 and the P45 has been submitted to HMRC. When the Payroll - Utilities - Update command is run, it checks whether this box is ticked if an employee has left in the current period. You then have the choice to have the box ticked and the employee then marked as left. If you choose not to have the box ticked, the <b>Update</b> command stops so that you can produce the return for filing online using Online Filing Manager, or for printing in the Payroll - Periodical Reports - P45 command.

Notes

**Note:** If an employee changes to a director part way through the tax year, you can change the employee's profile to one that has the Director box ticked. Depending on the employee's NI code, different messages may be displayed - follow the instructions in the messages. After the employee's record has been updated, the Calculation command will calculate the employee's NICs according to the setting in the Adv box on the employee's record. As director's NIC is normally calculated on a cumulative value through the tax year, the calculations are done on a pro-rata basis. For example, if an employee changes to a director half way through the year, the NIC is calculated using half of the annual NI bandwidth.

### Include Historical - Include / Exclude Leavers

To allow users access to historical leavers information, this button has been added onto the main Processing form. This will default to 'Include Historical'. Historical leavers will not be included in the day-to-day processing unless specifically required. Whenever there is a requirement to access History for a leaver this button should be depressed. Users will be able to view history and print stored payslip images. Once activated, the button will display 'Exclude Historical'.

Historical leaver's are employees which have previously left ('D' type), and at the year end are converted into historical employees ('H' type).

### 3.2.2 Employee Entries – Details & Bank

If this employee is to be paid by another method other than cash or cheque then the product will require entry of their bank details. These settings can be revisited from the Action menu selecting the Details and Bank (F5) command:

Box	Description
<b>Bank Sort Code</b>	The employee's bank account sort code. You can select from a list. You must select a sort code if the employee is paid by Autopay BACS or BOBS. Sort codes are defined using the Bank Details command on the Maintenance menu.  Note: You can add another bank to the employee record using the Add/Edit Bank command on the Action menu.
<b>Account Number</b>	The employee's bank account number.
<b>Payee</b>	The employee's bank account name. This is the name of the employee's bank account (as printed on the employee's cheque book).  The system will default to the employee's initials and surname but may be changed if desired. This is the name that will appear on Cheques, Giro, Autopay or BACS/BOBS list if the employee payment method is one of these.
<b>B/Soc Roll Number</b>	The roll number of the employee's account with the building society.  Where an employee is paid by BOBS into a building society which does not have full BACS clearing facilities, you must record the building society name in the account field and the employee's account roll number here.

#### Notes

#### How do I handle overpayment of Student Loans?



We recommend following HMRC guidance which can be found at the following link;

[http://www.hmrc.gov.uk/students/overpay\\_student\\_loan\\_6\\_2.htm](http://www.hmrc.gov.uk/students/overpay_student_loan_6_2.htm)

#### Student Loans : Overpaying my student loan

Student loan repayments are due when your income rises above the starting limit (threshold) of £15,795 a year (£1,316 a month or £303 a week). The amount you will pay is 9 per cent of your income over and above the starting limit.

**If you have repaid too much towards your student loan you can contact the Student Loans Company (SLC) at the end of the tax year (5 April) and they will explain the circumstances in which you may be able to claim it back.**

#### If you think you're paying too much now

If you have repaid your loan in full but you are still making repayments through your pay, you should contact the Student Loans Company (SLC) for advice on 0845 0738 891.

If your employer has made a mistake in your student loan deductions in this tax year you should in the first instance speak to your employer. They should be able to resolve the situation and if necessary repay any over deductions direct to you. They can also collect any under deductions directly from you, but if your employer cannot help, you can contact us - specific enquires for advice.

*If you think you paid too much last year*

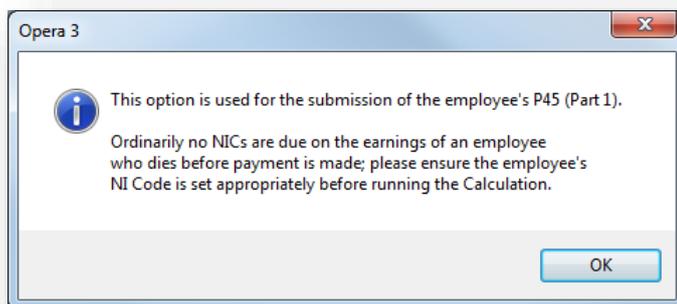
*If you made repayments even though you earned less than the threshold limit you should contact the SLC on 0845 0738 891 for advice. They will need to know full details of your income and deductions, which can be found on your P60 certificate.*

*You should at all times keep all of your payslips and any P60s to make sure you know what student loan deduction amounts have been made.*

*If your employer made a mistake in the amount it deducted from your wages, you can contact us - specific enquires and we will then arrange to make a repayment to you.*

<b>Bank Reference</b>	The bank or building society reference allocated to the payee. Payees paid by NW Autopay require a 4-digit reference which is written to the output file.
<b>BOBS BDC Code</b>	If you are using BOBS as a method of payment the system will enter the customer number automatically, as specified in Set Options of the group that this employee is attached to.
<b>Address</b>	<p>The employee's address using up to five boxes of 30 characters. The address is printed on <i>P14s/P60s</i>.</p> <hr/> <p>Although these address details may be left blank, the product will issue a prompt, specifying that an address should normally be entered.</p> <p>HMRC requires that at least two address lines must be entered for each employee for Real Time Information submissions. This applies if the employee lives in the UK or overseas.</p> <p>Address details are part of RTI submissions in certain circumstances (new starter, missing NI #s etc)</p>
<b>Postcode</b>	<p>The employee's post code.</p> <p>Post codes are not mandatory for Real Time Information submissions but will be included if they are valid UK codes. If the post code is not a valid UK code it will not be included in an Employer Alignment Submission or Full Payment Submission (if the FPS is used for alignment).</p> <hr/> <p>Note - Employees living overseas: If the employee lives overseas then you can still enter their overseas post code here but it will not be included in the Real Time Information submission because it will not be a valid UK post code.</p>
<b>Country</b>	<p>The country of residence is mandatory only for employees who live outside of the United Kingdom who are enrolled in a National Employment Savings Trust pension scheme. If the employee lives in the UK the country will automatically be set to 'United Kingdom' in the NEST submission file.</p> <p><i>What's NEST?</i></p> <p><i>The National Employment Savings Trust is a government established pension scheme for all earners. NEST has a public service obligation so must accept any employer. NEST is one of a number of new or existing pension schemes that employers can choose to fulfil their new duties. These pension schemes are regulated using the same principles as every other scheme.</i></p> <p>Always refer to the NEST website at <a href="http://www.nestpensions.org.uk">www.nestpensions.org.uk</a> for the latest details about NEST pensions. There are a number of guides, videos and other tools available that will help with your planning.</p> <p>This is currently used only if you maintain National Employment Savings Trust pensions in Opera. NEST pensions can be maintained in Opera if these options are selected on the Options Page 2 tab on the Payroll - Utilities - Set Options form:</p> <ul style="list-style-type: none"> <li>- Use Advanced Pension Processing</li> <li>- Use Auto Enrolment Processing</li> </ul> <p>and these have been set up on the Payroll - Maintenance menu:</p> <ul style="list-style-type: none"> <li>- Pension Groups</li> <li>- Pension Payment Sources</li> <li>- Pension schemes (with a provider of 'NEST').</li> </ul>
<b>Employee LEL</b>	The employee's lower earnings limit for pension calculations. This is used for the employee's and employer's pension calculations. If you make no entry here, the limits on the Set Options form are used instead. If they are zero, the limits on the NI tables are used.
<b>Employee UEL</b>	<p>The employee's upper earnings limit for pension calculations. This is used for the employee's and employer's pension calculations. If you make no entry here, the limits on the Set Options form are used instead. If they are zero, the limits on the NI tables are used</p> <hr/> <p>Tip: If the Use Advanced Pension Processing option on the Payroll - Utilities - Set Options form is selected, the employee can be allocated a pension scheme which includes a cap for pension calculations. See the Pension Scheme Help topic for more information.</p>

<p><b>SCON</b></p>	<p>Scheme Contracted out Numbers are mandatory for employees in Contracted Out Salary Related (COSR) pension schemes. If employees in COSR schemes do not have SCON numbers recorded on their payroll record then their Full Payment Submission will fail. This affects employees with NI Category letters D, E, I, K or L.</p> <p><i>Note: SCON numbers were assigned to employers by HMRC to maintain Contracted Out Money Purchase (COMP) schemes. These numbers are currently included on P14 (End of Year Summaries) generated in Opera for employees whose NI category letter is F,G or S. After the 2011-12 year-end, these numbers will no longer be included on P14 returns or any other HMRC returns.</i></p> <p><i>In Opera, SCON numbers are also used for employees who are members of Contracted Out Salary Related (COSR) schemes, so these numbers can still be entered for employees in these schemes after the 2011-12 year-end. The SCON numbers for COSRs are not included on any HMRC returns; they are only used for memo purposes in Payroll.</i></p>
<p><b>Student Loan</b></p>	<p>An option that determines whether the employee is eligible for student loan repayment calculations.</p> <p>Employers need to make student loan deductions if the employee's total pay exceeds the student loan threshold and any of the following apply:</p> <ul style="list-style-type: none"> <li>• A new employee gives them a P45 with a Y in box 5 'Student Loan deductions to continue'</li> <li>• A new employee gives them a P46 with an entry in box D for Student Loans</li> <li>• HMRC sends them a Start Notice form SL1.</li> </ul> <p><i>From 6 April 2012 the £15,000 repayment threshold will rise to £15,795. In future years the threshold is expected to rise annually using the Retail Price Index (RPI).</i></p> <p>HM Revenue &amp; Customs (HMRC) sends them a Start Notice form SL1 and the employee's total pay exceeds the student loan threshold. Setting this flag on will <i>immediately</i> introduce the Student Loan deduction profile to the employee and calculate deductions based on the current loan repayment percentage and threshold</p>
<p><b>Deceased</b></p>	<p>This information is included on the P45 leavers report. A message is displayed when this box is selected that reminds you of the importance of ensuring that the correct NI code is used. No NICs are due on the earnings of an employee who dies before payment is made but PAYE must still be paid.</p>



### 3.2.2.1 Additional Information

These details are included in Real Time Information submissions where relevant. Enter the number of normal weekly hours worked and the passport number, and select the options that are relevant for the individual concerned.

#### Notes

**Q: Can we provide HMRC with actual hours worked?**



**In fact, how will hours for employees on contract lengths of 34 weeks, 45.9 weeks, and 49 weeks be reported?**

No. HMRC require that hour data is submitted by bands.

Enter one of the following four 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 hours
- b. 16 - 29.99 hours
- c. 30 hours or more
- d. 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 or c are not appropriate then enter d 'other'.

Opera will provide a normal number of hours worked field that can be set at employee level; the idea is that the employer provides the actual normal hours worked per week (e.g. 37.50) as opposed to providing the associated HMRC A/B/C/D banding. Then, when the FPS is produced by Opera the FPS will automatically derive the associated banding based on the normal number of hours worked entered for the employee (Note: if normal number of hours worked is left blank/zero then Opera will apply band D in the FPS). The reason for this approach is twofold:

1. The employer simply enters the normal number of hours worked as opposed to having to sort out which band the employee falls in (i.e. ensuring they select the correct band); dealing with normal number of hours worked (as opposed to bands) in the user interface seems an easier approach for the employer.
2. By capturing normal number of hours worked also provides some flexibility going forward e.g. if HMRC ever decided to change the bands, or even introduce additional ones, then it should mean the employer does not have to go through their employees and reset the normal number of hours worked fields in Opera i.e. the production of the FPS would be changed to apply the updated bands accordingly.

Box	Description																								
<b>Number of Normal Hours Worked</b>	<p>The approximate number of hours worked in a week.</p> <p>The number of bands used by HMRC in the 2014-15 tax year for the number of normal hours worked will increase from four to five. This information is included in the Full Payment Submission for each pay period.</p> <table border="1"> <thead> <tr> <th colspan="2">2013-14</th> <th colspan="2">2014-15</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>Up to 15.99 hours</td> <td>A</td> <td>Up to 15.99 hours</td> </tr> <tr> <td>B</td> <td>16 – 29.99 hours</td> <td>B</td> <td>16 – 23.99 hours</td> </tr> <tr> <td>C</td> <td>30 hours or more</td> <td>C</td> <td>24 – 29.99 hours</td> </tr> <tr> <td>D</td> <td>Other</td> <td>D</td> <td>30 hours or more</td> </tr> <tr> <td></td> <td></td> <td>E</td> <td>Other</td> </tr> </tbody> </table> <p>The employee will be aligned with one of the relevant HMRC bands when their details are included in a Full Payment Submission. If the number of hours worked is either left as blank or entered as zero, the normal hours worked will be set to 'other' in the Full Payment Submission.</p> <p><b>Note:</b> If this box is set to zero the employee's number of hours worked will be set to 'Other'.</p>	2013-14		2014-15		A	Up to 15.99 hours	A	Up to 15.99 hours	B	16 – 29.99 hours	B	16 – 23.99 hours	C	30 hours or more	C	24 – 29.99 hours	D	Other	D	30 hours or more			E	Other
2013-14		2014-15																							
A	Up to 15.99 hours	A	Up to 15.99 hours																						
B	16 – 29.99 hours	B	16 – 23.99 hours																						
C	30 hours or more	C	24 – 29.99 hours																						
D	Other	D	30 hours or more																						
		E	Other																						
<b>Passport Number</b>	If you have checked the employee's passport, as part of checking that they have the right to work in the UK, you must include their passport number here.																								
<b>Irregular Employment Payment Pattern</b>	Payments paid on an irregular basis, for example a seasonal worker or someone on maternity leave or long term unpaid absence for three or more months.																								

<b>Unpaid Absence</b>	The employee's pay has been reduced due to being on unpaid absence during this pay period.
<b>Pension Payment to a Non Individual</b>	Payments are made to a body, such as personal representative, trustee or corporate organisation, for example a third party or non-individual.
<b>Employee is being paid an Occupational Pension or Annuity</b>	Pension or income provided from a registered pension scheme (including annuities, income from drawdown arrangements and trivial commutation payments) to an individual.
<b>Employee is flexibly accessing their pension</b>	<p>The Taxation of Pensions Bill published in October 2014 makes it possible for people aged 55 and over to withdraw either some or all of their pension funds (sometimes known as flexible drawdown). Select this option to include an indicator in the next Full Payment Submission sent to HMRC that this individual has drawn some of their pension.</p> <p><b>Note:</b> You should check whether HMRC needs this in every FPS submitted after the individual has drawn some of their pension. If this isn't needed then clear this option in the next pay period.</p>
<b>Late PAYE Reporting Reason</b>	<p><b>Note:</b> This applies from the 2014-15 tax year.</p> <p>You must submit your Full Payment Submission on or before each pay day. If the FPS is not sent in time a 'Late PAYE reporting reason' must be included in the FPS when it is sent. HMRC will use the reason supplied to prevent messages and penalties being issued where they should not be.</p> <p>The permitted reasons are:</p> <ul style="list-style-type: none"> <li>• A (Notional payment: Payment to Expat by third party or overseas employer)</li> <li>• B (Notional payment: Employment related security)</li> <li>• C (Notional payment: Other)</li> <li>• D (Payment subject to Class 1 NICs but P11D/P9D for tax)</li> <li>• E (Micro Employer using temporary "on or before" relaxation)</li> <li>• F (No working sheet required; Impractical to report)</li> <li>• G (Reasonable excuse)</li> <li>• H (Correction to earlier submission). Automatically assigned if the EE is marked as a D type leaver.</li> </ul> <p>This can be set for individual employees if necessary, or for all employees included in an FPS.</p> <p>To update individual employee records, tick the Late PAYE Reporting Reason box on the Additional Info tab of the Payroll - Processing - Details &amp; Bank form for those employees. Then choose the relevant reason from the list. When the FPS is sent the late reporting reason will be included for those employees only.</p> <p>To use the late reporting reason for all employees in the selected payroll groups, tick the Specify a late PAYE reporting reason box on the Payroll - RTI Submissions - Full Payment Submission form. Then choose the relevant reason from the list. When the FPS is sent the late reporting reason will be included for all employees. Any reason selected for an individual employee will override what is selected here.</p> <p><b>Note:</b> Any late reporting reason used will be cleared by the Payroll - Utilities - Update command, which completes a pay period ready for the next pay period.</p>

Notes

**Pensions draw-down (optional 15/16, mandatory 16/17).**



**Is this a new field on the FPS, and if it is, does it (can it) only apply if data item 145 is selected (i.e. occ. pen/annuity)? i.e. what are the validation rules of this new field?**

There is a new field for 2015-16 called <FlexiblyAccessingPension Rights>. This is a "yes" type field so should only be present when this applies. There are no cross-field validations so it is not dependent on other fields being present.

**Note:** Most employers will operate the new Real Time Information PAYE processes from April 2013, with all employers doing so by October 2013. HMRC also refer to Real Time Information as 'RTI' and 'Operating PAYE in real time'.

**Note:** All employers must operate their PAYE schemes in real time.

**NB:** If users are unsure of when to set or use settings, flags or anything related to RTI or Payroll, we recommend contacting HMRC for further clarification and help

<p><b>Payroll Self Service</b></p> <p>Payroll Self Service is the first Pegasus Web Xchange feature which provides you with a secure and easy way for your employees to access their payroll details in Opera 3. This integrates with the Payroll application to allow your employees to view their details and payslips, and also change their details without being an Opera 3 user. Depending on how Pegasus Web Xchange has been set up they can do this at work or at home.</p> <p>Using new browser based technology, Pegasus Web Xchange provides a set of services to securely access and view Opera 3 data via a web browser. Users can log in from a range of devices using web browsers such as Internet Explorer, Google Chrome, Mozilla Firefox and Safari.</p>	
<p><b>PSS Department</b></p>	<p>Employees working in teams can be included in Payroll Self Service Departments so that their team leaders can see some of their details on the Payroll Self Service website. PSS Departments are defined on the <a href="#">Payroll - Maintenance - PSS Departments</a> form.</p> <p>Note: These guides are available for Pegasus Web Xchange and Payroll Self Service:</p> <ul style="list-style-type: none"> <li>- Pegasus Web Xchange Installation and Configuration Guide</li> <li>- Payroll Self Service Setup Guide</li> <li>- Payroll Self Service User Guide.</li> </ul> <p>The guides are included on the Pegasus Web Xchange CD.</p>
<p><b>Web Payslip Only</b></p>	<p>This is a read-only field that indicates that the employee will receive a payslip for viewing on the Payroll Self Service website. The actual setting is updated on the Payroll Self Service website when the employee is created as a user of the website.</p> <p>Web payslips are generated by the <a href="#">Payroll - Payment Reports - Payslips</a> report when the report is run. These employees will not be included when paper payslips are created.</p>

**Number of Normal Hours Worked**

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:

- a) Up to 15.99 hrs
- b) 16-29.99 hrs
- c) 30 hrs or more, or
- d) Other (0 or blank denotes 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 or c are not appropriate then indicate d. For occupational pension schemes indicate d) Other.

**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.

<http://www.businesslink.gov.uk/bdotg/action/layer?r.l1=1073858787>

You do not have to do this for employees engaged before you join RTI.

**Irregular Employment Payment Pattern**

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.

**Unpaid Absence**

Indicate 'Yes' if your employee's pay in this pay period has been reduced due to being on an unpaid absence.

**Pension 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.

**EE is being paid an Occupational Pension or Annuity**

Indicate 'Yes' for the first and every payment of pension or income provided from registered pension schemes (including annuities, income from drawdown arrangements and trivial commutation payments) to an individual.

**Why do HMRC require the normal hours worked?**



Normal Hours Worked are generally required to help calculate out Tax Credits. This will probably also be used when the Universal Tax Credit is introduced.

For example;  
<http://www.hmrc.gov.uk/tax-credits/start/claiming/income-hours/work-out-hours.htm>

**E-mail payslips & P60s**

Opera 3 includes the feature to send password-protected payslips and P60s in PDF format to your employees.

**Pegasus Scheduler (with server-side processing)**

Pegasus Scheduler creates the PDF files for payslips and P60s, password-protects them, and then forwards them to your email server to send to your employees. This requires Pegasus Scheduler (2.10 or later) to be installed and configured. Configuration includes entering your email server settings on the Set Options form in Pegasus Scheduler.

Server-side processing means that the work required to do these tasks is done on your server rather than workstation PCs. So you don't have to wait whilst these tasks are running; you can carry on working in Opera 3 as normal.

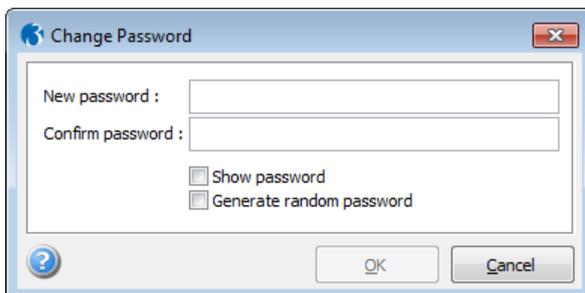
**Tip:** Please see the Opera 3 Installation Guide for installation instructions. The guide is installed with Opera 3 and also available on the [Opera 3 Info Centre](#).

**This feature is available in Opera 3**

E-mail payslips & P60s	<p>Select the E-mail payslips &amp; P60s box for employees to receive:</p> <ul style="list-style-type: none"> <li>• their payslips and P60s by email</li> <li>• the emails that welcome them to the service</li> <li>• the emails that tell them their password.</li> </ul> <p><b>Note:</b> Payslips are generated from the <a href="#">Payroll - Payment Reports - Payslips</a> form. P60s are generated from the <a href="#">Payroll - EOY/Special Reports - P60 End of Year Returns</a> form.</p>
Use to send ...	<p>Select the Use to send payslips boxes to use the email address for payslips and P60s.</p> <p>Select the Use to send password boxes to use the email address for password reminders.</p> <p><b>Note:</b> Both the work and home email addresses can be used for both payslips and P60s, and password reminders.</p> <p><b>Tip:</b> To improve security, if an employee has two email addresses, use one email address for the password emails, and the other for payslips and P60s.</p>
Password	<p>The password is always saved in an encrypted format. To change it, select Change Password from the Action menu.</p> <p><b>Tip:</b> If you want to restrict the ability to change passwords to certain users, change the access to the menu item using the <a href="#">System - Maintenance - User Profiles</a> form.</p>
Confirmation date	<p>Payslips and P60s can be sent by email only if a confirmation date has been entered. However, all employees with email details set up on this form can receive welcome emails and password emails, even if a confirmation date has not been entered.</p>

**NB:** No Confirmation date no Payslip or P60s but will get Welcome and Password E-mails. Can be populated Manually, Import and/or Global Form.

The Payroll Administrator can change the password on request



**Password E-mail –** 😊

Initial Passwords for EEs are randomly generated by the UDS following the v2.21 Upgrade.

During a UDS, if there is an e-mail in Personnel and is unique then it will be pulled across and populate both Work and Home e-mail in Payroll.

Use the Action – Change Password option on Details & Bank to alter, show and set a password.

Passwords (current) held in Opera database are encrypted. Scheduler performs the decryption to apply the password – to 128bit encryption)

Between 8-30 characters (No Special Characters such as %@&# etc. by default They aren't enforced but can be used – same as Caps/No Caps/Numbers/Letters)

### 3.2.3 Employee Entries – To-date

It may be accessed from the Action menu or alternatively F7. The Update utility automatically inserts the information into the fields. The To-Date form is available once the employee record has been created and allows for manual entry of figures if required, e.g. When the employee joins you from another place of employment, it would be necessary to enter in the Gross Pay Previous Employer and Tax Paid Previous Employer from the P45. Once you have created at least one employee record, you can use the To-Date command on the Action menu associated with the Processing form to enter the income tax year to-date figures for each employee.

- If you are creating employee records part way through the income tax year, you must record each employees to-date values, perhaps using information from your previous payroll system. You can maintain up to seven changes of NI code. When entering a new employee during a tax year, you can record the history of NI code changes on the NI To-Date Details tab. As you complete a line, a new blank line is made available for another code change if required.
- If an employee has been given a profile that flags them as having a company car, then the facility is provided to enter the employer's Class 1A National Insurance liability.
- If you are creating employee records at the start of a new income tax year, you only need enter values for the last eight weeks or two months pay for each employee. This is required for statutory payments like Statutory Sick Pay.
- If a new employee starts part way through your income tax year, you enter the to-date values using the information on their P45.
- In exceptional circumstances, you might need change the to-date values to correct errors made in respect of previous pay periods.

**Note:** Apart from the gross pay and tax paid in previous employment, all to-date figures are maintained automatically by the application as you carry out each period's payroll calculations. If setting up your payroll part way through an income tax year, you need to enter the values that apply for the current income tax year to-date from your existing records. If you are setting up your payroll at the start of a new income tax year, leave the to-date boxes blank.

Pay & Tax from Previous Employment as Shown on the P45		Pay & Tax from Previous Employment that Applies to the Current Tax Year	
Gross Pay as Shown :		Gross Pay :	0.00
Tax as Shown :		Tax Paid :	0.00

Total Taxable Pay :	18607.68	Total Tax Paid :	3968.80	Total S.S.P. :	0.00
Total Gross Pay :	21960.00	Total Occup. Pension Paid :	3074.40	Total S.M.P. :	0.00
Total Pensionable Pay :	21960.00	Total Employer COMP :	243.18	Total O.S.P.P. Birth :	0.00
Total Employee COMP :	277.92	Total Charity Contrib. :	0.00	Total O.S.P.P. Adopt :	0.00
Total Student Loan :	0.00	Total Widows & Orphans :	0.00	Total S.A.P. :	0.00
Total Absent Days :	4	Total Holiday Days Taken :	0.0	Rounding B/fwd :	0.00
		Total A.S.P.P. Birth :	0.00	Total A.S.P.P. Adopt :	0.00

#### Printing P45 or P46 Returns or Filing them online

After you have entered P45 or P46 details on the To-Date form, you must print the returns or create online files for Online Filing Manager to submit to HMRC via Online Services and the Government Gateway. See the Payroll > Periodical Reports Help topic for details.

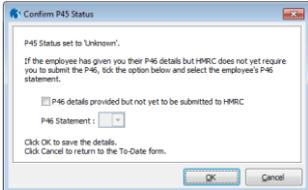
#### Notes

##### RTI and starters –

In particular, if you have a P45 but the employee hasn't specified their 'starter present circumstances' (e.g. A, B, C) then the employer has to do something different than when the employee hasn't given you a P45:

1. You must include your employee's employment situation - statement A, B or C - on your first FPS that includes your new employee. If you have been unable to obtain a statement but have the information from your new employee's P45 then include statement 'B'. Note: the tax code to then be used is detailed by HMRC under separate/existing instructions.
2. If a new employee hasn't provided a P45 or given you the starter declaration details before their first payday, you must still complete an FPS including the new employee, using as much information as you know. You must use tax code OT on a week 1/month 1 basis if you don't have the information above by the time of your new employee's first payday and enter statement 'C' on the FPS.

**Please note:** For point 2., Opera helps the user to do the right thing (via prompts and defaults), however for point 1. it will be down to the employer to handle it i.e. Opera knows a P45 has been provided, but it doesn't know if the employee has completed the starter declaration details

Box	Description														
<b>Details of Previous Employment</b>															
<b>You cannot access these fields if the employee is recorded as a type D Leaver.</b>															
<p>P45 Status</p>  <div style="background-color: #4F81BD; color: white; padding: 5px; margin-top: 10px;"> <p>NB: If set to unknown a confirmation form will pop up – the user is able to verify a few points which may update the Employee differently</p> </div> <div style="background-color: #4F81BD; color: white; padding: 5px; margin-top: 10px;"> <p>NB: If set to P46 – various automated checks will be performed and an appropriate code offered. This is invoked only when the system analyses the data and then finds what appears to be an anomaly.</p> </div>	<p>A setting that indicates whether the employee has provided a P45 from their previous employment, or P46 details need to be provided to HMRC.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #4F81BD; color: white;">Setting</th> <th style="background-color: #4F81BD; color: white;">Note</th> </tr> </thead> <tbody> <tr> <td>Unknown</td> <td>Select this if the status is unknown at this time.</td> </tr> <tr> <td>P45 Provided</td> <td>Select this if the employee has provided a P45.</td> </tr> <tr> <td>P46 Required</td> <td>Select this if the employee has not provided a P45 and you are at the point where you need to submit a P46 to HMRC for the employee.                       Important - 'Your present circumstances' box on the P46:                      - If box A or B is relevant to the employee, do not select the P46 Required option until their earnings for the week or month exceeds the LEL(Lower Earnings Limit used in the calculation of National Insurance) , at which point the employees P46 must be submitted to HMRC. Instead choose the Unknown option.                      - If box C is relevant to the employee, which indicates that they have another job or receive an occupational pension, a P46 must be submitted as soon as the employee starts work. In this situation you must choose 'P46 Required' for the P45 Status</td> </tr> <tr> <td>Previous Pay Amended</td> <td>Select this if you have received confirmation of the employee's previous pay and tax from HMRC after you have submitted their P46, for example, on a P6 form. The Gross Pay and Tax Paid fields are enabled to allow you to enter the details. You should only update the fields if the employee left their previous employer in the current Income Tax year.</td> </tr> <tr> <td>P46(Expat) Required</td> <td>Select this if the employee works for an overseas employer and has been seconded to work in the United Kingdom.                      If an employee who works for an overseas employer is seconded to work in the United Kingdom, form P46 (Expat) must be submitted to HMRC when they start work.                      HMRC define a seconded employee as someone who is:                     <ul style="list-style-type: none"> <li>Working wholly or partly in the UK for a UK employer on assignment whilst remaining employed by an overseas employer</li> <li>Working wholly or partly in the UK at a recognised branch of their overseas employers business</li> <li>Included by an employer in a dedicated expatriate scheme</li> <li>Included by an employer in an expatriate modified PAYE scheme.</li> </ul> </td> </tr> <tr> <td>P46(Pen) Required</td> <td>Select this if the employee is starting retirement and you need to inform HMRC.                      Employers with 50 or more employees must instead submit a P46 (Pen) online.                      When P46(Pen) Required is selected, the Leave Date, Final Tax Code, PAYE Office No., and PAYE Ref. No. boxes in the General Details of Previous Employment section are optional. However, if one of the boxes is updated, they must all be updated.</td> </tr> </tbody> </table>	Setting	Note	Unknown	Select this if the status is unknown at this time.	P45 Provided	Select this if the employee has provided a P45.	P46 Required	Select this if the employee has not provided a P45 and you are at the point where you need to submit a P46 to HMRC for the employee.  Important - 'Your present circumstances' box on the P46: - If box A or B is relevant to the employee, do not select the P46 Required option until their earnings for the week or month exceeds the LEL(Lower Earnings Limit used in the calculation of National Insurance) , at which point the employees P46 must be submitted to HMRC. Instead choose the Unknown option. - If box C is relevant to the employee, which indicates that they have another job or receive an occupational pension, a P46 must be submitted as soon as the employee starts work. In this situation you must choose 'P46 Required' for the P45 Status	Previous Pay Amended	Select this if you have received confirmation of the employee's previous pay and tax from HMRC after you have submitted their P46, for example, on a P6 form. The Gross Pay and Tax Paid fields are enabled to allow you to enter the details. You should only update the fields if the employee left their previous employer in the current Income Tax year.	P46(Expat) Required	Select this if the employee works for an overseas employer and has been seconded to work in the United Kingdom. If an employee who works for an overseas employer is seconded to work in the United Kingdom, form P46 (Expat) must be submitted to HMRC when they start work. HMRC define a seconded employee as someone who is: <ul style="list-style-type: none"> <li>Working wholly or partly in the UK for a UK employer on assignment whilst remaining employed by an overseas employer</li> <li>Working wholly or partly in the UK at a recognised branch of their overseas employers business</li> <li>Included by an employer in a dedicated expatriate scheme</li> <li>Included by an employer in an expatriate modified PAYE scheme.</li> </ul>	P46(Pen) Required	Select this if the employee is starting retirement and you need to inform HMRC. Employers with 50 or more employees must instead submit a P46 (Pen) online. When P46(Pen) Required is selected, the Leave Date, Final Tax Code, PAYE Office No., and PAYE Ref. No. boxes in the General Details of Previous Employment section are optional. However, if one of the boxes is updated, they must all be updated.
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<p>Leave Date</p>	<p>The date the employee left their previous employment. You must enter a date if the P45 Status setting is set to P45 Provided.</p>														
<p>Final Tax Code</p>	<p>Enter the Final Tax Code for the employee's previous employment. You must enter a Final Tax Code if the P45 Status setting is set to P45 Provided.</p>														
<p>Week1/Month1</p>	<p>Select if the employee's previous tax code was operated on a Week1/Month1 basis. If this option is selected the Week/Month No, Gross Pay and Tax Paid fields are not accessible.</p>														

Notes

**RTI - expatriate employees –** 🤔

HMRC has (updated) the frequently asked questions from employers and payroll professionals who have expatriate employees working either in the UK or overseas.

For further information, please visit :  
<http://www.hmrc.gov.uk/rti/employerfaqs.htm>

P46 Statement	<p>This field is enabled if the P45 Status setting is set to either P46 Required or P46(Expat) Required.</p> <p>P45 Status = P46 Required Indicates the employee's employment status since the previous 6 April. Set this to one of the following:</p> <ul style="list-style-type: none"> <li>• A if it is the employees first job since the previous 6 April</li> <li>• B if the employee had another job, or had received taxable Jobseekers's allowance or Incapacity Benefit since the previous 6 April but this is no longer so</li> <li>• C if the employee has another job, or receives a state or occupational pension.</li> </ul> <p>P45 Status = P46(Expat) Required Indicates the status of the employee's status when they have been seconded by a overseas employer to work in the United Kingdom:</p> <ul style="list-style-type: none"> <li>• A if the employee intends to live in the United Kingdom for more than six months</li> <li>• B if the employee intends to live in the United Kingdom for less than six months</li> <li>• C if the employee will be living abroad while they are working for you.</li> </ul>
P45(3) Produced	<p>An indicator that a P45(Part3) has been submitted to HMRC for a new starter who provided you with a P45 from their previous employer. You are reminded during the Update command if this box is not ticked but the P45 Status box is set to P45 Provided.</p>
P46/Expat/Pen Produced	<p>An indicator that a P46, P46(Expat), or P46(Pen) has been submitted to HMRC for the employee. This is either for new starters who did not provide a P45 from their previous employer, new expatriate starters who have been seconded to you from a foreign employer, or employees who are starting pension payments. You are reminded during the Update command if this box is not ticked but the P45 Status box is set to either P46 Required, P46(Expat) Required, or P46(Pen) Required.</p>
EEA/Commonwealth	<p>An indicator for citizens of the European Economic Area or Commonwealth. You can tick the box if the P45 Status setting is set to P46(Expat) Required.</p>
PAYE Office No	<p>Enter the PAYE Office number for the employee's previous employment. You must enter a PAYE Office No if the P45 Status setting is set to P45 Provided.</p>
PAYE Ref. No	<p>Enter the employee's PAYE reference number for their previous employment. You must enter a reference if the P45 Status setting is set to P45 Provided.</p>
Week/Month No	<p>Enter the employee's last week or month with their previous employer.</p>
<b>Pay &amp; Tax from Previous Employment as Shown on the P45</b>	
Gross Pay as Shown	<p>The gross pay as shown in the Total pay to date box on the employee's P45 whether the employee left in the current Income Tax year or an earlier Income Tax Year. This information is required for tax calculations.</p>
Tax as Shown	<p>The tax as shown in the Total tax to date box on the employee's P45 whether the employee left in the current Income Tax year or an earlier Income Tax Year. If the employee was previously on a Week1/Month 1 basis then these details will not be required until a Notice of Coding is received from the HMRC. This information is required for tax calculations. Any tax paid from previous and this employment must be shown on the <b>P14/P60</b> End of Year return as separate items.</p>
<b>Pay &amp; Tax from Previous Employment that Applies to the Current Tax Year</b>	
Gross Pay	<p>The gross pay from the employee's previous employment in the current Income Tax year. This field updated from the Gross Pay as Shown field if the employee left their previous employer in the current Income tax year. It is disabled unless you selected 'Previous Pay Amended' in the P45 Status field.</p>

Tax Paid

The tax paid from the employee's previous employment in the current Income Tax year. The field is disabled if the Leave Date falls in an earlier Income Tax year.

Notes

Important: It is the new employers responsibility to confirm the figure in the Total tax to date box on the employee's P45 is correct. They must then update the Tax Paid field with the correct figure, which may be the same figure in the Total tax to date box if it is correct, or another figure if it is wrong.

Tip: To check whether the Income Tax figure is correct, use the PAYE Tax Calculator on the Employer CD-ROM provided by HMRC in the Employers Pack. Alternatively use the PAYE Tax Calculator in the Employer's section of the HMRC web site.

**These scenarios illustrate how a new employer should update the To-Date form with P45 details if a new employee left their previous employer in the current Income Tax year, or in an earlier Income Tax year.**

*Scenario A: The employee left their previous employer in the current Income Tax year. The Total tax to date figure on the P45 is correct.*

*Scenario B: The employee left their previous employer in the current Income Tax year. The Total tax to date figure on the P45 is incorrect.*

**To-Date : 3001 - Keith Harris**

General Details of Previous Employment

P45 Provided: 28/04/2008 P46 Statement: A PAYE Office No.: 753  
 PAYE Ref. No.: 753 Week/Month No.: Week 4

Gross Pay as Shown: 15591.00 Tax as Shown: 7235.99

Gross Total pay to date: 15591.00 Tax Paid: 2735.99

**Opera II**  
 The P45 is for the current tax year.  
 You must ensure the Gross Pay as Shown and Tax as Shown fields are copied from the Total pay to date and Total tax to date on the P45.  
 You must also check the Total tax to date on the P45 is correct and update the Tax Paid field with the correct figure.  
 Please see the Opera II Help for further details.

Scenario C: The employee left their previous employer in an earlier Income Tax year.

**To-Date : 3001 - Keith Harris**

General Details of Previous Employment

P45 Provided: 28/03/2008 P46 Statement: A PAYE Office No.: 753  
 PAYE Ref. No.: 753/6888 Week/Month No.: Week 2

Gross Pay as Shown: 15591.00 Tax as Shown: 7235.99

Gross Pay: 0 Tax Paid: 0

**Opera II**  
 The P45 is for a previous tax year.  
 You must ensure the Gross Pay as Shown and Tax as Shown fields are copied from the Total pay to date and Total tax to date on the P45.  
 Please see the Opera II Help for further details.

**Details Provided by You**

Employee will not be paid between start date and next 5th April

Select if the employee will not be paid by the new employer between the start date and the next 5 April. This is included on the P45 (3) report and the P45(3) submission if the report is sent to HMRC via Online Filing Manager.

EPM6

Select to indicate that the employer operates an Employment Procedures Manual appendix 6 (EPM6) modified PAYE scheme. These are modified PAYE schemes that employers of expatriate employees can apply to HMRC

	<p>to operate.</p> <p>Note: This field is enabled if the P45 Status box is set to P46(Expat) Required.</p>
Recently Bereaved	<p>Select to indicate a pension is being paid because someone's spouse or civil partner has recently died.</p> <p>Note: Only relevant if the P45 Status box is set to P46(Pen) Required.</p>
Annual Pension	<p>Select to give HMRC an indication what the employees likely pension amount will be for the year.</p> <p>Note: Only relevant if the P45 Status box is set to P46(Pen) Required.</p>
<b>Details of Current Tax Year (including any Previous Employment)</b>	
Total Taxable Pay Total Tax Paid	<p>The total value of taxable pay and tax paid. For new employees, this information is provided on the P45. If you are setting up your payroll part way through the income tax year and the employee joined your company in a previous pay period, then the values you enter in the Total Taxable Pay and Tax Paid Previous Employer boxes should be the sum of the values taken from the P45 plus the taxable pay and tax paid in the employment with you. That is, the values should represent the employees total taxable earnings and tax paid for the current year, irrespective of employer. If you are setting up your payroll at the start of a new income tax year, leave these boxes blank.</p>
Total Gross Pay	<p>The gross earnings to-date regardless of whether it is subject to national insurance.</p>
Total Pensionable Pay Total Occup. Pension Paid	<p>The value of pensionable pay and pension paid in the income tax year to-date. These values must apply to the income tax year to-date, not the pension year to-date which may be different. If they are different, the pension year to-date values are accumulated on the employees pay record and can be cleared at the end of the pension year using the Zeroise Balances command on the EOY/Special Reports menu. The values entered here relate to occupational pension schemes. If you are setting up your payroll at the start of a new income tax year, leave these boxes blank.</p> <p>Total Occup. Pension Paid : This field is used to hold superannuation/occupational pension scheme contributions, as needed for EOY floppy disk submissions. This change applies to the product regardless of whether 'Use Advanced Pension Processing' is activated, or not.</p>
Total Employee COMP Total Employer COMP	<p><i>The value of employee and employer contracted Out Money Purchase Scheme (COMP) scheme contributions for the income tax year to-date. If you are setting up your payroll at the start of a new income tax year, leave these boxes blank.</i></p> <p><i>Note: The report produced using the Employee Record Print command on the Reports menu shows the COMP values as values to-date since the last COMP period cleardown and values to-date in the current tax year. For monthly payrolls, clear the COMP values each time you use the Update command on the Utilities menu. For weekly payrolls, clear the COMP values when the week is the last of the tax month. Where Advanced Pension Processing is in use, COMP values are cleared during the Update by selecting the required pension scheme. This will provide the values you need to report to the pensions company.</i></p>
Total SSP Total SMP	<p>The total values for SSP (Statutory Sick Pay) and SMP (Statutory Maternity Pay) for the income tax year to-date. If you are setting up your payroll at the start of a new income tax year, leave these boxes blank.</p>
Total Widows & Orphans	<p>The total value for an employees contribution to widows and orphans, or a life assurance fund, during the Income Tax year. This figure applies where an employee is legally obliged to pay such contributions, which qualify for tax relief, but are not authorized under net pay arrangements for tax relief.</p> <p><i>The total contribution is printed on the P14 report, as well as being included in the end-of-year report on disk and Internet Service for PAYE files.</i></p> <p>If you need to record such a value, you can enter it at any time prior to producing the end-of-year returns.</p>
Total Student Loan	<p>The total value of any student loan deductions taken for the income tax year to-date. If you are setting up your payroll at the start of a new income tax year, leave this box blank.</p>

**Note:** Contracted out Money Purchase (COMP) occupational pension schemes that operate on a defined contribution basis will be abolished from 6 April 2012. This affects NI category codes F, G and S, which are used for employees' in COMP schemes and Appropriate Personal Pension (APP) schemes for directors. These pension schemes and the NI codes F, G and S will be invalid from 6 April 2012.

Total Charity Contrib.	The total value of charity contributions deducted from the employees pay for the income tax year to-date in respect of donations to officially approved charities. If you are setting up your payroll at the start of a new income tax year, leave this box blank.
Rounding B/Fwd	For cash-paid employees only, the balance owed by the employee as a result of any rounding on the pay for coinage purposes. The application ensures that the final rounding balance is deducted from an employee who is leaving in the current period, when you use the Calculation command.
Total Absent Days	The number of days absence recorded for the employee in the current income tax year to-date. These should be non-SSP absence days. This figure may also be viewed on the main processing screen.
Total Holiday Days Taken	<p>The number of days holiday recorded for the employee in the income tax or holiday year to-date.</p> <p>The number of days holiday recorded for the employee.</p> <p>If the employee took holiday in the current pay period - and the days were entered on the Payroll - Processing - Holiday form, those days are added here when the Payroll - Utilities - Update command is run at the end of the pay period. You can also enter the number of days manually.</p> <hr/> <p>Important: You must clear this box at the end of your company's working year. Opera does not clear it when the Payroll - EOY/Special Reports - End of Year Cleardown command because your company's working year may not be the same as the tax year.</p>
Total O.S.P.P. Birth	The value of any Ordinary Statutory Paternity Pay (Birth) for the income tax year to-date. If you are setting up your payroll at the start of a new income tax year, leave this box blank.
Total O.S.P.P. Adopt	The value of any Ordinary Statutory Paternity Pay (Adoption) for the income tax year to-date. If you are setting up your payroll at the start of a new income tax year, leave this box blank.
Total S.A.P.	The value of any Statutory Adoption Pay for the income tax year to-date. If you are setting up your payroll at the start of a new income tax year, leave this box blank.
Total A.S.P.P. Birth	<p>The value of any Additional Statutory Paternity Pay (Birth) for the income tax year to-date. If you are setting up your payroll at the start of a new income tax year, leave this box blank.</p> <hr/> <p><b>Note - Additional Statutory Paternity Pay: Payments of Additional Statutory Paternity Pay are effective from 3 April 2011. From that date the existing Statutory Paternity Pay is also being renamed to Ordinary Statutory Paternity Pay. The abbreviations SPP and OSPP displayed in the product both refer to Ordinary Statutory Paternity Pay.</b></p>
Total A.S.P.P. Adopt	The value of any Additional Statutory Paternity Pay (Adoption) for the income tax year to-date. If you are setting up your payroll at the start of a new income tax year, leave this box blank.

### 3.2.3.1 To-Date Details tab (2013-14 tax year)

This form applies to the 2013-14 tax year if the Use Real Time Information option on the Payroll - Utilities - Set Options form is switched on. The details recorded are included in the Real Time Information submissions. Most employers will operate the new Real Time Information PAYE processes from April 2013, with all employers doing so by October 2013. HMRC also refer to Real Time Information as 'RTI' and 'Operating PAYE in real time'.

**Tip:** See the [HMRC web site](#) for more details of the information that must be included on the various Real Time Information submissions.

Box	Description
<b>Status</b>	<p>A setting that indicates whether the employee has been provided with a P45 form, from their previous employment, or P46 details need to be provided to HMRC.</p> <p>You can choose one of these settings:</p> <ul style="list-style-type: none"> <li>• P45 Provided - Select this if the employee has provided you a P45 from their previous employer. If this is selected you must also choose an option in the Present Circumstances box. The Gross Pay and Tax Paid boxes for the previous employment in the current tax year are also enabled so that these details can be entered.</li> <li>• No P45 Provided - Select this if the employee has not provided you a P45 from their previous employer. If this is selected you must also choose an option in the Present Circumstances box. The Gross Pay and Tax Paid boxes for the previous employment in the current tax year are disabled because these details have not been provided by the employee.</li> <li>• Prev. Pay &amp; Tax Amended - Select this if the employee has not provided you a P45 from their previous employer. If this is selected the Present Circumstances box is disabled but the existing selection is retained as a record of the setting when the employee started. The Gross Pay and Tax Paid boxes for the previous employment in the current tax year are also enabled so that these details can be entered.</li> <li>• Expat - Select this if the employee works for an overseas employer and has been seconded to work in the United Kingdom. The Gross Pay and Tax Paid boxes for the previous employment in the current tax year are disabled because these details are not relevant for the employee.</li> </ul>

<b>Status...</b>	<p>If this is selected you must also choose one of these options in the Present Circumstances box to record the employee's residency intentions:</p> <ul style="list-style-type: none"> <li>○ Intend to live in the UK for 183 days or more</li> <li>○ Intend to live in the UK less than 183 days</li> <li>○ Will be living abroad.</li> </ul> <ul style="list-style-type: none"> <li>● Pension Recipient - Select this if the employee has not provided you a P45 from their previous employer. If this is selected the Recently Bereaved and Annual Pension boxes are enabled so these details can be recorded if relevant. The Gross Pay and Tax Paid boxes for the previous employment in the current tax year are also enabled so that these details can be entered.</li> </ul>
<b>EEA</b>	An indicator for citizens of the European Economic Area (EEA). The box is only enabled if the Status box is set to <i>Expat</i> . If an employee is sent to work by their employer in a country in the EEA, and they have a valid form E101 issued by that country, then they are exempt from paying NICs in the UK.
<b>EPM6</b>	Select to indicate that the employer operates an Employment Procedures Manual appendix 6 (EPM6) modified PAYE scheme. These are modified PAYE schemes that employers of expatriate employees can apply to HMRC to operate. <b>Note:</b> This box is relevant only if the Status box is set to 'Expat'.
<b>Present Circumstances</b>	<p>Indicates the employee's employment circumstance since the previous 6 April. This box is enabled if the Status box is set to 'P45 Provided', 'No P45 Provided' or 'Expat'. Set this to one of the following:</p> <ul style="list-style-type: none"> <li>● 'A' if this is the employee's first job since the previous 6 April</li> <li>● 'B' if this is the employee's only job</li> <li>● 'C' if the employee has another job, or receives a state or occupational pension.</li> </ul> <p>For expatriate employees:</p> <ul style="list-style-type: none"> <li>● 'Intend to live in the UK for 183 days or more'</li> <li>● 'Intend to live in the UK less than 183 days'</li> <li>● 'Will be living abroad'.</li> </ul> <p><b>Note:</b> You must select 'A', 'B', or 'C' for each employee, regardless of whether or not they received a P45.</p>
<b>Employee's First FPS Already Submitted</b>	<p>An indicator that the employee's first FPS has been submitted. It is selected for the employee when the <a href="#">Payroll - Utilities - Update</a> command is run for the period in which the first Full Payment Submission (FPS) is submitted.</p> <p><b>Important:</b> If the new employee has already been included in a first FPS in the tax year when the record is created, perhaps using a different software product or manually using the HMRC web site, you must select this box manually.</p>
<b>Recently Bereaved</b>	An indicator that the person is being paid because they are a recently bereaved spouse or civil partner.
<b>Annual Pension</b>	If you start making occupational pension (including annuity) payments to an individual and your pension scheme is registered with HMRC then the first time you pay them you must state the full annual amount of the pension. Do not pro-rata it from the start date.

### 3.2.3.2 To-Date Details tab (2014-15 tax year)

Once you have created at least one employee record, you can use the **To-Date** command on the **Action** menu associated with the **Processing** form to enter the income tax year to-date figures for each employee.

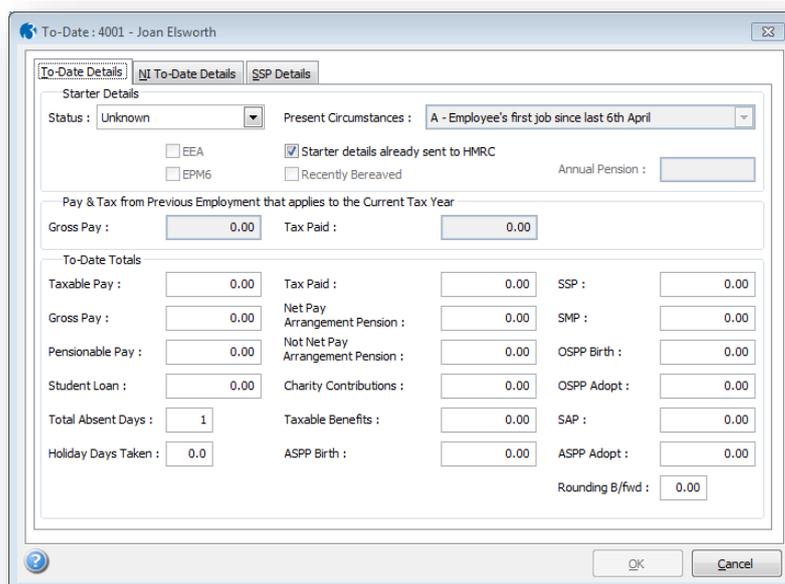
- If you are creating employee records part way through the income tax year, you must record each employee's to-date values, perhaps using information from your previous payroll system. You can maintain up to seven changes of NI code. When entering a new employee during a tax year, you can record the history of NI code changes on the **NI To-Date Details** tab. As you complete a line, a new blank line is made available for another code change if required.
- If you are creating employee records at the start of a new income tax year, you only need enter values for the last eight weeks or two months pay for each employee. This is required for statutory payments like Statutory Sick Pay, Statutory Maternity Pay, and Statutory Adoption Pay.

- If a new employee starts part way through your income tax year, you enter the to-date values using the information on their P45.
- In exceptional circumstances, you might need change the to-date values to correct errors made in respect of previous pay periods.

**Note:** Apart from the gross pay and tax paid in previous employment, all to-date figures are maintained automatically by the application as you carry out each period's payroll calculations. If setting up your payroll part way through an income tax year, you need to enter the values that apply for the current income tax year to-date from your existing records. If you are setting up your payroll at the start of a new income tax year, leave the to-date boxes blank.

**To-Date Details tab**

Tip: See the [HMRC web site](#) for more details of the information that must be included on the various Real Time Information submissions.



Box	Description
<b>Status</b>	<p>A setting that indicates whether the employee has been provided with a P45 form from their previous employment or HMRC need to be informed that the employee did not provide a P45.</p> <p>You can choose one of these settings:</p> <ul style="list-style-type: none"> <li>• <b>P45 Provided</b> - Select this if the employee has provided you a P45 from their previous employer. If this is selected you must also choose an option in the Present Circumstances box. The Gross Pay and Tax Paid boxes for the previous employment in the current tax year are also enabled so that these details can be entered.</li> <li>• <b>No P45 Provided</b> - Select this if the employee has not provided you a P45 from their previous employer. If this is selected you must also choose an option in the Present Circumstances box. The Gross Pay and Tax Paid boxes for the previous employment in the current tax year are disabled because these details have not been provided by the employee.</li> <li>• <b>Prev. Pay &amp; Tax Amended</b> - Select this if the employee has not provided you a P45 from their previous employer. If this is selected the Present Circumstances box is disabled but the existing selection is retained as a record of the setting when the employee started. The Gross Pay and Tax Paid boxes for the previous employment in the current tax year are also enabled so that these details can be entered.</li> </ul>

	<ul style="list-style-type: none"> <li>• <b>Expat</b> - Select this if the employee works for an overseas employer and has been seconded to work in the United Kingdom. The Gross Pay and Tax Paid boxes for the previous employment in the current tax year are disabled because these details are not relevant for the employee.</li> </ul> <p>If this is selected you must also choose one of these options in the Present Circumstances box to record the employee's residency intentions:</p> <ul style="list-style-type: none"> <li>○ Intend to live in the UK for 183 days or more</li> <li>○ Intend to live in the UK less than 183 days</li> <li>○ Will be living abroad.</li> </ul> <ul style="list-style-type: none"> <li>• <b>Pension Recipient</b> - Select this if the employee has not provided you a P45 from their previous employer. If this is selected the Recently Bereaved and Annual Pension boxes are enabled so these details can be recorded if relevant. The Gross Pay and Tax Paid boxes for the previous employment in the current tax year are also enabled so that these details can be entered.</li> </ul>
<b>EEA</b>	<p>An indicator for citizens of the European Economic Area (EEA). The box is only enabled if the Status box is set to <b>Expat</b>. If an employee is sent to work by their employer in a country in the EEA, and they have a valid form E101 issued by that country, then they are exempt from paying NICs in the UK.</p>
<b>EPM6</b>	<p>Select to indicate that the employer operates an Employment Procedures Manual appendix 6 (EPM6) modified PAYE scheme. These are modified PAYE schemes that employers of expatriate employees can apply to HMRC to operate.</p> <hr/> <p>Note: This box is relevant only if the Status box is set to 'Expat'.</p>
<b>Present Circumstances</b>	<p>Indicates the employee's employment circumstance since the previous 6 April. This box is enabled if the Status box is set to 'P45 Provided', 'No P45 Provided' or 'Expat'. Set this to one of the following:</p> <ul style="list-style-type: none"> <li>○ 'A' if this is the employee's first job since the previous 6 April</li> <li>○ 'B' if this is the employee's only job</li> <li>○ 'C' if the employee has another job, or receives a state or occupational pension.</li> </ul> <p>For expatriate employees:</p> <ul style="list-style-type: none"> <li>○ 'Intend to live in the UK for 183 days or more'</li> <li>○ 'Intend to live in the UK less than 183 days'</li> <li>○ 'Will be living abroad'.</li> </ul> <hr/> <p><b>Note:</b> You must select 'A', 'B', or 'C' for each employee, regardless of whether or not they received a P45.</p>
<b>Starter details already sent to HMRC</b>	<p>An indicator that an employee's starter declaration has already been included in a previous Full Payment Submission.</p> <p><b>New Employees</b></p> <p>If a new employee being created in Opera is a new starter in your business in the current pay period (rather than an existing employee who is being added in Opera) then <i>this option must not be selected</i> so that their starter declaration details are included in their first FPS.</p> <p><b>Existing Employees</b></p> <p>If you are creating a new employee record in Opera for someone who is not a new starter, that is they are an existing employee of yours (perhaps you used a different payroll product previously) then <i>this option must be selected</i> to prevent the employee's starter declaration from being included in their FPS created in Opera. You should also set the Starter Details option to 'Prev. Pay &amp; Tax Amended'.</p> <hr/> <p>Note: This option is selected automatically for a new starter when the <a href="#">Payroll - Utilities - Update</a> command is run at the end of the pay period in which the first Full Payment Submission (FPS) is submitted.</p>
<b>Recently Bereaved</b>	<p>An indicator that the person is being paid because they are a recently bereaved spouse or civil partner.</p>
<b>Annual Pension</b>	<p>If you start making occupational pension(including annuity) payments to an individual and your pension scheme is registered with HMRC then the first time you pay them you must state the full annual amount of the pension. Do not pro-rata it from the start date.</p>

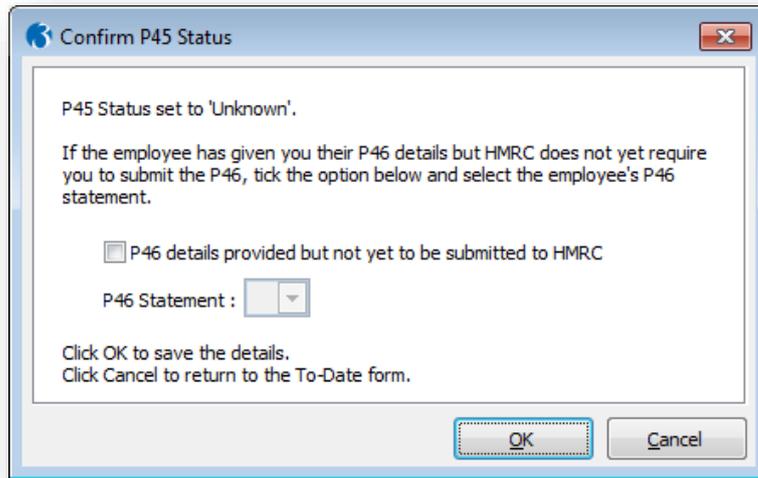
<b>Pay &amp; Tax from Previous Employment that applies to the Current Tax Year</b>	
<b>Gross Pay</b>	The gross pay from the employee's previous employment in the current Income Tax year. This field updated from the Gross Pay as Shown field if the employee left their previous employer in the current Income tax year. It is disabled unless you selected 'Previous Pay Amended' in the P45 Status field.
<b>Tax Paid</b>	<p>The tax paid from the employee's previous employment in the current Income Tax year. The field is disabled if the <a href="#">Leave Date</a> falls in an earlier Income Tax year.</p> <p>Important: It is the new employers responsibility to confirm the figure in the <b>Total tax to date</b> box on the employee's P45 is correct. They must then update the Tax Paid field with the correct figure, which may be the same figure in the <b>Total tax to date</b> box if it is correct, or another figure if it is wrong.</p> <p>Tip: To check whether the Income Tax figure is correct, use the PAYE Tax Calculator in the Employer's section of the HMRC web site.</p>
<b>To-Date Totals</b>	
<b>Taxable Pay/Tax Paid</b>	The total value of taxable pay and tax paid in this tax year. For new employees, this information is provided on the P45. If you are setting up your payroll part way through the income tax year and the employee joined your company in a previous pay period, then the values you enter in the <b>Total Taxable Pay</b> and <b>Total Tax Paid</b> boxes should be the sum of the values taken from the P45 plus the taxable pay and tax paid in the employment with you. That is, the values should represent the employees total taxable earnings and tax paid for the current year, irrespective of employer. If you are setting up your payroll at the start of a new income tax year, leave these boxes blank.
<b>Gross Pay</b>	The gross earnings to-date regardless of whether it is subject to national insurance.
<b>Pensionable Pay</b>	The value of pensionable pay and pension paid in the income tax year to-date. These values must apply to the income tax year to-date, not the pension year to-date which may be different. If they are different, the pension year to-date values are accumulated on the employees pay record and can be cleared at the end of the pension year using the <b>Zerose Balances</b> command on the <b>EOY/Special Reports</b> menu. The values entered here relate to occupational pension schemes. If you are setting up your payroll at the start of a new income tax year, leave these boxes blank.
<b>Student Loan</b>	The total value of any student loan deductions taken for the income tax year to-date. If you are setting up your payroll at the start of a new income tax year, leave this box blank.
<b>Total Absent Days</b>	The number of days absence recorded for the employee in the current income tax year to-date.
<b>Holiday Days Taken</b>	<p>The number of days holiday recorded for the employee.</p> <p>If the employee took holiday in the current pay period - and the days were entered on the <a href="#">Payroll - Processing - Holiday</a> form, those days are added here when the <a href="#">Payroll - Utilities - Update</a> command is run at the end of the pay period. You can also enter the number of days manually.</p> <p>Important: You must clear this box at the end of your company's working year. Opera does not clear it when the <a href="#">Payroll - EOY/Special Reports - End of Year Cleardown</a> command because your company's working year may not be the same as the tax year.</p>
<b>Net Pay Arrangement Pension</b>	<p>Pension contributions that are calculated and deducted from gross pay, meaning tax relief is given on the deduction.</p> <p><i>For example, if the contribution is £100, £100 will be deducted from the employee's gross pay and paid into the pension scheme. As the contribution is taken from pay before tax is calculated the employee is effectively been given full tax relief.</i></p> <p>Note: The Deduct Before Tax option on the <a href="#">Payroll - Maintenance - Deduction Profile</a> must be selected for the deduction to be calculated as a 'net pay arrangement pension deduction'.</p>
<b>Not Net Pay Arrangement Pension</b>	<p>Pension contributions that are calculated and deducted from net pay, meaning tax relief is not given on the deduction.</p> <p>Note: The Deduct Before Tax option on the <a href="#">Payroll - Maintenance - Deduction Profile</a> must <i>not</i> be selected for the deduction to be calculated as a 'not net pay arrangement pension deduction'.</p>
<b>Charity Contributions</b>	The total value of charity contributions deducted from the employees pay for the income tax year to-date in respect of donations to officially approved charities. If you are setting up your payroll at the start of a new income tax year, leave this box blank.

<b>A.S.P.P. Birth</b>	The value of any Additional Statutory Paternity Pay (Birth) for the income tax year to-date. If you are setting up your payroll at the start of a new income tax year, leave this box blank.
<b>SSP/SMP</b>	The total values for SSP (Statutory Sick Pay) and SMP (Statutory Maternity Pay) for the income tax year to-date. If you are setting up your payroll at the start of a new income tax year, leave these boxes blank.
<b>O.S.P.P. Birth</b>	The value of any Statutory Paternity Pay (Birth) for the income tax year to-date. If you are setting up your payroll at the start of a new income tax year, leave this box blank.
<b>O.S.P.P. Adopt</b>	The value of any Statutory Paternity Pay (Adoption) for the income tax year to-date. If you are setting up your payroll at the start of a new income tax year, leave this box blank.
<b>S.A.P.</b>	The value of any Statutory Adoption Pay for the income tax year to-date. If you are setting up your payroll at the start of a new income tax year, leave this box blank.
<b>A.S.P.P. Adopt</b>	The value of any Additional Statutory Paternity Pay (Adoption) for the income tax year to-date. If you are setting up your payroll at the start of a new income tax year, leave this box blank.
<b>Rounding B/Fwd</b>	For cash-paid employees only, the balance owed by the employee as a result of any rounding on the pay for coinage purposes. The application ensures that the final rounding balance is deducted from an employee who is leaving in the current period, when you use the Calculation command.

Notes

### 3.2.3.3 Confirm P45 Status

This form is displayed after the *Payroll - Processing - To-Date* form is closed if the **P45 Status** box is set to *Unknown*. This should only be selected if the employee has not provided a P45 and a P46, P46 (Expat) or P46 (Pen) must not yet be sent to HMRC.



Box	Description
P46 details provided but not yet to be submitted to HMRC	<p>Select this option if the employee has not provided a P45 and a P46 must not be sent to HMRC yet. This is normally the case if the employee's earnings have not yet reached <u>LEL</u> for the week or month.</p> <p>Ticking this option will ensure that the employee is set to the correct tax code if a P46 for the employee must not yet be sent to HMRC yet, depending on the selection you make from the <b>P46 Statement</b> box.</p> <p><b>Important:</b> If this box is not ticked you must ensure that the correct tax code is used.</p>
P46 Statement	<p>This is enabled only if the <b>P46 details provided but not yet to be submitted to HMRC</b> option is selected. In this case you must select either of the following so that the employee's tax code is set the emergency tax code, which is held on the <u>Payroll - Utilities - PAYE/NI/Stat. Payments</u> form:</p> <p><b>A - Employee's first job since last April.</b> If this is selected the employee's tax code will be set to the emergency tax code for the tax year on a cumulative basis. A message is displayed to confirm this after this form is closed.</p> <p><b>B - Now employee's only job.</b> If this is selected the employee's tax code will be set to the emergency tax code for the tax year on a week1/month1 basis. A message is displayed to confirm this after this form is closed.</p> <p><b>Note:</b> If box C is relevant to the employee, which indicates that they have another job or receive an occupational pension, a P46 must be submitted as soon as the employee starts work. In this situation you must choose P46 Required for the <b>P45 Status</b> box on the <u>Payroll - Processing - To-Date</u>. In this situation you must choose 'P46 Required' for the P45 Status</p>

**NI To-Date Details**

Notes

Box	Description
<b>Rate</b>	A letter that indicates the national insurance rate applicable to the employee. The command allows for the entry of values by NI letter. Use the first row for the entry of values for the first NI rate, and the second and subsequent rows for further changes. The last rate is always regarded as the current one. The product will cope with up to 8 changes of NI code during any tax year.
<b>Contributions To-Date</b>	The value of the employer's and employee's national insurance contributions for the income tax year to-date.  <b>Note:</b> Because NIC rebates are deducted from NICs automatically, it is possible to have a negative value for an employers NIC, if the rebate exceeds the subtotal. This means you can enter a negative value, if applicable.
<b>Earnings To-Date</b>	The earnings to-date are categorised under the following headings: <ul style="list-style-type: none"> <li>• Total: the total earnings on which national insurance is deductible</li> <li>• UAP - UEL: earnings above the Upper Accrual Point (UAP) up to and including the Upper Earnings Level (UEL)</li> <li>• ET - UAP: earnings above the Earnings Threshold (ET) up to and including the UAP</li> <li>• LEL - ET: earnings above the Lower Earnings Limit (LEL) up to and including the Earnings Threshold</li> <li>• To LEL: earnings at the Lower Earnings Level.</li> <li>•</li> </ul> <b>Note:</b> From the 2013-14 tax year all employees earnings - even those whose total earnings are below the Lower Earnings Limit - is recorded and displayed in the Total boxes. Each period's earnings are included in the respective Full Payment Submission if the Use Real Time Information box is selected on the <a href="#">Payroll - Utilities - Set Options</a> form.
<b>SCON</b>	<i>The SCON (scheme contracted out number) applicable to NI rates F, G and S. This must be a SCON already identified for the employee record. Where Advanced Pension Processing is in use, this must be a SCON from an existing pension scheme record.</i>  <i><b>Note:</b> SCON numbers are no longer used. They were previously assigned to employers by HMRC to maintain Contracted Out Money Purchase (COMP) schemes and Contracted Out Salary Related (COSR) schemes.</i>
<b>Period</b>	The period in which the NI code became active.
<b>Director</b>	An option that indicates whether the employee was a director during the period(s) associated with the NI code.

**Director...**

To-Date Details		NI To-Date Details		Contributions To-Date				Earnings To-Date					
Rate	Ers	Ees	Cont Out	Total	Cont Out	To LEL	LEL - ET	ET-UEL	SCON	Period	Dir.		
C	2579.20	0.00	0.00	24000.00	0.00	3340.00	510.00	20150.00		1	<input type="checkbox"/>		
F	134.88	106.12	106.12	24000.00	1322.00	1078.00	165.00	1157.00		11	<input checked="" type="checkbox"/>		
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0	<input type="checkbox"/>		

**SCON/NI To-Date Totals**

As values are entered for the NI rates and SCON records, the program displays the WENIC totals at the bottom of the screen. The sum of the values held on all WENIC transactions for an employee must agree exactly with the total of the corresponding NI to-date. If values do not agree, the message appears when the end of the table entries is reached

Notes

### SSP Details

The SSP Full Details section of the SSP Details tab will only be available to those who have activated the 'Use Full SSP Processing' option. It allows an employer to indicate any previous SSP details relating to an employee from their previous system. If there is a remaining PIW then the system can refer back to these dates to determine whether it is a brand new or linked PIW.

Box	Description
<b>SSP Full Details</b>	<p>If the Use Full SSP Processing option is selected on Payroll &gt; Set Options, you can enter additional SSP to-date values for the following:</p> <ul style="list-style-type: none"> <li>the start date of the period of incapacity for work (PIW (Period of Incapacity for Work))</li> <li>the end date of the PIW</li> <li>an option to indicate whether SSP is payable within the above-stated PIW</li> <li>the number of waiting days applicable</li> <li>the number of weeks for which SSP has been paid</li> <li>the start date of a linking letter (Social Security benefit claim).</li> </ul> <p><i>For example, the employee may have a previous linked PIW for this period of sickness, the employer can indicate the Start of the previous PIW and the End of the previous PIW along with any Waiting Days that have already been sat and so on. If this is the first period of sickness that the employee has sat, there is no need to fill out these boxes as the To-Date screen is automatically maintained by the system.</i></p>
<b>SSP Days</b>	<p>If the Use Full SSP Processing option is not selected on Payroll &gt; Set Options, the application uses this field to record the number of days for which SSP was paid to the employee during the current PIW (Period of Incapacity for Work).</p> <p>This is added to when an employee is paid SSP that is linked to a previous PIW. When a new PIW is started, the to-date value is cleared down. This figure is not cleared down at the tax year end. If you are setting up your payroll at the start of a new income tax year, enter the number of days for which the employee has been paid SSP in their current PIW.</p>
<b>SSP Periods</b>	<p>If the Use Full SSP Processing option is not selected on Payroll &gt; Set Options, the application uses this field to record the employee's pay in each of the last eight payroll periods.</p> <p>Entitlement to SSP is based upon the average of an employee's pay during the previous eight weeks for weekly-paid employees or two/three months for monthly-paid employees.</p> <p>This is for the purpose of calculating SSP daily rate entitlement and is based on gross NI'able earnings over the last eight weeks or two/three months and is used to calculate the average earnings over these periods.</p>

**SSP Periods...** When Full SSP Processing is not in use you should enter the details of the previous periods' pay. When Full SSP Processing is in use, these fields are redundant. The information required to establish average pay for SSP is built up by running the payroll for the required eight weeks or two months. If SSP is required to be paid prior to this, there is an override average pay facility when entering a new SSP PIW.

Notes

**Remember**, if this is a first period of sickness that the employee has sat, there is no need to fill out these boxes as the To-Date screen is automatically maintained by the system.

### **3.2.3.4 To File P45 (Part 3) or P46 Returns Online**

*You can submit P45 (Part 3) returns to HMRC online for new employees who give you a P45 when they start together with employees who started in an earlier pay period but did not give you a P45 when they started, but receive it from their previous employer in a later pay period.*

*This is perhaps best illustrated with an example.*

*Four new employees start their employment with you during the same pay period - employee 1, employee 2, employee 3 and employee 4. Employees 1 and 2 give you their P45 from their previous employer. Employees 3 and 4 have mislaid their P45s and tell you they will bring them in as soon as they can.*

*You submit P45s (Part 3) for employee 1 and for employee 2. You also submit P46s for employee 3 and for employee 4. You then run your payroll as normal and close the pay period.*

*You then have another two new starters in the new pay period - employee 5 and employee 6. They give you their P45 from their previous employer. Employee 3 and employee 4 also now give you their P45s.*

*You now submit the P45s to HMRC for employee 5 and employee 6 - new starters in the current pay period, with employee 3 and employee 4 - who started in the previous pay period.*

*Follow these instructions to submit the P45 (Part 3) or P46 returns to HMRC for new employees who start in the current period together with those for employees who started in an earlier period.*

#### **P45 & P46 Returns & Real Time Information**

*Until the end of the 2012-13 tax year a P45 has four parts (Part 1, Part 1A, Part 2 and Part 3). You send Part 1 to HMRC and give the other parts to the employee. The employee then gives Part 2 and 3 to their new employer or to Jobcentre Plus if they are not working. They keep Part 1A for their own records. If the employee does not have a P45, a P46 must instead be submitted to HMRC.*

*Because of the introduction of Real Time Information most employers must not submit P45 and P46 returns online or on paper in the 2013-14 tax year. For most employers this will apply from the start of the tax year. Details that were included on the P45, and also on the P46, are included in the Full Payment Submission for Real Time Information. You must however still give a leaver their copy of the P45 as normal.*

*Some employers will continue with existing PAYE practices until later in the tax year.*

### To File P45s (Part 3) or P46 Returns Online

1. Add the employees to the application using the Payroll - Processing command. These employees are set as 'New Starters' in the application.
2. For those employees who have provided a P45, add the details of their previous employment to the employee's To-Date form. Then set the P45 Status box for the employee to P45 Provided on the To-Date form, and enter the other details.
3. For those employees who are waiting for their P45 from their previous employer, set the P45 Status box on the To-Date form to 'P46 Required', and enter the other details.
4. If a new employee started in the current pay period:
  - If the employee provided a P45, create a P45 (Part 3) online file by ticking the Include New Starters box and the File Online box on the Periodical Reports - P45 (3) New Employee form. The report picks up all the new employees' who were set as P45 Provided on the To-Date form.
  - If the employee did not provide a P45, submit a P46 return by ticking the Include New Starters box and the File Online box on the Periodical Reports - P46 form. The report picks up all the new employees' who were set as P46 Required on the To-Date form.
5. If an employee who started in an earlier pay period now provides their P45:
  - a. Set the P45 Status box for the employee to P45 Provided on the To-Date form, and enter the other details.
  - b. Create the P45 (Part 3) online file by ticking the Include Prior Period Starters box and the File Online box on the Periodical Reports - P45 (3) New Employee form. The report picks up all the new employees' who were set as P45 Provided on the To-Date form.
6. Use Online Filing Manager to submit the returns to HMRC:
  - a. Submit the P45s (Part 3) for both the new starters in the current pay period together with those who started in an earlier pay period.
  - b. Submit the P46 for new starters in the current period who did not provide a P45 from their previous employer.

**Note:** P45 (Part3) returns for this pay period starters, and those for new employees in an earlier pay period, can be submitted to HMRC at the same time by ticking both the Include New Starters box and the Include Prior Period Starters box on the Periodical Reports - P45 (3) New Employee report. Online Filing Manager will then pick up these employees and submit the returns together to HMRC.

### 3.2.3.5 To Record a Leaver

1. Open the **Payroll** folder and then click Processing or click the **Payroll & HR** tab on the Ribbon Bar and then click **Payroll - Processing**.
2. If you are using groups, in the **Select Payroll Groups** list, click to select the group(s) you want to process and then click **OK**.
3. Retrieve the employee record for the employee who is leaving, click **Action** and then click **Leavers**.
4. In **Leaver Flag**, click to select the type of leaver:
  - a. For type **D** and **L** leavers, in **Leave Date** enter the date the employee left. The **Leave Period** is updated automatically. This information is included on the P45(1) report or online submission via Online Filing Manager.
  - b. Select **R** to reinstate an employee who was previously set as a type **D** and **L** leaver. If the employee is a director, you are asked if you want to update the employee's record to calculate NI as a normal employee. For more information, see the Help topic for the **Adv** option on the employee's record.

**Tip:** To remove an employee from the Payroll application who was set up incorrectly, perhaps because they never started work, select **X** from the **Leaver Flag** box. The employee's record will be removed when the [Update](#) command is run.

5. To store the record, click **OK**.

**Note:** If you have the Personnel application, the personnel record will be updated and the leave date can be added to the employee's current job record.

### 3.2.3.6 To Record a Deceased Employee

You need to consider whether the employee was due wages, due to make payments such as student loans or child support payments, or was receiving any statutory payments etc. Earnings of an employee who dies before payment is made are subject to normal tax rules but no National Insurance contributions are due.

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**Tip:** For full details of HMRC requirements for processing deceased employees, refer to the *Employer Further Guide to PAYE and NIC guide (CWG2)*.

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Follow these steps after final calculations of the employee's payments and deductions.

1. Open the **Payroll** folder and then click **Processing** or click the **Payroll & HR** tab on the Ribbon Bar and then click **Payroll - Processing**.
2. If you are using groups, in the **Select Payroll Groups** list, click to select the group(s) you want to process and then click **OK**.
3. Retrieve the relevant employee, click **Action** and then click **Details & Bank**. The **Details & Bank** form is displayed. Tick the **Deceased** box and click **OK**. A message is displayed when this box is selected that reminds you of the importance of ensuring that the correct NI code is used. No NICs are due on the earnings of an employee who dies before payment is made but PAYE must still be paid.
4. Click **Action** again select **Leavers**. In **Leaver Flag**, select **L** (Leaver this period), enter the date the employee died and the leave period. Then click **OK**. You then need to send the employee's P45 to HMRC and print the remaining parts for the employee's personal representatives.
5. Open the **Payroll** folder and then click **Periodical Reports** or click the **Payroll & HR** tab on the Ribbon Bar and then click **Payroll - Periodical Reports**.
6. Click **P45**. If you are using groups, in the **Select Payroll Groups** list, click to select the group(s) you want to process and then click **OK**.
7. In the **Range** boxes, select the employee's code. The next step depends on whether you will submit the P45 to HMRC online (most employers must submit P45s online) or submit it on paper:
  - a. To submit the P45 return to HMRC online, tick the **File Online** box. Click **OK** and print the employee parts of the P45 (Parts 1A, 2 and 3). Then submit the P45 to HMRC using Online Filing Manager.
  - b. To print all parts of the P45, untick the **File Online** box. Click **OK** and print both the HMRC and employee parts of the P45 (Parts 1A, 2 and 3). Then send the P45 to HMRC.

### 3.2.4 Employee Entries – Payment & Deductions

Once you have created at least one employee record, you can use the Pay & Deductions command on the Action menu associated with the Processing form to enter the payment and deduction details for each employee. You can define which payments and deductions are repeated for each pay period, unless overridden. So once you have set up each employee's payments and deductions, you only need to make changes that are necessary on a period-by-period basis. The application automatically calculates pay on all payments and deductions you have chosen to repeat each period. You use the Add command on the Action menu on the Payments & Deductions form to set up the payments and deductions for the currently selected employee. Payments are set up on the Payments tab and deductions on the Deductions tab.

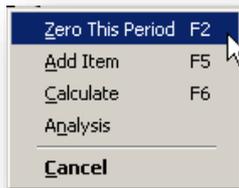
**Notes:** Employee pay records are not updated with the payments and deductions you define until you use the Calculation command.

Changes to salaried and weekly-paid employees can also be recorded in the Personnel module. Such changes update the salary or basic pay element numbers identified in the Salary Number and Basic Pay Number boxes on the Set Options form in the Personnel module.

The system displays all of the employee's default payments and deductions based on the employee profile. A number of columns will also be displayed to enter payment values for the employee such as permanent and temporary values.

#### Actions

When you click Action on the Payments & Deductions form, the following commands are available:



Use this command	To
<b>Zero This Period</b>	Clear the payment or deductions value for the current pay period. In certain circumstances, the application does this automatically during the payroll calculation procedure. For example, if you attempt to pay an employee holiday pay who has not sufficient holiday fund, no payment is made.
<b>Add Item</b>	Add a new payment or deduction to the employee record that does not exist on the employee profile.
<b>Calculate</b>	Display the results of calculating the pay for the employee this period.
<b>Analysis</b>	Assign nominal dimensions to the employee. This only applies if you have the Advanced Nominal Ledger or an external nominal ledger. Note that dimensions assigned on this form apply to all payments and deductions for the currently selected employee.

## Payments

Notes

Perm. Value	Temp. Value	Units	Rate	Description	T.P	T.D.L.P	T.D.T.P
3660.00	0.00	0.00	0.0000	Basic	0.00	21960.00	0.00
0.00	0.00	0.00	0.0000	Expenses	0.00	0.00	0.00
0.00	0.00	0.00	0.0000	Bonus	0.00	0.00	0.00
0.00	0.00	0.00	0.0000	S.S.P.	0.00	0.00	0.00

Box	Description
<b>Perm. Value</b>	A 'permanent' value to be repeated each pay period. Although described as 'permanent', you can change it at any time. You can override it for a given pay period by making an entry in the Temp. Value column or update it using the Global Changes command on the EOY/Special Reports menu. An example of use for a permanent payment is a salary.
<b>Temp. Value</b>	A temporary value you want to use for the current period only. You can use this to override the value in the Perm. Value box or for occasional payments, such as one-off expenses.
<b>Units</b>	The number of hours for the rate or, in the case of SSP (Statutory Sick Pay) /SMP (Statutory Maternity Pay) units, the number of days. If payments are made on the basis of the number of hours worked, you can enter the number of hours each pay period. If the Retain Units option is selected on the Payment Profiles form for the payment concerned, the units are retained and displayed as a default in the subsequent periods. For example, you might want to retain a standard number of working hours for a basic pay element, while leaving overtime elements open without a default. Fractions of hours are treated as either minutes or decimals according to the selection in the Hours and Minutes option on the Options Page 2 tab of the Set Options form.
<b>Rate</b>	The rate per unit. This only applies if you have made an entry in the Units column. Pay is calculated by multiplying the units by the rate.
<b>Description</b>	The name of the payment profile.
<b>T.P.</b>	This column will display the value of 'This Period' of the current period once a Calculate has been run. These figures may not be accessed.
<b>T.D.L.P</b>	The cumulative value of all payments for the profile for the pay year to-date, as at last period. You can change the value in this box, but this should only be done before you use the Calculation command and where you are creating a new payroll part way through the pay year.
<b>T.D.T.P.</b>	This column will automatically display 'This Date This Period' figures after a calculation is run and may not be accessed.

### Note on SMP Payments

It may be necessary to supplement the amount of Statutory Maternity Pay calculated by the payroll software in specific circumstances. For example, if an employee qualifies for a pay rise at any time between the start of the period used to calculate SMP and the end of maternity leave, the amount of SMP paid needs to reflect that pay rise. If you are using full SMP processing within the payroll (that is, you have the **Use Full SMP Processing** option selected on the **Options Page 2** tab of the **Payroll Options** form), you will need to set up a new payment profile. Refer to the *SMP Adjustments* section of the SMP Details topic.

If you are not using full SMP processing with the payroll, you can simply override the amount of SMP paid within any period.

## Deductions

Notes

The principle of entering deductions is the same as payments except deductions types P, X and H; these types may be entered as percentage values. To do so, precede the value with a percentage sign (%).

%	Perm. Value	Temp. Value	Units	Rate	Description	T.P.	T.D.L.P.	T.D.T.P.
	0.00	0.00	0.00	0.0000	Ees CoPen	0.00	878.40	0.00
	0.00	0.00	0.00	0.0000	Ers CoPen	0.00	1098.00	0.00
	0.00	0.00	0.00	0.0000	AVC	0.00	2196.00	0.00

- Zero This Period F2
- Add Item F5
- Calculate F6
- Analysis
- Cancel

**Note** - forcing deductions to be taken before pension deductions: If you do not use Advanced Pension Processing, and need a particular deduction to be calculated before a pension deduction, that deduction's profile code must have a lower number on the Payroll - Maintenance - Deduction Profile form than the pension's profile code. For example, if an employer wants to contribute to a holiday fund after a deduction has been made for their pension, if the deduction profile's code for the pension is '003', the deduction profile's code for the holiday fund payment must be '001' or '002'. It cannot be '004' or higher. This does not apply if you use Advanced Pension Processing, the application calculates the payments without needing the deduction profiles to be set up in this way.

Box	Description
<b>%</b>	Percentage deductions are applicable only to deduction types 'P', 'X', 'V' and 'H'. Add '%' to the % column to treat the permanent value as a percentage. For a description of these deduction types, see the Deduction Profile Help topic.  If you are using the advanced pension processing facilities and the deduction type is P, X or V, you cannot amend this value here.  Note: Percentage deductions are always calculated on gross pay, even if the deduction profile's Deduct Before Tax or Deduct Before NI options are selected.
<b>Perm. Value</b>	A 'permanent' value to be repeated each pay period. Although described as 'permanent', you can change it at any time. You can override it for a given pay period by making an entry in the Temp. Value column or update it using the Global Changes command on the EOY/Special Reports menu. An example of use for a permanent deduction is a contribution to a union fund. If you are using the advanced pension processing facilities and the deduction type is P, X or V, you cannot amend this value here.
<b>Temp. Value</b>	A temporary value you want to use for the current period only. You can use this to override the value in the Perm. Value box or for occasional deductions, such as the recovery of an invoice value which has been paid on the employee's behalf.
<b>Units</b>	The number of hours for the rate. If deductions are made on the basis of the number of hours worked, you can enter the number of hours each pay period. If the Retain Units option is selected on the Deduction Profiles form for the deduction concerned, the units are retained and displayed as a default in the subsequent periods. Fractions of hours are treated as either minutes or decimals according to the selection in the Hours and Minutes option on the Options Page 2 tab of the Set Options form. If you are using the advanced pension processing facilities and the deduction type is P, X or V, you cannot amend this value here.
<b>Rate</b>	The rate per unit. This only applies if you have made an entry in the Units column. The deduction is calculated by multiplying the units by the rate. If you are using the advanced pension processing facilities and the deduction type is P, X or V, you cannot amend this value here.

<b>Description</b>	The name of the deduction profile.
<b>T.P.</b>	This column will display the value of 'This Period' of the current period once a Calculate has been run.
<b>T.D.L.P</b>	The cumulative value of all deductions for the profile for the pay year to-date, as at last period. You can change the value in this box, but this should only be done before you use the Calculation command and where you are creating a new payroll part way through the pay year.
<b>T.D.T.P.</b>	This column will automatically display 'This Date This Period' figures after a calculation is run

Notes

### Move to next record

During payment and deduction processing, it is also possible to move from one employee record to another without having to close the form and select another record. Use the 'Move to next record' to carry out this process. The Ok command will accept any changes that have been made to the payment/deduction form. Once used, it will return to the processing screen.

### 3.2.4.1 Pension Overrides

An override would be necessary if, for example, a refund was paid to someone who opts out of an auto enrolment pension after making one or more contributions. The exact override value entered is used, regardless of how the 'net of basic rate tax' option is set on the [Payroll - Maintenance - Pension Scheme](#) form for the pension scheme. This applies to both positive and negative values.

#### Net of basic rate tax

If the 'net of basic rate tax' option is selected on the pension scheme record, then a calculated pension contribution excludes basic rate tax relief. However, if an override value is entered in the Temp. column on the Pay & Deductions form to override a pension contribution Opera does not deduct basic rate tax from that value.

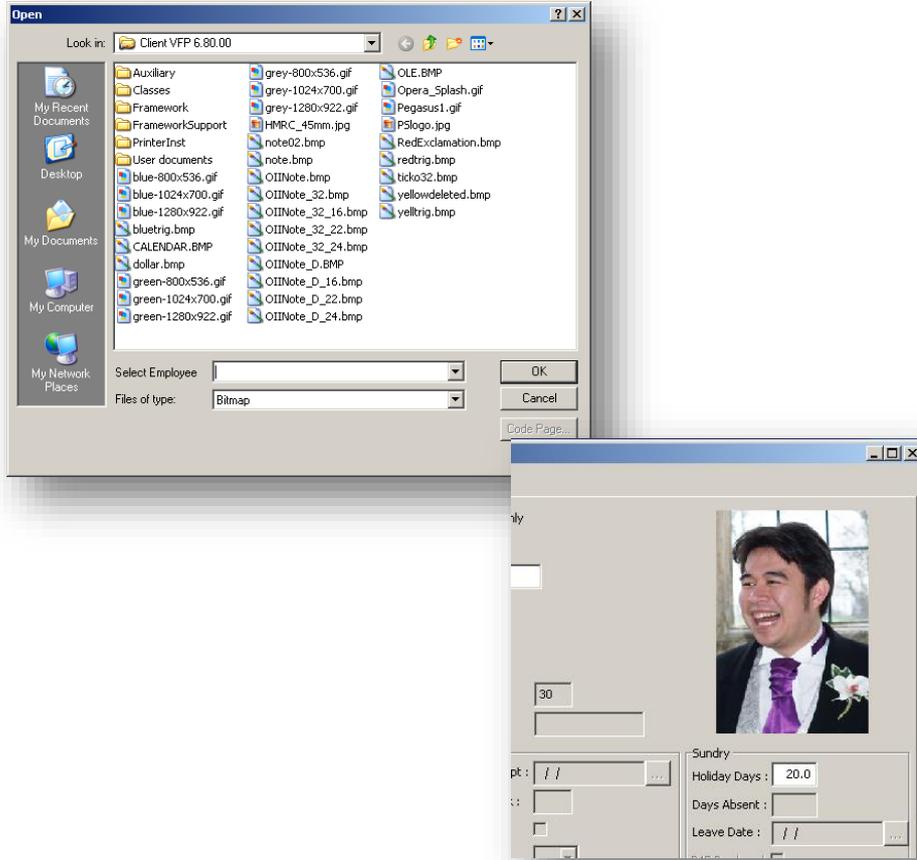
For example, if the basic tax rate is 20% and the total contribution to the pension must be £100.00 (4/5 of the total contribution is paid and 1/5 is claimed in tax relief from HMRC), the contribution will be calculated as described below but any override value you enter will not include tax relief.

Net of basic rate tax option	Automatically calculated contribution	Override contribution or refund entry
<b>Ticked</b>	The actual deduction will be £80.00 (4/5 of the total contribution). The remaining £20.00 (1/5 tax relief) will be claimed from HMRC by the pension scheme provider.	£80.00 or £-80.00 for a refund.
<b>Not ticked</b>	The actual deduction will be £100.00 (4/5 of the total contribution). In this situation £25.00 (1/5 tax relief) will be claimed by the pension provider.	£100.00 or £-100.00 for a refund.

### 3.3 Snapshot

Notes

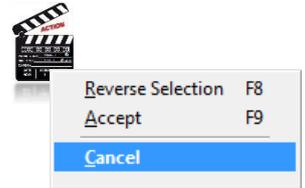
You can attach an image of an employee to the Processing form using the Snapshot command on the Action menu associated with the Processing form. You need to have stored the image as a graphic file. You can browse to locate the file and the image will appear on the General tab and be scaled to fit the space available.



### 3.4 Groups

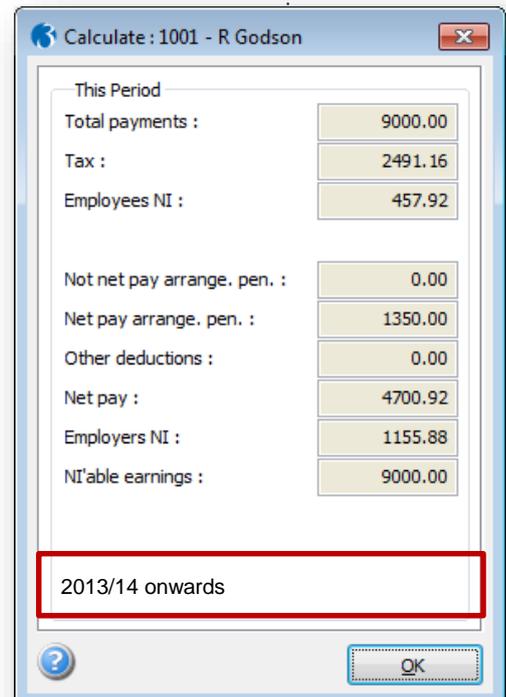
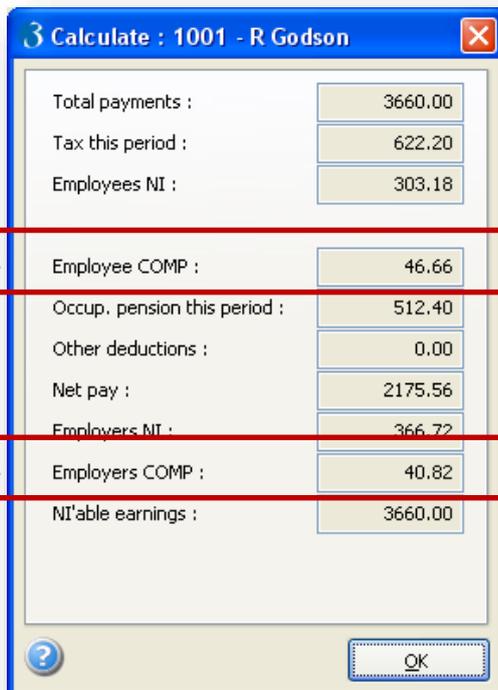
Notes

If you select multiple groups for the Processing command, you can create and maintain employee records regardless of pay frequency. You can use the Group command in the Action menu associated with the processing form to change the Groups selected for processing.



### 3.5 Calculate

Use the Calculate command on the Action menu associated with the Processing form to calculate and display the pay for the currently selected employee. You can review the details of the calculated values using the commands on the Reports menu. You might want to use this command if an employee leaves between normal pay intervals and need to produce a payslip for them immediately. If you want to calculate the entire payroll or a group within the payroll, use the Calculation command instead.



---

**Note:** This form also displays pension deductions under 'net pay arrangement schemes' (calculated before tax) and 'not net pay arrangement schemes' (calculated after tax).

---

To calculate an employee's pay

1. Open the Payroll folder, and then click Processing.
2. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
3. Retrieve the employee record for whom you want to calculate pay, click Action and then click Calculate (F6). The Calculation results form appears.
4. To close the results box, click OK.

---

This procedure will update the Net Pay field on the header record.

---

### ***Employees using the NI tax code***

Payroll will not deduct income tax for an employee that has the NI tax code. Only National Insurance is deducted if the earnings are higher than the earnings threshold. Employees that have this tax code are typically those that should not pay income tax because they will not earn more than the basic personal allowance - like students working in the summer on temporary contracts.

---

**Important:** The calculation does not warn you if the employee that uses the NI tax code earns more than the basic personal allowance, and should therefore pay tax. You must actively monitor these employees to ensure they pay tax where it is necessary for them to do so. Refer to HMRC for details on how to deal with these employees.

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**Tip:** To monitor these employees, use the To- Date Summary report or the Payroll View.

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### 3.6 Holiday

Notes

Use the Holiday (F3) command on the Action menu associated with the Processing form to record the number of full- or half-days holiday taken in the current pay period. The entry you make updates the total number of days taken displayed in the Total Holiday Days Taken box on the To-Date form associated with the employee's record.

For weekly-paid employees, record the number of weeks holiday to be taken and paid. When the application calculates pay subsequently, the number of weeks holiday is taken into account for tax allowances and national insurance threshold implications. Payments and deductions are multiplied by the number of weeks holiday where the profiles have been set up to allow for this. The employee is excluded from any payroll calculations that take place during the weeks they are on holiday.



Box	Description
<b>Enter Number of Weeks Holiday</b>	<p>The number of weeks holiday the employee is going to take. The employee is excluded from any payroll calculations that take place during the weeks they are on holiday.</p> <hr/> <p><b>Note:</b> This box is enabled for weekly paid employees only.</p>
<b>Enter Number of Days Holiday</b>	<p>The number of days holiday the employee is going to take in this pay period. The message 'Warning - holiday exceeds entitlement' is displayed if you enter more days than the employee is entitled to.</p> <p>This is calculated by using the following information:</p> <ul style="list-style-type: none"> <li>• The <b>Holiday Days</b> box displayed under <b>Sundry</b> on the <a href="#">Payroll - Processing</a> form.</li> <li>• The <b>Holidays Days Taken</b> box on the <a href="#">To-Date</a> form linked to the employee's record - which is the holiday taken so far.</li> </ul> <hr/> <p><b>Example:</b> An employee is entitled to 25 days holiday per annum and this is displayed in the <b>Holiday Days</b> box. They have already taken 15 days holiday up to the end of the previous pay period. This is displayed in the <b>Holidays Days Taken</b> box. They ask for a further 11 days holiday and this is entered in the <b>Enter Number of Days Holiday</b> box by the payroll clerk. As the total will exceed 25 the 'Warning - holiday exceeds entitlement' message is displayed.</p>

**Note:** The entry you make will be used to update the **Total Holiday Days Taken** box on the [Payroll - Processing - To-Date](#) form associated with the employee's record. This happens when the [Update](#) command is run for the pay period.

### 3.6.1 Recording Holiday Weeks

You can record the number of full weeks holiday to be taken and paid if you set up your payment and deductions profiles to do so. The payments and deductions, including the pay, tax and national insurance calculations, are then multiplied by the number of weeks holiday entered. The employee is then excluded from any payroll calculations that take place during the weeks they are on holiday.

Set these options on the relevant profiles so that payments and deductions are calculated for all weeks' holiday:

- The **Multiply for Holidays** box on the **Payment Profile** ([Payroll - Maintenance - Payment Profile](#))
- The **Multiply for Holidays** box on the **Deduction Profile** ([Payroll - Maintenance - Deduction Profile](#)).

### 3.6.2 Weekly Holiday Pay Details

There are two options on the [Payroll - Utilities - Set Options](#) form that control whether a form called **Holiday Pay Details** is opened for weekly payrolls when you select **OK** on the **Holiday** form. The form displays the average pay details for previous weeks.

The screenshot shows a dialog box with two fields. The first field is labeled 'Weeks for Holiday Pay Average' and has a numeric spinner set to '2'. The second field is labeled 'Holiday Pay Payment Number' and has a dropdown menu set to '001' with the word 'Basic' to its right.

The options that control this are:

- [Weeks for Holiday Pay Average](#) - the number of weeks used in the calculation of average holiday pay.
- [Holiday Pay Payment Number](#) - the payment profile used in the calculation of holiday pay entitlement.

For weekly-paid employees, the Holiday Pay Details form is presented with the average pay details for previous weeks, depending on the setting of the Weeks for Holiday Pay Average box on the Options Page 2 tab of the Payroll Options form. You can override the weekly, daily or hourly averages, which will only be used for entering pay details; they will not change the weeks and days entered on the previous form. You can then choose one of the following options:

- No Update
- Update Weekly
- Update Daily
- Update Hourly

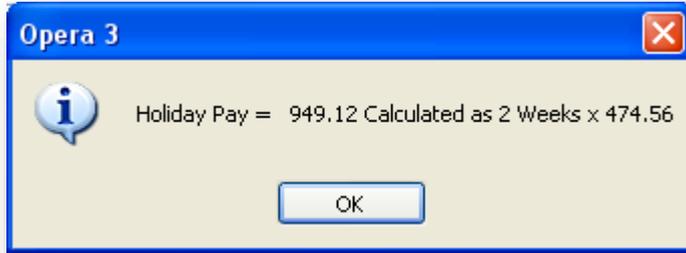
If you choose one of the update options, the corresponding units and rates are used to calculate the holiday pay using the payment specified. You can override the weekly, daily or hourly averages to update the pay details. However this will not change the weeks and days entered on the Holiday form.

---

**Note:** A third option called Current Week in Holiday Average on the Payroll - Utilities - Set Options form controls whether the current period's pay is included in the average calculation.

---





Payments		Deductions			
Perm. Value	Temp. Value	Units	Rate		De:
474.56	949.12	2.00	474.5600	Basic	
0.00	0.00	2.00	16.0000	Overtime	

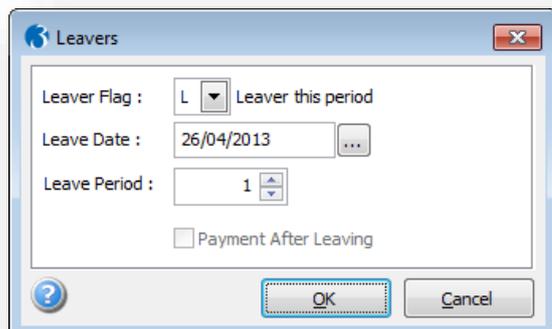
To calculate the average holiday pay the system will look at the 'Weeks for Holiday Pay Average' option to pick up the number of weeks. It will also look at the holiday profile indicated against the 'Holiday Pay Payment Number' option, which will indicate the correct profile to update with the holiday pay details.

Average Pay Details	This is the average pay detail for up to 15 pay periods.
<b>Weekly Average</b>	This indicates the calculated average weekly pay rate along with the number of weeks holiday entered from the previous form. This is taken from all of the employee's payment profiles that are set to 'Hol'able'.
<b>Daily Average</b>	This indicates the calculated average daily pay rate along with the number of days holiday entered from the previous form. This is taken from all of the employee's payment profiles that are set to 'Hol'able'.
<b>Hourly Average</b>	This indicates the calculated average hourly pay. This will only be indicated if the employee's 'Hol'able' payment profiles are recorded with hours. The weeks, days or hours on the form can be overridden as required. The override values will only be used for entering pay details, they will not change the weeks and days from the previous form. To select the type of update required, click one of the following to update the employee's Payment screen:
<b>No Update</b>	This will not carry out any update.
<b>Update Weekly</b>	This will update with a weekly rate in the Rate column, the number of weeks holiday in the Units column and the total calculated average holiday pay in the Temp column.
<b>Update Daily</b>	This will update with a daily rate in the Rate column, the number of days holiday in the Units column and the total average holiday pay in the Temp column.
<b>Update Hourly</b>	This will update with an hourly rate in the Rate column.

### 3.7 Leavers

Notes

Use the Leavers command on the Action menu associated with the Processing form to record an employee who is leaving your employment. You can also record leavers within the Personnel module. Whichever module you use, both modules are affected. For personnel employees, the leave date can be added to the employee's current job record. Three different leaver types are recorded:



**Payment After Leaving** 😊  
 This option is only applicable from 2013/14 onwards and is available if the leaver status has been changed from a D to an L.

To record a leaver (Payroll)

1. Open the Payroll folder and then click Processing or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Processing.
2. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
3. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
4. Retrieve the employee record for the employee who is leaving, click Action and then click Leavers.
5. In Leaver Flag, click to select the type of leaver:
  - a. For type D and L leavers, in Leave Date enter the date the employee left. The Leave Period is updated automatically. This information is included on the P45(1) report or online submission via Online Filing Manager.
  - b. Select R to reinstate an employee who was previously set as a type D and L leaver. If the employee is a director, you are asked if you want to update the employee's record to calculate NI as a normal employee. For more information, see the Help topic for the Adv option on the employee's record.

**Tip:** To remove an employee from the Payroll module who was set up incorrectly, perhaps because they never started work, select **X** from the **Leaver Flag** box. The employee's record will be removed when the Update command is run.

6. To store the record, click OK.

**Note:** If you have the Personnel module, the personnel record will be updated and the leave date can be added to the employee's current job record.

Code	Type of Leaver
D	<p>Left in earlier period or dismissed without pay in the current period. The employee receives no pay in the current pay period, but their employee record is retained for reporting purposes.</p> <p><b>Note:</b> An employee marked as a 'D' leaver is included in the Full Payment Submission in the pay period in which they are marked as a leaver. The leave date is included in the submission to inform HMRC that the employee left your employment in an earlier period.</p>
L	<p>Leaves at the end of the current pay period. When you subsequently use the Calculation command, the employee's pay is calculated accordingly and a final payslip provided. Their pay records are retained for subsequent reporting purposes, including the statutory end of year returns, but they are excluded from future payroll calculations.</p> <p><b>Note:</b> An employee marked as an 'L' leaver is included in the Full Payment Submission as normal, even if they do not receive any pay. The leave date is included in the submission to inform HMRC that the employee left your employment in this period.</p>

<b>X</b>	Technical leaver. Use this type if you want to remove an employee's record from the file completely, because the record was created in error. The pay record is cleared from the file completely the next time you use the Update command (provided you have also run a calculation).
<b>R</b>	Re-instate leaver. This flag will reinstate an employee previously marked as a leaver using the flags 'L' or 'D' by reactivating their pay records.

Notes

For type 'D' and 'L' leavers you must enter the date of leaving which is printed on the employee's P45 report.

### 3.7.1 Options

Box	Description
<b>Leave Date</b>	<p>The employee's leave date, which can be up to six years before today's date or 30 days ahead. Dates outside of this date range will fail the HMRC validation when the Full Payment Submission is submitted.</p> <p><b>Note:</b> For type 'D' and 'L' leavers you must enter the date of leaving, which is included in the Full Payment Submission and printed on the employee's P45.</p>
<b>Leave Period</b>	<p>This is included on the employee's P45. If the employee left in an earlier period enter that period number here. If they left in the current period you do not need to change it here - it defaults to the current period.</p>
<b>Payment After Leaving</b>	<p>One of the requirements of Real Time Information is to identify an employee who has actually left your employment and been given a P45 but is subsequently paid. For example, where they leave and are paid as normal but then you realise that they are due an overtime payment.</p> <p>Select to indicate that a payment is being paid after the employee left your employment. To pay a leaver in the current period you also need to set the Leaver Flag above to 'L' and enter the required payment on the <a href="#">Payroll - Processing - Payments &amp; Deductions</a> form. The leaver will then be included in the next payroll calculation.</p> <p><b>Note:</b> The employee's original leave date will be retained in their Payroll record. After the <a href="#">Payroll - Utilities - Update</a> command is run the 'Leaver Flag' will be set to 'D' to indicate a prior period leaver.</p>

#### Reinstating a Leaver

For type 'D' or 'L' leavers, you can reinstate a leaver by selecting R in the Leave Flag box which will reinstate the employee's pay record.

#### To Record Leavers or Reinstate a Leaver

1. Open the Payroll folder and then click Processing or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Processing.
2. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
3. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
4. Retrieve the employee record for the employee who is leaving, click Action and then click Leavers.
5. In Leaver Flag, click to select the type of leaver:
  - a. For type D and L leavers, in Leave Date enter the date the employee left. The Leave Period is updated automatically. This information is included on the P45(1) report or online submission via Online Filing Manager.
  - b. Select R to reinstate an employee who was previously set as a type D and L leaver. If the employee is a director, you are asked if you want to update the employee's record to calculate NI as a normal employee. For more information, see the Help topic for the Adv option on the employee's record.
6. To store the record, click OK.

**Note:** If you have the Personnel module, the personnel record will be updated and the leave date can be added to the employee's current job record.

**Leave Date**

Use this for recording the leave date of this employee. This leave date will be printed on the P45 report.

**Leave Period**

The Tax Period the Employee became a leaver. The system will automatically offer the appropriate period.

**3.7.2 Real Time Information Option**


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**Note:** All employers must operate their PAYE schemes in real time.

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*Most employers will operate the new Real Time Information PAYE processes from April 2013, with all employers doing so by October 2013. HMRC also refer to Real Time Information as 'RTI' and 'Operating PAYE in real time'.*

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**Note:** Where an employee leaves an employer, but then re-joins later on again in the same tax year, the employer should create a new employee record for that second period of employment (i.e. give the employee a new Employee Ref. no.); within Opera if the employer continues to re-use the employee's old Employee Ref. then it can cause the employee's RTI data to get out of sync. at HMRC's end; this is really how it should be handled (i.e. the employee should get 2 P60s at the end of the year, one for each period of employment)

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One of the requirements of Real Time Information is to identify an employee who has actually left your employment and been given a P45 but is subsequently paid. For example, where they leave and are paid as normal but then you realise that they are due an overtime payment.

---

**Notes:** For type 'D' and 'L' leavers you must enter the date of leaving which is printed on the employee's P45 report.  
For type 'D' or 'L' leavers, you can reinstate a leaver by selecting R in the Leave Flag box which will reinstate the employee's pay record.

---

**Historical Leavers**

The system will also retain historical leavers. Employees marked as a leaver this year (L or D Types) will become H Type leavers. To view historical leavers use the available toggle option on the processing screen.



## 3.8 Transfer

Notes

Use the Transfer command on the Action menu associated with the Processing form to change an employee's reference number or group.

You can change the employee's reference provided it is not already in use within any group. If you are using multiple groups and intend to transfer the employee to a new group, you can use the same employee reference number. If you selected more than one group in the Select Payroll Groups list, enter the new group for the employee. You can change the group reference to one from your initial selection, including the employee's current group where the group is not to be changed in the transfer.

To transfer employees

1. Open the Payroll folder and then click Processing or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Processing.
2. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
3. Retrieve the employee record you want to transfer, click Action and then click Transfer. The Transfer form appears.
4. In New Employee Reference, type the new reference for the employee.
5. In New Group Code, click to select the group to which the employee will belong.
6. To carry out the transfer, click OK.

---

**Note:** Any existing history records will also be transferred to the new reference or group. If the employee is transferred to a group with a different pay frequency, the original pay frequency on the history record will not change.

---

### Changing from Weekly to Monthly or visa-versa in Opera Payroll – 🤔

Opera requires you to manually check the EEs details when moving between calendars with differing dates or periods.

Further information can be found @ <http://www.hmrc.gov.uk/payerti/payroll/non-standard/change-interval.htm> and links from this page.

### 3.9 Override

Use the Override command on the Action menu associated with the Processing form to override tax and NI values calculated for the current period. Enter the override values after using the Calculation command for the period, then use the Calculate command on the Action menu associated with the Processing form for the employee concerned to ensure that the to-date values are updated with the revised values.



You can override one or more values for the current period as follows:

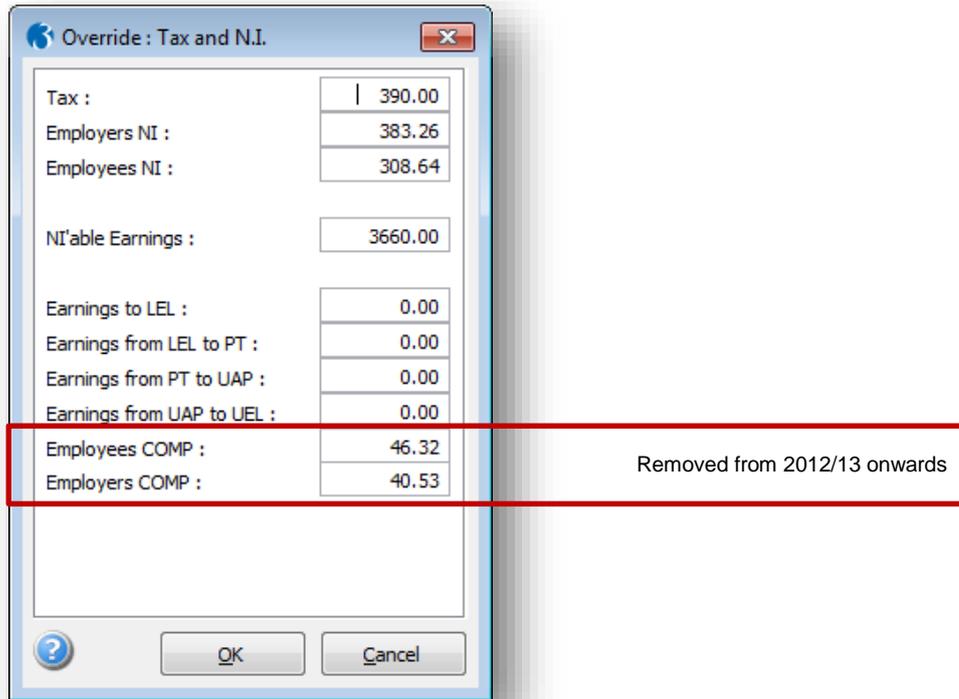
- Tax
- Employer's NI contribution
- Employee's NI contribution
- NI'able earnings
- Earnings to LEL
- Earnings from LEL to PT (Earnings Threshold used in the calculation of National Insurance)
- Earnings from PT to UAP (Upper Accruals for Pensions Limit used in the calculation of National Insurance)
- Earnings from UAP to UEL
- *Employee's COMP contributions*
- *Employer's COMP contributions*

---

**Note:** Contracted out Money Purchase (COMP) occupational pension schemes that operate on a defined contribution basis will be abolished from 6 April 2012. This affects NI category codes F, G and S, which are used for employees' in COMP schemes and Appropriate Personal Pension (APP) schemes for directors. These pension schemes and the NI codes F, G and S will be invalid from 6 April 2012.

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You replace the calculated values shown with the new value.



To override employee tax and NI

1. Open the Payroll folder and then click Processing or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Processing.
2. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
3. Retrieve the employee record for whom to override tax or NI, click Action and then click Override.
4. On the Override submenu, click to select whether you want to override tax only, NI only or both.
5. In the boxes provided, enter the new values.
6. To store the override, click OK.

**Notes:** You can cancel the overridden value by clicking Cancel on the Override submenu. You must use the Calculation command to implement the changes.

*If the employee is a member of a COMP scheme and both Tax and NI are to be overridden you may override the COMP calculations.*

**NB :** This facility should only be used in exceptional circumstances.

Enter the relevant values as required. Once entered, the system will flag the employee with an override icon on the bottom toolbar.



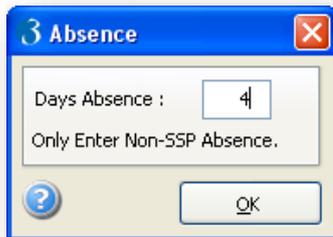
### 3.10 Absence

Use the Absence command on the Action menu associated with the Processing form to record absence days for an employee. This updates the Days Absent box on the General tab of the Processing form. Do not use this command to record days of absence for which SSP (Statutory Sick Pay) is paid. If you have the Personnel module, you will be reminded that absence should be recorded in that module.



To record absence

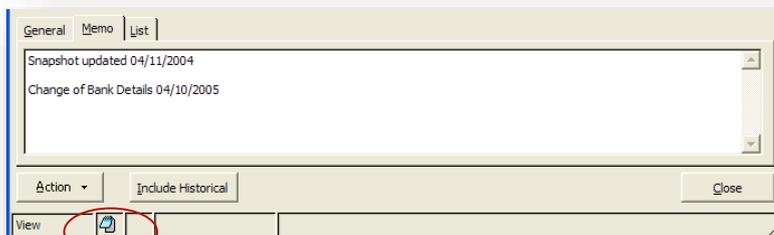
1. Open the Payroll folder and then click Processing or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Processing.
2. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
3. Retrieve the employee record for whom absence is to be recorded, click Action and then click Absence.
4. In Days Absence, enter the number of days the employee has been absent.
5. To store the record, click OK.



After running a Calculation and Update the number of days entered are accumulated in the To-date figures. It will also update the Days Absent field on the main employee screen.

### 3.11 Memo

This will invoke the employee's memo for recording any personnel information.



### 3.12 History

Notes

Use the History command on the Action menu associated with the Processing form to display a period-by-period summary of the currently selected employee's payroll history. If you have chosen to retain payslip images on the Options Page 3 tab of the Payroll Options form, and are within the number of periods they are to be retained, you can use the Zoom command on the Action menu associated with the History form to display an image of the employee's payslip for the selected pay period.



Year	Month	To LEL 1a	LEL-ET 1b	ET-UAP 1c	UAP-UEL 1d	EEs+ERs NI 1e	EEs NI 1f	SSP 1g	SMP 1h
1011	07	421.00	55.00	1252.92	0.00	298.19	137.82	0.00	0.00
1011	06	421.00	55.00	1252.92	0.00	298.19	137.82	0.00	0.00
1011	05	421.00	55.00	1252.92	0.00	298.19	137.82	0.00	0.00
1011	04	421.00	55.00	1252.92	0.00	298.19	137.82	0.00	0.00
1011	03	421.00	55.00	1252.92	0.00	298.19	137.82	0.00	0.00
1011	02	421.00	55.00	1252.92	0.00	298.19	137.82	0.00	0.00
1011	01	421.00	55.00	1252.92	0.00	298.19	137.82	0.00	0.00
0910	12	412.00	64.00	1252.92	0.00	298.19	137.82	0.00	0.00
0910	11	412.00	64.00	1252.92	0.00	298.19	137.82	0.00	0.00
0910	10	412.00	64.00	1252.92	0.00	298.19	137.82	0.00	0.00
0910	09	412.00	64.00	1252.92	0.00	298.19	137.82	0.00	0.00
0910	08	412.00	64.00	1252.92	0.00	298.19	137.82	0.00	0.00
0910	07	412.00	64.00	1252.92	0.00	298.19	137.82	0.00	0.00
0910	06	412.00	64.00	1252.92	0.00	298.19	137.82	0.00	0.00
0910	05	412.00	64.00	1252.92	0.00	298.19	137.82	0.00	0.00
0910	04	412.00	64.00	1252.92	0.00	298.19	137.82	0.00	0.00
0910	03	412.00	64.00	1252.92	0.00	298.19	137.82	0.00	0.00
0910	02	412.00	64.00	1252.92	0.00	298.19	137.82	0.00	0.00
0910	01	412.00	64.00	1252.92	0.00	298.19	137.82	0.00	0.00
0809	12	390.00	63.00	0.00	1275.92	303.67	140.35	0.00	0.00



Zoom F12

Cancel

To display the employee history

1. Open the Payroll folder and then click Processing or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Processing.
2. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
3. Retrieve the employee record for the employee whose details you want to view, click Action and then click History.
4. To display payslip details for the selected period, click Action and then click Zoom.

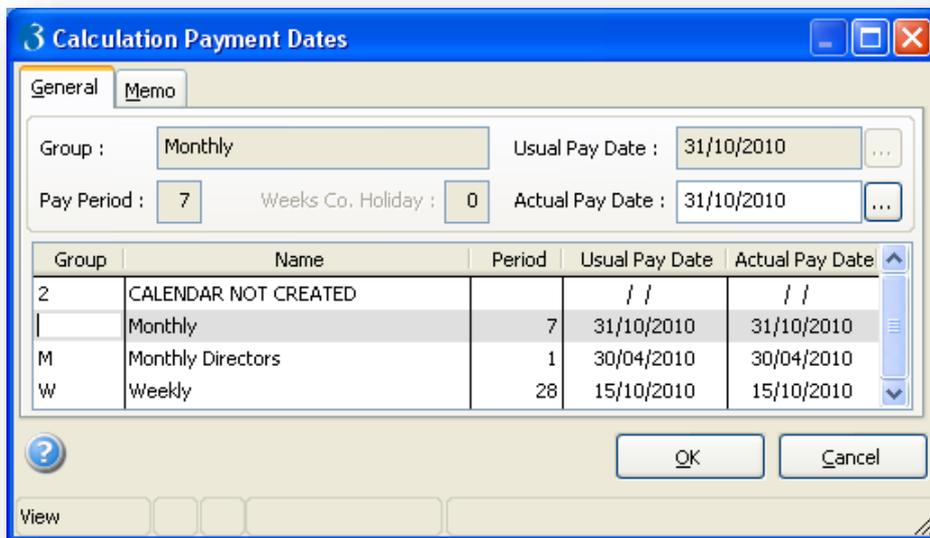
**Note :** The user may print the History form by selecting the Print icon. They may also re-print or drill down to a previous payslip image if available. The system will allow users to store payslip images for a maximum of 999 periods if required. The payslip image for a period is not 'set' until the Update utility has been performed on the current period payroll.

### 3.13 Calculation

Use the Calculation command to calculate the payroll for the current period. If you are using groups, you can run the calculation for one or more groups or all groups in the one process.



For each group, you can override the default actual pay date which is derived from the usual pay date for the period defined on the payroll calendars. Payroll calendars are defined using the Payroll - Utilities - **Calendar** command.



The Actual Pay Date can be edited as necessary, for example, early payment of employees before a holiday, such as the Christmas period. This date will print on the Payslips, perhaps to reflect the date the money will be in the bank, and will also be used as the basis for the N/L Analysis.

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If a password is allocated against each group then any users who wish to run a calculation for the group must know the password.

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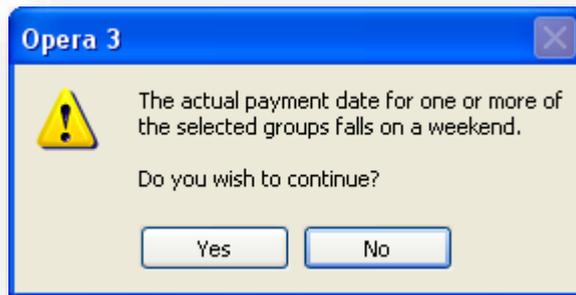


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There must be a calendar set-up for the system to allow a calculation to be run.

---

Should the user specify an Actual Pay Date that falls on a weekend or Bank Holiday (defined in Personnel) they would see the following prompt:




---

Important: If a system error occurs during the calculation for the whole payroll or for selected payroll groups, you must re-run the calculation again.

---

The procedure calculates the following for each employee:

- Individual payment values (including salary sacrifice) using each employee's payments on the [Payroll - Processing - Payments & Deductions](#) form.
- Individual payment values using each employee's payments defined on the [Payroll - Processing - Payments & Deductions](#) form.
- Individual deduction values using each employee's deductions defined on the [Payroll - Processing - Payments & Deductions](#) form.
- Statutory payments - Statutory Maternity Pay, Statutory Sick Pay, Statutory Adoption Pay, Ordinary Statutory Paternity Pay for new births and adoptions, and Additional Statutory Paternity Pay for new births and adoptions. The standard rate for the statutory payments and other parameters that affect how the payments are calculated are detailed on the SSP and Other Stat. Payments tabs of the [Payroll - Utilities - PAYE/NI/Stat. Payments](#) form.
- Statutory deductions such as PAYE and National Insurance. The tax and NI rates and thresholds that affect how the deductions are calculated are shown on the PAYE, NI ER's and NI EE's tabs of the [Payroll - Utilities - PAYE/NI/Stat. Payments](#) form. Tax deductions are limited to the Tax Regulatory Limit % setting on the Payroll - Utilities - Set Options form.
- Deductions for attachment orders
- Assessment of their pensions auto enrolment category based on their qualifying earnings. Qualifying earnings for auto-enrolment refers to an employee's relevant earnings between the Qualifying Earnings Lower and Upper Thresholds (defined by The Pensions Regulator/The Department of Works and Pensions). Opera uses payment profiles (defined on the [Payroll - Maintenance - Payment Profiles](#) form) with the Auto Enrolment box selected when calculating qualifying earnings.
- Pensionable pay and contributions for relevant payments profiles with the Pensionable box selected (defined on the [Payroll - Maintenance - Payment Profile](#) form).
- Total gross pay
- Total taxable and NI'able pay
- Net pay.

Each employee's To-date values are then updated with the current period's calculation results.

To-date values are updated with the current period's calculation results. The application determines the current payroll period number and then updates the calendar for each group processed with the actual pay date. The application updates the contracted out details for each active employee who has a contracted out NI code.

The main sources of information are as follows:

- The Payroll Set Options form
- PAYE, NI, and Statutory Payments tables
- Employees' records
- Employees' to-date records
- Employees' current period payment and deduction information.

Once the Calculation has been completed, you can print the payroll reports and most will reflect the current period's pay and to-date values. You will also be able to print out employees' payslips. After the calculation has been completed, we recommend you review the reports to check for anomalies. You can correct errors or omissions to an employee's record and carry out an individual calculation for them using the Payroll - Processing - Calculate command. You can then print the final payroll reports and payslips for the period.

---

**Important: Important:** If a system error occurs during the calculation for the whole payroll or for selected payroll groups, you must re-run the calculation again.

---

### ***Main Sources of Information***

The main sources of information are as follows:

- The [Payroll - Utilities - Set Options](#) form
- The PAYE, NI, and Statutory Payments rates and thresholds from the [Payroll - Utilities - PAYE/NI & Statutory Payments](#) form.
- The [Payroll - Utilities - Calendar](#) form. The application determines the current payroll period number and then updates the calendar for each group processed with the [actual pay date](#).
- Employees' records and to-date information
- Employees' current payment and deduction information for the current period
- Pensions set up for employees on the [Payroll - Processing - Pensions](#) form.

Once the calculation has been completed, you can print the payroll reports and most will reflect the current period's pay and to-date values. You will also be able to print out employees' payslips. After the calculation has been completed, we recommend you review the reports to check for anomalies.

### ***Calculations for Individual Employees***

If necessary you can correct errors or omissions to an employee's record and then carry out a calculation for them only before the final payroll reports and payslips for the period are printed. Individual calculations are done using the [Payroll - Processing - Calculate](#) form.

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**Important:** It is important that the Global Calculation is run for all employees. The calculation for individual employees should not be used as a replacement for the Global Calculation.

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### ***Calculations of Pension Contributions***

If the [Use Advanced Pension Processing](#) option on the Options Page 2 tab of the [Payroll - Utilities - Set Options](#) form is selected, the calculation will also deduct pension contributions for each employee who is a member of a pension scheme. For more information see the [Payroll - Maintenance - Pension Schemes](#) Help topic.

## **NIC Category Letter Checks**

### *Employees in Contracted Out Money Purchase schemes*

*If employees that are currently members of a (COMP) scheme have a NI category letter of anything other than NIC category letters F, G and S, a warning is included in the calculation audit report. Contracted out Money Purchase (COMP) occupational pension schemes that operate on a defined contribution basis will be abolished from 6 April 2012. This affects NI category codes F, G and S, which are used for employees' in COMP schemes and Appropriate Personal Pension (APP) schemes for directors. These pension schemes and the NI codes F, G and S will be invalid from 6 April 2012.*

*In the 2012-13 tax year NIC category letters F, G and S are no longer valid. If one is detected by the calculation a warning message is displayed.*

### **Directors**

If a director changes NI category letter during the tax year, the order of the letters used in National Insurance calculations in the 2011-12 tax year for directors who are members of an Appropriate Personal Pension (APP) is set to G, E, B, A, F, D, S, L, J, C and X. However, as APP schemes are being abolished in the 2012-13 tax year the order will be letters G, E, B, F, D, A, S, L, J, C, and X for all directors.

### **Salary Sacrifice**

You can set up value-based salary sacrifice payments for employees who agree to give up some of their contractual cash pay in return for non-cash benefits. Value-based salary sacrifices can be set up either for a pension contribution or for other types of contribution, for example child care vouchers or the Cycle to Work scheme. When Advanced Pensions Processing is in use you can also set up percentage based salary sacrifice pension payments so that salary sacrifice payments are calculated automatically.

This can be financially beneficial to both you the employer and also to the employee because of lower Income Tax and National Insurance contributions. If the employee's pay is subject to an attachment order you should contact HMRC to check whether their attachable pay is affected.

This is not a deduction from pay but rather an agreement to give up part of cash pay in return for non-cash benefits. They are displayed as a negative payment (not a deduction) on both the Payments tab of the Payroll - Processing - Pay & Deductions form and on the employee's payslip.

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**Note:** For details of salary sacrifice arrangements including how statutory payments and leave can be affected, please see [www.hmrc.gov.uk/payerti/payroll/special-pay/salary-sacrifice.htm](http://www.hmrc.gov.uk/payerti/payroll/special-pay/salary-sacrifice.htm) .

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**Tip:** For the steps to set up automatically calculated salary sacrifice payments in Opera 3, see the To Set Up Salary Sacrifice for Pensions and To Set Up Non-Pension Salary Sacrifice Help topics.

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This feature is available in Opera 3

### Attachment Orders

The calculation deducts attachment orders amounts for employees who have active records set up on the Attachment Orders form. A warning is displayed on a report after the calculation if an attachment order cannot be paid in part or in full. Specifically, if a Deduction from Earnings Order (DEO) cannot be paid, the calculation updates the employee's record on the Attachment Orders form with one or two reasons for the underpayment.

Reason for Underpayment of DEO	Description
1. None	A full payment was made in this period.
2. Left employment	The employee has left this period.
3. SSP	The employee is being paid Statutory Sick Pay in this period.
4. SMP	The employee is being paid Statutory Maternity Pay in this period.
5. SPP	The employee is being paid Statutory Paternity Pay in this period.
6. Protected Earnings	The employee has protected earnings in this period.
7. Change of Income	The employee had a change of income in this period. This must be set manually - Payroll cannot detect a change of income automatically.
8. Deceased	The employee died in this period.

If one reason for an underpayment is detected, only the Reason 1 box on the Attachment Orders form is updated. If two reasons are detected, both the Reason 1 and Reason 2 boxes are updated in the order shown above. For example, if a full deduction could not be made because the employee's earnings are protected (6) and their income had changed (7), Reason 1 shows Protected Earnings and Reason 2 shows Change of Income.

---

**Note:** You should verify that the reasons for an underpayment are correct and amend them on the **Attachment Orders** form if required.

---

### Employees using the NI tax code

Payroll will not deduct income tax for an employee that has the NI tax code. Only National Insurance is deducted if the earnings are higher than the earnings threshold. Employees that have this tax code are typically those that should not pay income tax because they will not earn more than the basic personal allowance - like students working in the summer on temporary contracts.

---

**Important:** The calculation does not warn you if the employee that uses the NI tax code earns more than the basic personal allowance, and should therefore pay tax. You must actively monitor these employees to ensure they pay tax where it is necessary for them to do so. Refer to HMRC for details on how to deal with these employees.

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**Tip:** To monitor these employees, use the To- Date Summary report or the Payroll View.

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### P32 Information

The Calculation command calculates the P32 transaction information so that you can use the P32 Processing command. Where consolidation is being used, the consolidation company extracts P32 records from all linked companies.

### **Retirement Age Checks**

The exceptions report that is displayed after the calculation completes includes these warnings for female employees over the pension age:

- 1 Whether an employee's NI code is either C or X.
- 2 Whether a pension contribution has been calculated even though the employee is over retirement age.

These warnings are reported so that you can correct the employee's record if relevant.

---

**Note:** Category letter C is used for employees who are over the state pension age. There are only three circumstances when you use category letter X:

- for employees paid below the Lower Earnings Limit for every pay period (for example, employees who are under 16 years old).
  - for pension-only schemes
  - for workers from abroad.
- 

### **Employees who are under 21**

New NI category letters M, Z, I and K must be used for employees who are under 21 at the [usual pay date](#) in a pay period in the 2015-16 tax year.

- When the [End of Year Cleardown](#) command is run to close the 2014-15 tax year it will change the NI letter to use the correct under 21 NI letter for employees who are under 21 at the usual pay date in the first pay period in the 2015-16 tax year.

---

**Note:** Deferred NI categories are not used at the start of a tax year so the standard rate letters M and I are used for J and L letters. People wanting to defer NI contributions because they have more than one job and will earn above the Upper Earnings Limit must apply to HMRC using form CA2700. The CA2700 certificate lasts for one complete tax year.

- Throughout the 2015-16 tax year the [Calculation](#) command will also ensure that employees who turn 21 are changed to use the correct 21+ NI letter.

### **Employees using the NI tax code**

Payroll will not deduct income tax for an employee that has the NI tax code. Only National Insurance is deducted if the earnings are higher than the earnings threshold. Employees that have this tax code are typically those that should not pay income tax because they will not earn more than the basic personal allowance - like students working in the summer on temporary contracts.

---

**Important:** The calculation does not warn you if the employee that uses the NI tax code earns more than the basic personal allowance, and should therefore pay tax. You must actively monitor these employees to ensure they pay tax where it is necessary for them to do so. Refer to HMRC for details on how to deal with these employees.

---

---

**Tip:** To monitor these employees, use the [To- Date Summary](#) report or the Payroll [View](#).

---

### 3.13.1 To Calculate the Payroll

1. Open the Payroll folder and then click Calculation or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Calculation. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK. The Calculation Payment Dates form appears.
2. For each group you are processing, the application shows the group name and the usual pay date derived from the payroll calendar for the group. By default, the actual pay date is the same as the usual pay date, but if you want to change it, enter the new date in the Actual Pay Date box. The actual pay date is the one used to determine the correct calculation of certain items, such as SSP, and is the date updated on the calendar record for the period being run.
3. To continue with the calculation process, click OK.
4. On the Publisher form, click the tab to select the output device you want to use and then complete any settings or options you want to apply to the output device. To process the output, click Publish.

### 3.13.2 National Insurance contributions

National Insurance contributions (NICs) are calculated and displayed according to these bandwidths:

Band	Description	Notes
<b>1d</b>	Earnings above the UAP (Upper Accrual Point) up to and including the UEL (Upper Earnings Limit)	NI letter rate uses the 'U' line on the NI tables
<b>1c</b>	Earnings above the ET (Earnings Threshold) up to and including the UAP	NI letter rate uses the 'A' line on the NI tables
<b>1b</b>	Earnings above the LEL (Lower Earnings Limit) up to and including the ET	NIC Rebate for employees in COMP and COSR schemes is still calculated using this bandwidth
<b>1a</b>	Earnings at the LEL	

- NICs are zero up to the Earnings Threshold level, but are calculated on all earnings above the Earnings Threshold at the appropriate rate.
- The to-date totals for NICs are calculated and stored in temporary files as a result of the calculation procedure.
- The values on the employee To-Date form are updated once the Update has been completed for the pay period.
- NIC rebates are only deducted after all other employee and employer NICs have been done.

### 3.13.2.1 Accumulating To-date Totals

The to-date totals for NICs are calculated and stored in temporary files as a result of the calculation procedure. The relevant boxes on the To-Date form are updated when you use the Update command on the Utilities submenu.

## 3.13.3 Statutory Payments

How statutory payments are calculated depends on whether these options have been selected in Payroll - Utilities - Set Options command. Before statutory payments are calculated, payment profiles must be created for the type of statutory payment. See the Payroll - Maintenance - Payment Profile Help topic for more information.

Messages are displayed during the calculation if statutory payments are paid.

### 3.13.3.1 Automatic Statutory Payments Calculations

Automatic calculations make the task of calculating statutory payments easier than doing manual calculations. These options must be selected for the application to calculate statutory payments.

- Statutory Sick Pay - the Full SSP Processing option must be selected before SSP will be calculated automatically. The calculation automatically determines 'this period' and 'to-date this period' values for SSP payments using details entered for each employee in the Payroll - Processing - Stat Payments - SSP Absence command.
- Statutory Maternity Pay - the Full SMP Processing option must be selected before SMP will be calculated automatically. The calculation automatically determines 'this period' and 'to-date this period' values for SMP payments using details entered for each employee in the Payroll - Processing - Stat Payments - SMP Details command.
- Ordinary Statutory Paternity Pay for births - the Full SPP/OSPP (Birth) Processing option must be selected before OSPP (Birth) will be calculated automatically. The calculation automatically determines 'this period' and 'to-date this period' values for OSPP Birth payments using details entered for each employee in the Payroll - Processing - Stat Payments - OSPP (Birth) Details command.
- Ordinary Statutory Paternity Pay for adoption - the Full SPP/OSPP (Adopt) Processing option must be selected before OSPP (Adopt) will be calculated automatically. The calculation automatically determines 'this period' and 'to-date this period' values for OSPP Adopt payments using details entered for each employee in the Payroll - Processing - Stat Payments - OSPP (Adopt) Details command.
- Statutory Adoption Pay - the Full SAP Processing option must be selected before SAP will be calculated automatically. The calculation automatically determines 'this period' and 'to-date this period' values for SAP payments using details entered for each employee in the Payroll - Processing - Stat Payments - SAP Absence command.
- Additional Statutory Paternity Pay for births and adoptions - the Full ASPP (Birth) & (Adopt) Processing option must be selected before ASPP (Birth) or ASPP (Adoption) will be calculated automatically. The calculation automatically determines 'this period' and 'to-date this period' values for ASPP Birth or Adopt payments using details entered for each employee in either the Payroll - Processing - Stat Payments - ASPP (Birth) Details command or the Payroll - Processing - Stat Payments - ASPP (Adopt) Details command.

---

**Note:** To comply with the HMRC Payroll Standards (Now known as the PAYE Recognition Scheme), these options must be selected so that all the statutory payments are calculated by the application.

---

### **SMP and SAP Split Payments**

If the Split-Week Payments of SMP/SAP option is selected, the Calculation command calculates, for the current pay date, the number of days for each side of the split, and the resulting SMP and SAP payments to include in employees' wages or salary payments. Any balance of days remaining is retained on the employee's record and then used in the following pay period. The command also calculates a running total of split days that have been paid in the MPP (Maternity Pay Period) or APP (Adoption Pay Period)

These days are included on the Payroll > Periodical Reports > SMP report and the Payroll > Periodical Reports > SAP report.

#### **SMP Example ....**

*Assume a baby's EWC (Expected week of childbirth, also referred to by HMRC as "Baby Due Date") is 01/04/09, the baby is born on Tuesday 20/02/09, the employee is paid weekly on the Thursday and the employer elects to align SMP (Statutory Maternity Pay) payments with the pay day, starting on Thursday 22/02/09. The command calculates SMP for Wednesday 21/02/09 and Thursday 22/02/09 (2 days) to pay with her wages; and carries forward SMP for Friday 23/02/09 to Tuesday 27/02/09 (5 days) to the following week. The 5 days SMP is then paid with SMP entitlement for 28/02/09 and 01/03/09 (2 days) in the next week's wages.*

### **3.13.3.2 Manual Statutory Payments Calculations**

If the options described in the Automatic Statutory Payments Calculations section are not selected, the Calculation command uses values entered manually on the employee's payment and deduction record for the statutory payment type to update the employees' 'this period' and 'to-date this period' values.

### **3.13.4 Collection of Student Loans (CSL)**

For any employee where the Student Loan option is selected on the [Payroll - Processing - Bank & Details](#) form, the calculation command checks whether the employee's qualifying pay for the period is more or less than the proportion of the Student Loan Threshold for that pay period, which is calculated for the period from the value defined in the Student Loan Threshold box on the [Payroll - Utilities - PAYE/NI/Stat. Payments](#) form. Each table can retain a different threshold for situations where it changes in different tax years.

You should not select the student loan box until the first payday after the start date shown on the start notification return (SL1). If the qualifying pay is less than the student loan threshold, the loan repayment value will be zero. If the qualifying pay is greater than the threshold, the loan repayment is calculated by deducting the period threshold amount from the qualifying pay amount and then multiplying by the loan repayment percentage as defined in the Student Loan % box on the Options Page 3 tab of the [Payroll - Utilities - Set Options](#) form. The calculated loan repayment will be rounded down to the nearest pound. The student loan repayments to-date is updated by the amount paid each period.

From 6 April 2012 the £15,000 repayment threshold will rise to £15,795. In future years the threshold is expected to rise annually using the Retail Price Index (RPI).

Employers need to make student loan deductions if any of the following apply:

- A new employee gives them a P45 with a Y in box 5 'Student Loan deductions to continue'
- A new employee gives them a P46 with an entry in box D for Student Loans
- HM Revenue & Customs (HMRC) sends them a Start Notice form SL1 and the employee's total pay exceeds the student loan threshold.

### **Accumulating To-date Totals**

The to-date totals student loan repayments are calculated and stored in temporary files as a result of the calculation procedure. The relevant boxes on the [To-Date](#) form are updated when you use the [Update](#) command on the Utilities submenu.

#### **3.13.4.1 Accumulating To-date Totals**

The to-date totals for NICs and student loan repayments are calculated and stored in temporary files as a result of the calculation procedure. The relevant boxes on the To-Date form are updated when you use the Update command on the Utilities submenu.

### **3.13.5 Construction Industry Holiday Payments**

You define Construction Industry Holiday Payments for weekly paid employees by selecting 'C.I.H.P.' in the Type list box on the [Payroll - Maintenance - Payment Profiles](#) form. These payments only apply to weekly-paid employees.

If you add this payment to an employee record on the [Payroll - Processing - Payments & Deductions](#) form, then the [Multiply for Holidays](#) option on the **Payment Profile** for all other payment types for the employee is ignored for when Construction Industry Holiday Payments are paid. The result is that all other types of payment are treated as belonging to the current pay period only, while the CIHP payment is used to cover the employee's holiday pay. The sum of all other types of payments is used to calculate National Insurance using a single week's limits.



Refer to HMRC website for further details regarding the CIHP Processing, in particular at the following link.  
<http://www.hmrc.gov.uk/manuals/nimmanual/nim02200.htm>

Example ...

**Notes:** Use the CIHP type for the total of the employees pay in the holiday period. In the above example, the employee is paid £100.00 per week during their holiday, so the value for the CIHP type is £200.00. You can link CIHP to a type 'H' deduction if you want to reduce the holiday stamp fund accumulated for the employee.

The following describes the calculation process for those employees where a payment profile of type 'I' for construction industry holiday payments is included on the [Payroll - Processing - Payments & Deductions](#) form:

- For any payments on the form that are not type 'I', the setting of the Multiply for Holidays option is treated as though it is cleared (even if it was selected on the payment profile). For any deductions on the form, the setting of the Multiply for Holidays option is treated according to the setting on the deduction profile.
- National Insurance is based only on the current pay period and not the total number of periods being paid.
- There is no change with respect to calculation of PAYE where CIHP are involved. If type 'I' is selected in the **Type** list on the **Payment Profile** form, the application automatically selects the **Taxable** option to ensure that PAYE is calculated correctly. You cannot clear this option.

**Note - National Insurance Concession for CIHP:** From 30 October 2012 the National Insurance Concession for CIHP will be removed. From that date any holiday pay using a CIHP payment type is then subject to both employer's and employee's national insurance contributions. Existing payment profiles for CIHP should not be used after that date. Instead a new payment profile must be created with an empty **Type** and with at least the **NI'able** box selected.

### 3.13.6 Pensions Auto Enrolment

#### 3.13.6.1 Assessment for Auto Enrolment and Calculation of Pension Deductions

After you have set up Opera for auto enrolment, the global [Payroll - Calculation](#) and the individual [Payroll - Processing - Calculate](#) commands use each employee's qualifying earnings to assess their auto enrolment category (eligible jobholder, non eligible jobholder or entitled worker). This is earnings between the qualifying earnings lower threshold and qualifying earnings upper threshold, which are defined by the Department of Work and Pensions and The Pensions Regulator.

#### 3.13.6.2 Payment Profiles

The calculation uses the payment profiles (set up on the [Payroll - Maintenance - Payment Profiles](#) form) when assessing each employee's auto enrolment category and calculating pension deductions.

- The qualifying earnings and the auto enrolment category are assessed for each employee using profiles that have been set up with the **Auto Enrolment** box selected.
- The pension deductions are calculated using profiles that have the **Pensionable** box selected.

The screenshot shows the 'Payment Profile : 001 - Basic' form. The 'General' tab is active. The form contains the following fields and options:

- Payment Code: 001
- Description: Basic
- Type: Default
- Nominal Code: W110
- Mask NL Code:
- Print if Zero:
- Multiply for Holidays:
- Print Balance:
- Retain Units:
- Taxable:
- NI'able:
- Pensionable:
- Attachable:
- Auto Enrolment:
- Balance Description: Year T.D.
- Auto Align: N None
- Balance Number: 0
- Last Modified Date: 05/11/2013
- Triv. Commut.: No

#### 3.13.6.3 New or Existing Pension Scheme?

For new defined contribution pension schemes set up for auto enrolment, if pension deductions are to be calculated on qualifying earnings (between the qualifying earnings lower threshold and qualifying earnings upper threshold), the payment profiles must be set up with both the Auto Enrolment and Pensionable boxes selected.

For existing schemes that meet the requirements for auto enrolment, the assessment of qualifying earnings and calculation of pension contributions may need to be done using different profiles. For example, overtime payments will be used for assessment but may not be included for calculating pension deductions. In situations like this pension deductions may be calculated on earnings outside the qualifying earnings lower threshold and qualifying earnings upper thresholds. It is important then that the Earnings Restrictions boxes for the pension scheme (Payroll - Maintenance - Pension Scheme form) are set appropriately for the scheme.

**Tip:** For instructions to set up Opera for auto enrolment, please see the [To Prepare Opera for Auto Enrolment](#) Help topic.

### 3.13.7 Income Tax Calendar

Notes

Month No.	Week No.	Period Covered	Month No.	Week No.	Period Covered
1	1	April 6 - 12	7	27	Oct 5 - 11
	2	13 - 19		28	12 - 18
	3	20 - 26		29	19 - 25
	4	27 - May 3		30	26 - Nov 1
2	5	May 4 - 10	8	31	Nov 2 - 8
	6	11 - 17		32	9 - 15
	7	18 - 24		33	16 - 22
	8	25 - 31		34	23 - 29
3			9	35	30 - Dec 6
	9	June 1 - 7		36	Dec 7 - 13
	10	8 - 14		37	14 - 20
	11	15 - 21		38	21 - 27
	12	22 - 28		39	28 - Jan 3
4	13	29 - July 5	10		
	14	July 6 - 12		40	Jan 4 - 10
	15	13 - 19		41	11 - 17
	16	20 - 26		42	18 - 24
5	17	27 - Aug 2	11	43	25 - 31
	18	Aug 3 - 9		44	Feb 1 - 7
	19	10 - 16		45	8 - 14
	20	17 - 23		46	15 - 21
6	21	24 - 30		47	22 - 28
	22	31 - Sept 6			
	23	Sept 7 - 13			
	24	14 - 20			
	25	21 - 27			
	26	28 - Oct 4			

Month No.	Week No.	Leap Years	Other Years
12	48	Feb 29 - Mar 6	Mar 1 - 7
	49	Mar 7 - 13	8 - 14
	50	14 - 20	15 - 21
	51	21 - 27	22 - 28
	52	Mar 28 - Apr 3	Mar 29 - Apr 4
	*53	Apr 4 - 5	Apr 5

**NOTE A:** The tax week/month number is the one in which the employee receives his/her pay not the week in which it was earned.

**NOTE B:** The tax months start on the 6th on one month and finish on the 5th of the following month (for example, Apr 6 - May 5 inclusive, May 6 - June 5 inclusive and so on). The dates specified in the above table refer only to tax weeks.

If there are 53 weekly, 27 fortnightly or 14 four-weekly pay days because the last pay day in the tax year falls on 5 April, or 4 or 5 April in a leap year, all employee's should be automatically calculated on a week-one basis for tax.

### 3.13.8 P32 Information

When you use the Calculation command, the application calculates the P32 transaction information so that you can use the P32 Processing command. Where consolidation is being used, the consolidation company extracts P32 records from all linked companies.

### 3.13.9 Stakeholder Pensions (Without Advanced Pension Scheme Processing)

A step-by-step guide to help you process stakeholder pensions where you are not using advanced pension processing is provided in a separate topic.

### 3.13.10 Calculation Report

The Calculation Report shows the Calendar Details, specifying the Current Period, Start and End dates for the Period and the Actual Pay Date.

Orion Vehicles Leasing		Calculation Report			
Printed 30/09/2010 at 15:09 by MANAGER					
Orion Vehicles Leasing		Calculation Report			
Report Dated 30/09/2010					
Employee					
	Group - Monthly				
	Current Period 7	Starts 01/10/2010	Ends 31/10/2010	Paid on 31/10/2010	
3002	Mrs A Owen				
	N.I. Calculation Overridden				
	Tax Calculation Overridden Value Entered = 250.00				
CFC1	Mr A McIntyre-Angell				
	Please complete HMRC form CA8855 to obtain the correct NI number as soon as possible.				
	Starter This Period				
	SCON Required for Contracted Out Employee				
	Employee must be assigned to an occupational pension scheme				
	Group W - Weekly				
	Current Period 28	Starts 09/10/2010	Ends 15/10/2010	Paid on 15/10/2010	
4001	Mrs J Elsworth				
	Employee is about to go on holiday				
4002	Mrs J Fisher				
	NI code would normally be C or X if over retirement age.				
	Pension contributions calculated but employee is over retirement age.				

At the time of performing the calculation, the system produces an exceptions report for any employees who meet certain criteria: such as any irregularities i.e. leavers, re-instated employees, tax overrides, deletions etc. for this period.

The calculation procedure for the current period may be performed as many times as required until the Update has been run. The Calculate also caters for SSP/SMP/SPP/Tax Credits/AEO's, Advanced Pension Processing and Ni Adjustment facilities. These are covered as separate topics at the end of this training manual.

## 3.14 Specific Processes

### 3.14.1 Salary Sacrifice for Employer-Supported Childcare

The HMRC Employer-Supported Childcare (ESC) schemes provide tax-free childcare vouchers for employees to use as payment for childcare from nurseries, child minders, nannies, out of school care and holiday schemes for children up to the age of 15.

The ESC scheme changed for both employers and employees on 6 April 2011. The changes were made so that all taxpayers can save the same amount of tax and national insurance when they receive childcare vouchers, regardless of whether they are standard rate, higher rate or additional rate tax payers. The changes only apply to employees who join an ESC scheme on or after 6 April 2011. Employees who joined a scheme before that date are not affected by the changes. For full details of how the schemes work, contact HMRC or an ESC provider.

Childcare vouchers are maintained by employers as part of a salary sacrifice scheme so employees' salaries are reduced by the total amount of the childcare vouchers. Once an employee has joined a scheme, their monthly gross pay needs to be adjusted by the value of the vouchers received.

#### 3.14.1.1 Exempt amounts for schemes entered before 6 April 2011

All employees, including higher rate tax payers, who joined a scheme before 6 April 2011 can still receive the following amounts. Employers do not need to carry out a basic earnings assessment for these employees.

All employees	
<b>Weekly</b>	£55
<b>Monthly</b>	£243
<b>Annual</b>	£2915

#### 3.14.1.2 Exempt amounts for schemes entered from 6 April 2011

From 6 April 2011, employees; and standard rate, higher rate and additional rate tax payers; can receive up to the amounts detailed in the table below free of income tax and national insurance contributions.

Employers must carry out a basic earnings assessment when an employee joins the employers scheme and also then annually at the start of the tax year. The amount of income that can be taken as ESC vouchers is determined by this assessment.

	Basic rate employees	Higher rate employees	Additional rate employees
<b>Weekly</b>	£55	£28	£22
<b>Monthly</b>	£243	£124	£97
<b>Annual</b>	£2915	£1484	£1166

The tax saving will be approximately £11 per week for all recipients of childcare vouchers.

**NB:** With the introduction of auto enrolment please assess and ensure the relevant payment and deduction profiles have the correct parameters such as whether they should be AEable, Taxable, Niable etc. If unsure whether certain payments are AEable, please speak to your Pension provider or the DWP for further clarification.

### 3.14.2 Methods for Setting Up a Salary Sacrifice Scheme

**Tip:** To set up automated salary sacrifice in Opera 3, see the To Set Up Pension Salary Sacrifice Payments and To Set Up Non-Pension Salary Sacrifice Payments Topics

This is a suggested method for setting up employee records in Payroll for ESC salary sacrifice schemes in Opera using three different scenarios. In each scenario below, a new payment profile and a new deduction profile are used. Follow these steps to create the profiles:

1. Open the [Payroll & HR – Payroll - Maintenance – Payment Profile](#) form. Create a payment profile called ESC1 and untick the Taxable and Ni'able boxes. Update the other boxes as necessary and then save the profile.
2. Open the [Payroll & HR – Maintenance – Deduction Profile](#) form. Create a deduction profile called ESC2. Leave the Deduct Before Tax and the Deduct Before NI boxes unticked and update the other boxes as necessary. Then save the profile.

Then follow the guidance in the scenario below that best fits the employee's circumstances:

#### 3.14.2.1 SCENARIO A - Standard Rate tax payer takes maximum ESC voucher value

A standard-rate weekly paid employee is entitled to £55.00 of weekly childcare vouchers tax and NI free. If an employee takes £55.00 as childcare vouchers, their basic gross pay must be reduced by £55. Their remaining basic gross pay will be paid according to normal tax and NI rules.

1. Open the Payroll – Processing form. Find the employee and open the Payments & Deductions form.
  - i. On the Payments tab, reduce the basic salary by £55.00. Then click Action and click Add Item. Select the ESC1 payment profile from the list and click OK. Then highlight the payment and enter £55.00 in the Perm. Value column.
  - ii. Click the Deductions tab, click Action and then click Add Item. Select the ESC2 deduction profile from the list and click OK. Then highlight the deduction and enter £55.00 in the Perm. Value column.

The ESC payment and deductions of £55.00 serve to cancel each other out but are displayed on the employee's payslip. No tax or NI is calculated on the £55.00.
2. Calculate the Payroll and follow normal pay period processes to pay your employees.

### 3.14.2.2 SCENARIO B - Standard Rate tax payer takes more than maximum ESC voucher value

If a standard-rate tax payer takes more than £55.00 as childcare vouchers, for example £70 per week, their gross pay must be reduced by £70 but only £55 is exempt from tax and NI.

3. Open the [Payroll – Processing](#) form. Find the employee and open the Payments & Deductions form.
  - i. On the Payments tab, reduce the basic salary by £70.00. Then click Action and click Add Item. Select the ESC1 payment profile from the list and click OK. Then highlight the payment and enter £55.00 in the Perm. Value column.
  - ii. Click Add Item again and select a payment profile that is set up to calculate both tax and NI (If you do not have one already set up, you need to create one on the [Payroll & HR – Maintenance – Deduction Profile](#) form). Then highlight the payment and enter £15.00 in the Perm. Value column.
  - iii. Click the Deductions tab, click Action and then click Add Item. Select the ESC2 deduction profile from the list and click OK. Then highlight the deduction and enter £70.00 in the Perm. Value column.
4. Calculate the Payroll and follow normal pay period processes to pay your employees.

---

**Note:** The same steps can be followed for a monthly paid employee up to a maximum value for the ESC voucher of £243.00.

---

### 3.14.2.3 SCENARIO C - Higher Rate tax payer takes more than maximum ESC voucher value

A higher-rate weekly paid tax payer is entitled to £28.00 of weekly childcare tax and NI free. If the employee takes more than £28.00 as childcare vouchers, for example £50 per week, their gross pay must be reduced by £50 but only £28 is exempt from tax and NI.

1. Open the Payroll – Processing form. Find the employee and open the Payments & Deductions form.
  - i. On the Payments tab, reduce the basic salary by £50.00. Then click Action and click Add Item. Select the ESC1 payment profile from the list and click OK. Then highlight the payment and enter £50.00 in the Perm. Value column.
  - ii. Click Add Item again and select a payment profile that is set up to calculate both tax and NI (If you do not have one already set up, you need to create one on the Payroll & HR – Maintenance – Deduction Profile form). Then highlight the payment and enter £22.00 in the Perm. Value column.
  - iii. Click the Deductions tab, click Action and then click Add Item. Select the ESC2 deduction profile from the list and click OK. Then highlight the deduction and enter £50.00 in the Perm. Value column.
2. Calculate the Payroll and follow normal pay period processes to pay your employees.

### 3.14.3 Method for Setting Up a Salary Sacrifice Scheme in regards to Pension Processing

This is a suggested method for setting up employee records in Payroll for pension salary sacrifice schemes in Opera for static value based contributions.

Note: This method also conforms to any RTI information submitted and respective legislation.

---

NB: For percentage based or fluctuating value salary sacrifice contributions, you would have to calculate and enter this manually per required employee. Please note this proposed method is for defined "values" only.

---

In the scenario below, a new payment profile and optionally new deduction profile(s) are used.

Follow these steps to create the profiles:

- Open the Payroll & HR – Payroll - Maintenance – Payment Profile form. Create a payment profile called for example "Sal. Sac". (name as required), ensuring that a blank "standard" type is used and tick the Taxable and Ni'able boxes. Ensure the Pensionable and AOable boxes are un-ticked. Update the other boxes as necessary (AEable may depend on the pension scheme and TPR legislation and HOLidable may be based on company policy) and then save the profile.

---

Note: This may be all that is required to process a salary sacrifice value through the payroll.

---

\*Optional\*

If you require the salary sacrifice value on any pensions reports (without customisation) or NEST output files, please create the following two deduction profiles;

- Open the Payroll & HR – Maintenance – Pension Scheme form. Create the required pension record and complete the fields as required.\*
- Open the Payroll & HR – Maintenance – Deduction Profile form. Create a deduction profile called for example "EE Pen Sac". Ensure it is a type "P" profile and the appropriate pension scheme is selected (if advanced pensions are in use). Leave the Deduct Before Tax and the Deduct Before NI boxes un-ticked and update the other boxes as necessary. Then save the profile.
- Create a second deduction profile called for example "Pen Contra", and make sure the blank "standard" type for the profile is used. Then ensure the tick boxes are identical to the previously created deduction profile (Deduct before Tax etc.). Update the other boxes as necessary. Then save the profile.

---

Note: This is needed because you need to reverse out the Pension Type Deduction to avoid duplicating the contribution from the employee's pay.

---

\*Only required if advanced pensions are in use.

Then follow the steps of the example scenario below;

A standard-contribution of 100 a month for a monthly based employee. Their basic gross pay must be reduced by £100 as this is their salary sacrifice (pension contribution). Their remaining basic gross pay will be paid according to normal tax and NI rules.

5. Open the Payroll – Processing form. Find the employee and open the Payments & Deductions form.
  - i. On the Payments tab, reduce the basic salary by £100.00. This is done by clicking on Action and select Add Item.
  - ii. Select the Sal. Sac. Profile and click OK.
  - iii. Enter -100 (negative 100) in the Perm. value column.

#### Optional

- If advanced pensions are in use, open the Payroll – Processing form. Find the employee and open the pension record for the employee by selecting action – pensions – employee pensions. Then enter 100.00 as a value for the EEs contributions\*\*
- Regardless if advanced pensions are in use, open the Payroll – Processing form. Find the employee and open the Payments & Deductions form. Click the Deductions tab, click Action and then click Add Item. Select the 'Pen Contra' deduction profile from the list and click OK. Enter -100.00 (negative 100) in the Perm. Value column.

\*\*If advanced pensions are not in use you must add the pension deduction manually; Select the 'EE Pen Sac' deduction profile from the list and click OK. Enter 100.00 in the Perm. Value column.

2. Calculate the Payroll and follow normal pay period processes to pay your employees.

Please ensure you test and assess the proposed method to ensure this fits the requirement of the business. Please note if you follow the option of deduction creations & processing for pension reporting / NEST file requirements, you may see additional elements on the payslip.

### 3.14.4 Produce and List BACS

Use this report to produce a BACS listing for all BACS-paid employees. A file called ?\_WGBACS.OUT or, in the case of NatWest Autopay, ?WGBACS.TXT (where ? is the company ID) is created within the DATA subfolder of the application's folder. If a file of this name exists, you can choose whether to overwrite it.

**Important Note - Bankline:** If you use the NatWest or RBS Bankline product to produce BACS files in [bulk format](#), the reference you enter in the **Bulk List Template Ref.** field must be the same as the reference used when the bulk payment list was set up in Bankline.

Box	Description
<b>Value Date</b>	The date that determines the BACS payment date.  <b>Note:</b> This only applies if the <b>BACS System</b> box on the <a href="#">Payroll - Utilities - Set Options</a> form is set to 'AIB', 'BANK IRELAND', 'BANKLINE AD HOC', 'BANKLINE BLK', 'BANKLINE STD', 'BOS', 'HSBC', 'ROYLINE BLK' and 'ROYLINE STD'.
<b>Payment Ref</b>	This identifies the payment as it will be known to the remitter.  <b>Note:</b> This only applies if the <b>BACS System</b> box on the <a href="#">Set Options</a> form is set to 'BANKLINE AD HOC'.
<b>These three boxes only apply if the BACS System box on the <a href="#">Set Options</a> form is set to 'AIB' or 'BANK IRELAND'.</b>	
<b>Volume ID</b>	Default BACS Volume ID for the Volume Header Label.
<b>Auth ID</b>	Default BACS Authorisation ID for the Volume Header Label, supplied by the bank.
<b>Service User Number</b>	The Service User Number (SUN) provided to you by your bank or BACS Approved Solution Supplier (BASS).  This box is displayed if you use the Standard 18 BACS format (selected from the <b>BACS System</b> list on the <a href="#">Payroll - Utilities - Set Options</a> form). The Standard 18 format includes the random string used for RTI purposes, which is a HMRC requirement for employers who use a Service User Number when paying employees by BACS. This format is currently supported by Allied Irish Bank, Bank of Scotland, Bank of Ireland, Barclays Bank, HSBC, Lloyds TSB and BACS Approved Solution Suppliers (BASS).  You must only use this if your bank or BASS has told you that the format is suitable and has given you a (SUN) Service User Number.  <b>Note:</b> You can leave this box blank when you create your payment file. If you do leave it blank you must enter the SUN in your banking software instead.
<b>Volume No</b>	Default BACS Volume number for the Volume Header Label.

**Tip:** If any details in the report are wrong after the BACS list is created, make the necessary amendments for the employees on the [Processing](#) form, run the [Calculation](#) again, and then run the **Produce and List BACS** command again.

#### 3.14.4.1 To Produce and List BACS

**Important - BACS Payments:** If you pay your employees by BACS using either the 'STDBACS RTI' or the 'Standard 18' format (selected on the [Payroll - Utilities - Set Options](#) form), you must create your BACS file in the [Payroll - Payment Reports - Produce & List BACS](#) command **before** sending your Full Payment Submission to HMRC.

When these formats are used, the **Produce & List BACS** command creates a random reference 'string' that is included in the payment file and is used to create a cross reference 'hash' number for each employee included in the Full Payment Submission. This is used by HMRC to reconcile the BACS payment data against the pay details in the Full Payment Submission. If you do not create the BACS file before sending the FPS, HMRC will not be able to do the reconciliation.

---

1. Open the **Payroll** folder and then click **Payment Reports** or click the **Payroll & HR** tab on the Ribbon Bar and then click **Payroll - Payment Reports**.
2. Click Produce & List BACS.
3. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
4. Update the boxes that are enabled for your bank.
5. Click OK.
6. On the Publisher form, click the tab to select the output device you want to use and then complete any settings or options you want to apply to the output device. To process the output, click Publish.

---

**Note:** A warning message is displayed if a BACS file that was created earlier still exists in the folder. This may be because it was not transmitted to your bank using your BACS software. You are asked whether you want the existing BACS file to be renamed to allow the new BACS file to be created. You must then make sure both BACS files are transmitted to your bank.

---

## 3.15 RTI Processing



<http://www.hmrc.gov.uk/rti/employerfags.htm>

*Most employers will start operating the new Real Time Information PAYE processes from April 2013, with all employers doing so by October 2013.*

HMRC will send each employer a letter to inform them when they need to start reporting their payroll information in real time. Employers must make their first Real Time Information submission on or after the first payment date after their 'RTI on-board' date.

**Note:** HMRC also refers to Real Time Information as 'RTI' and 'Operating PAYE in real time'. If you have questions that are not answered in this guide please contact HMRC.

Real Time Information affects procedures for reporting individuals' earnings and pension and annuity payments, for recording new starters and leavers and for processing the tax year-end:

- Information about all earnings and deductions must be submitted to HMRC for each pay period rather than at the end of the tax year.
- Employees who leave must still be given a P45 form but employers must not submit P45 or P46 returns to HMRC; starter and leaver information must be included when necessary with a pay period's Full Payment Submission (FPS).
- P35 (Employer Annual Return) and P14 (End of Year Summaries) will not be used at the year-end. Employees must still be given their P60 as before.

HMRC provide some good troubleshooting information which can be found @ <http://www.hmrc.gov.uk/payerti/troubleshoot/index.htm> and technical guidance @ <http://www.hmrc.gov.uk/softwaredevelopers/rti/internet-rti.htm>

### Changes to PAYE Online Reporting

*In the 2013-14 tax year employers will no longer send the following returns to HMRC because the information will be sent in the FPS or in the EPS:*

- P45 Part 3, P46, P46 (Pen) or P46 (Expat) returns (information about new starters)
- P45 Part 1 (information about leavers)
- P35, P14 and P38A returns (information for the year end).

*Expenses and benefits for the tax year must still be submitted to HMRC using the P11D return. Also tax codes and notices will still be received from HMRC as normal, for example by using HMRC Online Services.*

### The Advantages of Real Time Information

There are a number of advantages to the new system, including alignment of employees' records between payroll software and HMRC, the correct tax codes being issued and more accurate payments to HMRC. Real Time Information also supports the introduction of the Universal Credit benefits scheme by giving the DWP up to date information on a claimant's employment income.

#### Notes

Where can I find out more about generating the



**cross-reference (hash) or the four character entry for Field 7?**

*Please read 'Real Time Information - Generating the RTI Cross-reference (RTI hash)' on HMRC's website.*

*Real Time Information - Generating the RTI Cross-reference (RTI hash)*

*Where the STDBACS RTI format is being used to pay an employee, Opera will generate the associated cross-reference when the FPS is produced (and will include the cross-reference accordingly in the employee's FPS record). For employees who are not paid by STDBACS RTI then they will not have a cross-reference generated or populated for the FPS.*

#### P46 (Pen) –



From 6 April 2009, the P46 (Pen) return replaced the P160 form or PENNOT online submission. The P160 form or the PENNOT online submission are currently used by pension providers and employers that run their own pension or annuity schemes to inform HMRC when someone starts their retirement

Does everyone need to use RTI in April?



*Eventually HMRC require all ERs to use RTI.*

*On the 6<sup>th</sup> April 2013 all small ERs are required to start using RTI. Large ERs are classed as >=5000 EEs (Only for RTI Purposes) and will be phased in between June to Sept. 2013 – unless requested to start earlier.*

*For Large ERs starting RTI mid-year, they must follow the same process of set-up, configuration and switch on etc for RTI. The relevant files will have TD data as required.*

## Holding Incomplete and Inaccurate Data about Individuals

HMRC reports that over 80% of PAYE data quality problems are caused by incorrect information about an individual's name, date of birth or National Insurance number. Employers must ensure the comprehensiveness and accuracy of the employee data they retain well before the end of the 2012-13 tax year.

In particular each employee's full name, home address, date of birth, National Insurance number and gender must be checked so that payroll data can be aligned with HMRC records. HMRC suggests that these details are verified against employees' birth certificates, passports, driving licences or other official documents from HMRC or the DWP.

These details are particularly important:

- Forenames and Surname: Each employee's forenames and surname should match the name shown on official documentation like a birth or marriage certificate. Initials should not be used.
- National Insurance Number: This is normally two letters, followed by six digits and a letter. It can be found on a P60 certificate, a payslip, a PAYE Coding Notice, or a letter from HMRC, Department for Work and Pensions or Jobcentre Plus. HMRC use the National Insurance number to keep an individual's entitlement to benefits up to date; if the wrong number is used, the employee's entitlement may be affected. If the number is not known it must be left blank; a 'dummy' number must not be used.

### Implications for Incomplete and Inaccurate Data

These are the implications for individuals, employers and HMRC:

- Individuals are taxed either more or less than they should be. Their entitlement to state benefits can also be affected.
- Employers spend more time dealing with PAYE related issues.
- HMRC has duplicated and inaccurate details for individuals, meaning that tax codes are incorrect and work volumes to correct errors increase.

### Recording New Data about Individuals

Employers and pension providers may need to record new information about the individuals they pay. These details will have to be saved in new boxes in the payroll application and included in the Real Time Information submissions.

Employers may need to develop new processes to get this information from individuals and record it in their payroll software.

Notes

#### Employment

##### Intermediaries –



The new Intermediaries Regulations coming into force in the new tax year require Intermediaries who place workers with their clients, where they do not pay them under PAYE, to report these payments to HMRC. These regulations are currently under review (i.e. the draft requirements from October 2014 have been updated from the HMRC consultation document issued in January 2015).

This will not be catered for from Opera, This is because Opera is designed for Processing PAYE payrolls (where the EEs on record are paid and processed within the system) rather than "workers" who are essentially being treated as self-employed and not processed through the Payroll software. Workaround would involve bespoke or possible maintaining a spreadsheet or even investigating whether personnel only records and using various fields to represent data requirements could cater for EI submissions.

For data information, the requirements for the Employment Intermediaries reporting service are now available on GOV.UK at <https://www.gov.uk/government/publications/employment-intermediaries-support-for-software-developers>.

These new details must now be recorded:

- The approximate number of hours worked in a week. The employee will be aligned with one of these relevant HMRC bands when their details are submitted: up to 15.99 hours, 16 to 29.99 hours or 30 hours or more, or 'other'.
- Payments paid on an irregular basis, for example a seasonal worker or someone on maternity leave or long term unpaid absence for three or more months.
- The employee's pay has been reduced due to being on unpaid absence during this pay period.
- Pension or income provided from a registered pension scheme (including annuities, income from drawdown arrangements and trivial commutation payments) to an individual.
- If you have checked the employee's passport, as part of checking that they have the right to work in the UK, you must include their passport number here.

### Paying Employees by BACS through a BACS Accredited Software Supplier

HMRC has introduced a new requirement for BACS payments that are made through a BACS Accredited Software Supplier (BASS) or through a BACS Approved Bureau using the employer's own Service User Number (SUN). These payments are made from the employer through Vocalink rather than indirectly through internet banking with a 'high street' bank.

#### 'Hash' Reference

The new payment formats include a random reference for Vocalink to create a cross reference 'hash' number for each employee included in the payment file. Vocalink will pass the payment details including the 'hash' reference to HMRC to cross-reference the data against the pay details in the Full Payment Submission (which also includes the 'hash' number).

This will assist HMRC to verify the details and the Department of Works and Pensions administration of the Universal Credit.

#### New RTI BASS BACS Payment Options

If an employer uses a BASS supplier to pay their employees, they will need to select a new BACS payment format in the payroll software. This will only affect employers that currently use the 'STDBACS' format in Opera. If you use this BACS format you must instead use the 'STDBACS RTI' option when Real Time Information is switched on.

**Important:** Please note other BACS formats (such as HSBC, Barclays etc) are not affected by this HMRC BACS payment format. Employers that use these formats do not need to change the BACS format they use in their payroll software.

What to report is very important – further guidance and clarification can be found @ <http://www.hmrc.gov.uk/payerti/reporting/what-to-report.htm>.

Notes

**What information will need to be added to Bacs payment**



**instructions where the payment relates to RTI?**

*The employer or pension provider will need to include additional information in the Bacs payment file. They will include a four character entry in Field 7 (currently spare) of the Bacs payment file.*

*This entry will consist of an initial '/' to identify it as an RTI payment and three random characters, which will normally be generated by a customer's payroll software.*

*If you pay by Bacs under your own SUN (see the questions set out below), you will be obliged to do two things:*

- *include the entry in Field 7 as mentioned above*
- *include in your RTI submission to HMRC a cross-reference (or 'hash') calculated using the Field 7 reference plus other data from the payment file*

*Under RTI, Opera will offer an additional payroll 'BACS System' choice called STDBACS RTI; that new format will include the associated four character (random) string. Please note that the STDBACS RTI format (as per the existing STDBACS format) is encrypted and is intended for use with Albany software (and has been tested by Albany). Also, an employer should only use the STDBACS RTI format in Opera for RTI if they currently pay using STDBACS, or (to coincide with RTI) they decide to switch from, for example: High Street banking software, to making genuine (SUN) BACS payments via Albany.*



## Differences between Very First FPS

After EAS Submitted - This very first FPS will contain:	No EAS Submitted - This very first FPS will contain:
Employees who have been paid since the start of the tax year (whether that be paid in the current period or only in a prior period).	Employees who have been paid since the start of the tax year (whether that be paid in the current period or only in a prior period)
Employees who have left since the start of the current tax year (even if they left prior to the current pay period).	Employees who have left since the start of the current tax year (even if they left prior to the current pay period).
Employees who left in a prev. tax year but who have been paid in the current tax year ('payment after leaving').	Employees who left in a prev. tax year but who have been paid in the current tax year ('payment after leaving').
<b>DOES NOT include employees who have not been paid at all in the current tax year.</b>	<b>ALSO INCLUDES</b> Employees who have not been paid at all in the current tax year (e.g. on maternity leave).

## Differences between First and Regular FPS

The 'very first FPS' will contain:	The 'regular' FPS will contain:
Employees who have been paid since the start of the tax year (whether that be paid in the current period or only in a prior period).	All employees who have been paid in the current period (that also means any prior period leavers who have been re-instated to be given a 'payment after leaving' in the current period).
Employees who have left since the start of the current tax year (even if they left prior to the current pay period).	New employees (i.e. those who have joined in the current period) who for some reason have not been paid anything in the current period (i.e. to ensure HMRC are informed of all new starters). All new employees will have additional 'starter details' included in their FPS data.
Employees who left in a prev. tax year but who have been paid in the current tax year ('payment after leaving').	Employees (new or existing) who have not been paid anything in the current period but for whom the user has selected the 'unpaid absence' setting.
<b>DOES NOT include employees who have not been paid at all in the current tax year.</b>	<b>Note:</b> Other than the exceptions stated above, in general an ongoing FPS will NOT include employees who have not been paid in the current period, or employees who left in a prior period.

Further information found @ <http://www.hmrc.gov.uk/payerti/reporting/payroll-alignment.htm>

### HMRC Generic Notification Service

The Generic Notification Service (GNS) will be used to send notifications like reminders, instructions and warnings to employers electronically using the existing Data Provisioning Service (DPS) or Electronic Data Interchange (EDI) channels.

From October 2013, the GNS will also be used for the following:

- non-filing
- late filing
- late payment warning notices.

These notices are intended to help employers and remind them when a Full Payment Submission or payment is not received as expected.

## Real Time Information Submissions for Alignment & Payment Cycles

The first step for every employer is to align their employee data with HMRC records in the 2013-14 tax year. This will ensure that both the employer and HMRC hold a consistent view of the employees on the employer's PAYE scheme. More than one alignment submission may be needed for complex PAYE schemes.

### Alignment Submissions

Alignment submissions must include every person who has been employed in a PAYE scheme since the start of the tax year, including leavers and people not paid in the period of alignment. If people are not included in the alignment submission HMRC will assume they have left and will close their record.

Submission	Submitted By	Submitted When	Purpose	Notes
<b>Employer Alignment Submissions (EAS)</b>	Employers with > 250 employees or complex payrolls Employers with < 250 employees that cannot include all employees in a 'First' FPS alignment submission  Any employer who prefers to use the EAS rather than the first FPS for alignment	On the 'on-boarding' date received from HMRC or as soon as possible afterwards	Specifically to align employee data with HMRC records before the first FPS	This submission separates the alignment of employee details from the processing of payments information for complex or large payrolls, or for those employers that prefer to do the alignment before their 'First' FPS. It is also used for schemes that need to be aligned in parts (processed in multiple payroll software, separate payroll bureaus, different pay frequencies that make consolidation impracticable, or the submission file would be too large). It includes everyone employed in the current tax year, including new starters and leavers but may also include leavers in the previous year if they have been paid in the 2013-14 tax year after leaving. It must be sent on the 'on-boarding' date received from HMRC or as soon as possible afterwards.
<b>'First' Full Payment Submission (FPS)</b>  <b>Note: The 'First FPS' is both an alignment submission and the first payment cycle submission.</b>	Employers with < 250 employees that can include all employees in a single alignment submission	On first payment date after receiving 'on-boarding' date from HMRC	Aligns employer data with HMRC records and includes earnings detail for the first pay period under RTI	The first FPS you send can be used to align your employee data with HMRC records instead of sending an Employer Alignment Submission. If the first FPS is used to align your data it <u>must</u> include all employees. Only single submissions are therefore allowed for alignment; the first FPS cannot be used to align data for schemes that need to be aligned in parts.  The submission will include everyone employed in the current tax year, including new starters and leavers, and pay details for the first pay period following Real Time Information processes.  If you want to align your employee data with HMRC records before the first FPS, use an EAS submission.

## Payment Cycle Submissions

Notes

Employers are deemed to have joined Real Time Information after sending the alignment submissions. Real Time Information submissions should now be sent to HMRC for every pay period. P45 or P46 forms must not be sent; details for leavers and starters will be included in the FPS submissions.

Submission	Submitted By	Submitted When	Purpose	Notes
<b>Full Payment Submission (FPS)</b>	All employers if their employees are paid	On or before payment date (must be within a month of an EAS if used for alignment but not on the same day as the EAS)	Informs HMRC of earnings and deductions for the pay period	<p>This submission includes pay details for the pay period: for example payments, Income Tax, NI, and other deductions such as student loans. It also includes details of new starters, leavers this year and people who have irregular payment patterns. The first FPS is also used to align your employee data with HMRC records if an EAS is not used for that purpose.</p> <p>HMRC will expect you to send at least one FPS per month. You will be informed via the 'Generic Notification Services (GNS)' - a new service for Real Time Information messages - if an FPS is not received. The GNS is part of the Data Provisioning Service (which is used to notify you of tax code changes, for example).</p>
<b>Employer Payment Summary (EPS)</b>	All employers	Before payment to HMRC is due on the 19th of the following tax month	Reports recoverable Statutory Payments, NIC compensation on Statutory Payments, CIS Deductions Suffered and NIC holiday deductions	<p>This submission is used to reduce the charge calculated from the most recent FPS submission. It is also used to notify HMRC if no employees are paid in a pay period meaning Income Tax, NI, and other deductions such as student loans are not due. If this is your first EPS the year to date figures for any recovered payments for statutory payments, CIS Deductions and NICs Holiday in the current year are also included.</p> <p>The year to-date recoverable amounts displayed on page two are derived from the <a href="#">Payroll - P32 Processing</a> form. If you operate more than payroll company using the same Accounts Office reference, the EPS must be sent from the consolidation P32 company (defined in the P32 Co. Consolidation box on the <a href="#">Payroll - Utilities - Set Options</a> form).</p> <p>The EPS must be submitted before payment to HMRC is due on the 19th of the following tax month.</p>
<b>NINO Verification Request (NVR)</b>	All employers	When required	Verifies NINOs or requests new NINOs	This submission verifies an employee's National Insurance number. NVRs can only be sent after the first FPS has been submitted for a PAYE scheme. Up to one hundred employees can be included in the same submission.

Glossary of Terms

Notes

RTI	Real Time Information
EAS	Employer Alignment Submission
FPS	Full Payment Submission
EPS	Employer Payment Summary
NVR	NINO Verification Request
EYU	Earlier Year Update
DPS	Data Provisioning Service <i>(The system HMRC uses to send messages about your payroll)</i>
NINO	National Insurance Number
Split Scheme	Where the company's payrolls are split. For example; A company runs its own payroll on Opera 3 for normal employees but their Directors payroll is processed by an external bureau or the company is split across two or more software products (Capital Gold Payroll and Opera 3, or multiple Opera 3 systems etc).

### 3.15.1 RTI Preparation & Processes Summary

The dedicated checklist guides which are available with the product are a fantastic source of information and which procedures to follow. The following flow charts summarises the getting ready and processing of RTI on a top level basis guide;

What's first?



Processing under RTI

*Every Payroll Period*



*Every Tax Month*



*Ad Hoc Procedures*



## 3.15.2 Full Payment Submission (FPS)

Notes

Real Time Information submissions can only be sent in the 2013-14 tax year after the Use Real Time Information option on the Payroll - Utilities - Set Options form has been selected.

This submission includes pay details for the pay period: for example payments, Income Tax, NI, and other deductions such as student loans. It also includes details of new starters, leavers this year and people who have irregular payment patterns. The first FPS is also used to align your employee data with HMRC records if an EAS is not used for that purpose. Each employee's address is also included.

HMRC will expect you to send at least one FPS per month. You will be informed via the 'Generic Notification Services (GNS)' - a new service for Real Time Information messages - if an FPS is not received. The GNS is part of the Data Provisioning Service (which is used to notify you of tax code changes, for example).

**Important - BACS Payments:** If you pay your employees by BACS using either the 'STDBACS RTI' or the 'Standard 18' format (selected on the Payroll - Utilities - Set Options form), you must create your BACS file in the Payroll - Payment Reports - Produce & List BACS command before sending your Full Payment Submission to HMRC.

When these formats are used, the Produce & List BACS command creates a random reference 'string' that is included in the payment file and is used to create a cross reference 'hash' number for each employee included in the Full Payment Submission. This is used by HMRC to reconcile the BACS payment data against the pay details in the Full Payment Submission. If you do not create the BACS file before sending the FPS, HMRC will not be able to do the reconciliation.

### The Wizard

The Full Payment Submission wizard is designed to enable the file for the submission to be quickly created before it is submitted to HMRC using Pegasus Online Filing Manager.

*If you use more than one payroll groups these can be selected together providing that the groups are in the same tax year. This is to prevent groups that are in the 2012-13 tax year being included in a submission.*

### Compression



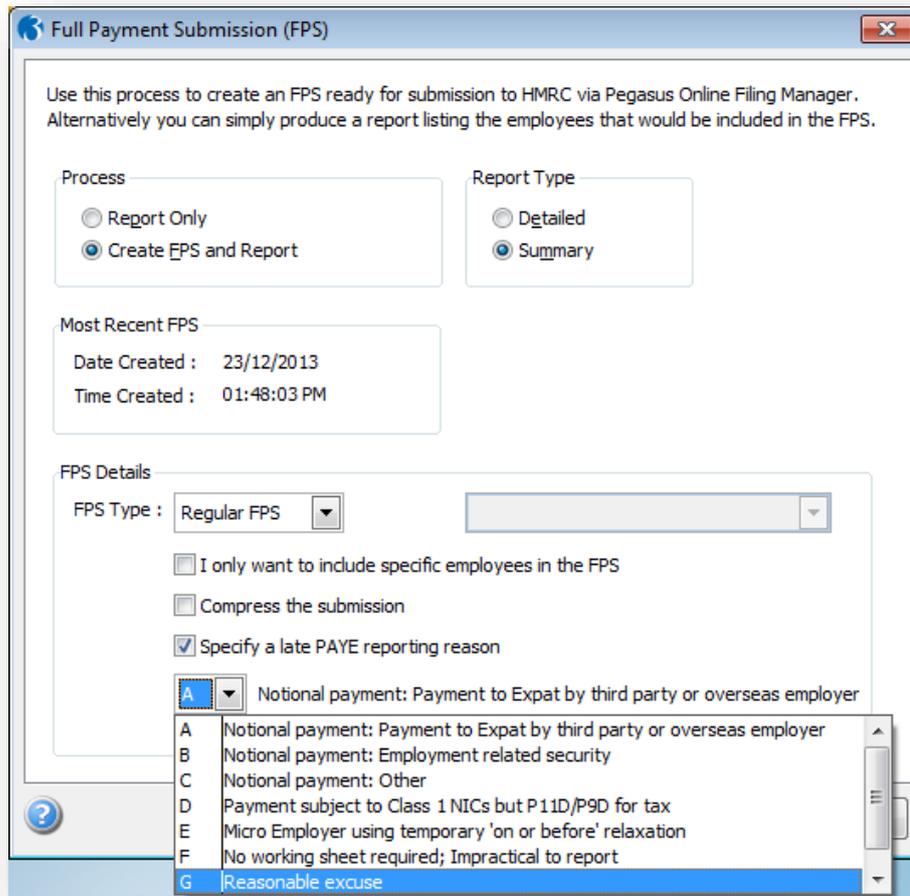
When making any kind of online submission to HMRC via the Government Gateway, there is a maximum limit to the size of an XML message that can be submitted; that limit is approximately 25Mb. When submitting an FPS for example, if the FPS contains approx. 10,000 employees then the uncompressed size of the XML file will be approx. 18Mb. Even if the uncompressed size of the XML file were less than the 25Mb, compression of the submission will give significant performance improvements when submitting to the Government Gateway; so compression will/can be a benefit to all, and not just to those employers who may exceed the max. limit.

Compression is provided for the FPS and EAS submissions (the more likely submissions to exceed the limit); HMRC do not cater for compression on the EPS or NVR. The option to compress will (still) be captured via the associated FPS and EAS forms within Opera. When Opera creates the interim XML file for the RTI submission, if the user has chosen to compress the submission then extra information will be included in the interim XML file to highlight that compression is required.

Note: it will not be Opera that actually performs the compression process. When OFM then reads in the interim XML file, if that XML file contains the extra information that indicates that compression is required then OFM will compress the associated XML data prior to its submission. If the interim XML does not contain the extra information that indicates that compression is required then OFM will submit the XML in an uncompressed format.

**First Page**

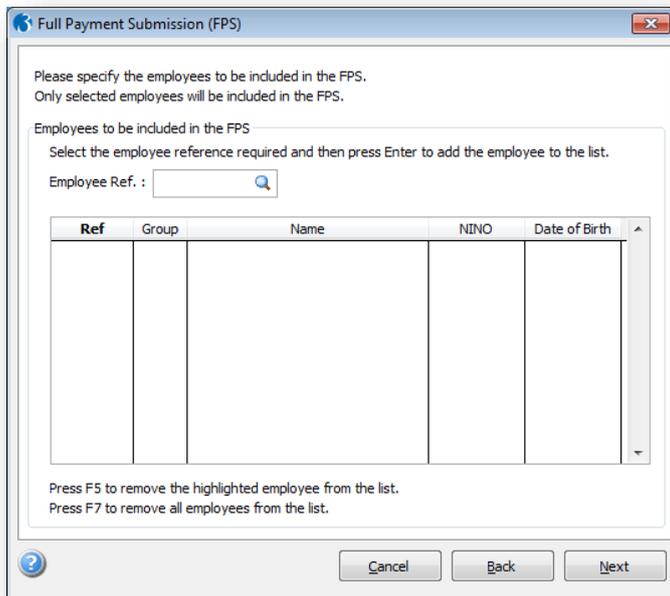
The first page of the wizard includes initial choices for the submission, for example whether the FPS is the first one to be created or whether it is a second or subsequent FPS. You can also select to include only certain employees if they have been paid at different times to other employees.



**Why do we have the option for compressing RTI Submissions?**

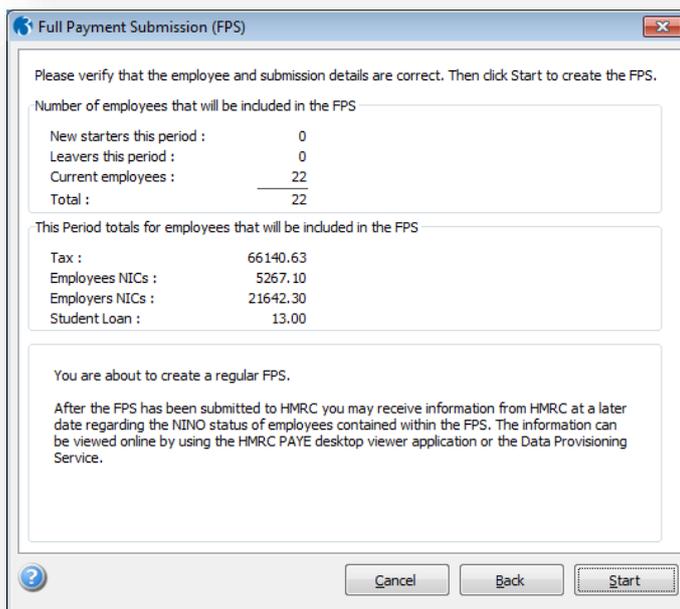
Essentially it offers a potential alternative if the Gateway has any problems processing compressed submissions. Although compressing means a faster submission for the employer, it does mean HMRC need to de-compress once received. It was felt best to leave this option in to offer a choice to the employer. Please note that with a very small number of employees, the compressed file might end up being larger than an uncompressed file.





## Second Page

Unless you select the I only want to include specific employees in the FPS option, the second page summarises the number of employees who will be included, the Income Tax, National Insurance for both the employer and employee, and the student loan repayments. If you do select the I only want to include specific employees in the FPS option the second page is where you select the required employees.



**Note:** The HMRC website indicates that an employer's Self Assessment reference (SA UTR) or Corporation Tax (COTAX) reference must be included in a Full Payment Submission. In fact these details are not mandatory and these references cannot be entered in Opera. If the references become mandatory in future Opera will be changed so that they can be entered and also included in the FPS.

## Notes

### Resending FPS Files 🙄

If an employer re-submits the exact same FPS again (e.g. send one FPS, which is accepted by HMRC, then accidentally re-send the exact same FPS again) the duplicate (second) FPS will be rejected by HMRC.

Otherwise (i.e. where each subsequent FPS varies from the previous one sent) then each FPS will update HMRC's backend system accordingly (Note: because the FPS contains data items such as pay date, pay period etc., even if you pay the same employees the exact same pay each period, the associated FPS's will be slightly different, and will hence be accepted by HMRC as you'd expect).

### No FPS 🙄

HMRC will be expecting at least one FPS per tax month from an employer; if there are no FPS's then HMRC will inform the employer that they haven't been sent any (if they really aren't due to send any FPS's then the employer should use the EPS to notify HMRC accordingly).

Note that such notifications will be sent to the employer via the Data Provisioning Service (DPS) in the same way the employer is notified about employee tax code changes, however, for RTI-specific DPS messages, they are actually being processed by a new service (that sits within DPS) that is called the Generic Notification Service (GNS).

## Options

Notes

Box	Description																				
<b>Process</b>	<p>You can choose to only see a report without creating an FPS file or see a report and also create the file. You can choose the report destination from the Publisher form before the file is created.</p> <p>If you choose to create a file you will be asked to confirm this after you have started the wizard process.</p>																				
<b>Report Type</b>	<p>The summary report includes the same details that are displayed on the second page of the wizard.</p> <p>The detailed report includes each employee's details for the pay period, including their title, name, date of birth, Income Tax and National Insurance paid this period.</p>																				
<b>FPS Type</b>	<p>A 'Regular FPS' contains these employees:</p> <ul style="list-style-type: none"> <li>Those who have been paid in the current pay period.</li> <li>New employees who joined in the current pay period who have not yet been paid.</li> <li>Both new and existing employees who are currently on unpaid leave (the <a href="#">Unpaid Absence</a> indicator on the employee record has been selected). Unless this indicator is selected for employees who have not been paid in the current pay period, they will not be included in the FPS.</li> </ul> <p><i>The 'First FPS' must be used if you do not want to send an Employer Alignment Submission to align your employee records with those held by HMRC. Even if you send an EAS, your first FPS must be a 'First FPS' rather than a 'Regular FPS'. All subsequent FPS are then 'Regular FPS', which should be sent for all subsequent pay periods.</i></p> <p><b>First FPS</b></p> <p><i>Depending on whether the First FPS was sent for alignment or not, the submission contains these employees:</i></p> <table border="1"> <thead> <tr> <th></th> <th>First FPS sent for alignment</th> <th>First FPS after EAS sent for alignment</th> </tr> </thead> <tbody> <tr> <td><i>Those who have been paid since the start of the tax year</i></td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td><i>Those who have left since the start of the tax year. Employees who left in a previous tax year are only included if you paid them in the current tax year and also selected the Payment After Leaving box for their record on the <a href="#">Payroll - Processing - Leavers</a> form.</i></td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td><i>Those not paid in the current tax year, for example people on maternity leave or on unpaid absences, people who receive irregular payments and who are paid quarterly or annually.</i></td> <td>Yes</td> <td>No</td> </tr> </tbody> </table> <p>After the First FPS has been sent all subsequent submissions are termed 'Regular FPS' in Opera. They contain these employees:</p> <table border="1"> <thead> <tr> <th></th> <th>Regular FPS after alignment</th> </tr> </thead> <tbody> <tr> <td>Those who have been paid in the current pay period.</td> <td>Yes</td> </tr> <tr> <td>New employees who joined in the current pay period who have not yet been paid.</td> <td>Yes</td> </tr> <tr> <td>Both new and existing employees who are currently on unpaid leave (the <a href="#">Unpaid Absence</a> indicator on the employee record has been selected).</td> <td>Yes</td> </tr> </tbody> </table> <p><b>Note:</b> Unless this indicator is selected for employees who have not been paid in the current pay period, they will not be included in the FPS.</p> <p><b>Note:</b> This setting will default to Regular FPS after the first Payroll Update under RTI</p> <p><b>Note:</b> The 'First FPS' option was used to align employee records held by employers with those held by HMRC when Real Time Information was first introduced. The option should now be ignored.</p>		First FPS sent for alignment	First FPS after EAS sent for alignment	<i>Those who have been paid since the start of the tax year</i>	Yes	Yes	<i>Those who have left since the start of the tax year. Employees who left in a previous tax year are only included if you paid them in the current tax year and also selected the Payment After Leaving box for their record on the <a href="#">Payroll - Processing - Leavers</a> form.</i>	Yes	Yes	<i>Those not paid in the current tax year, for example people on maternity leave or on unpaid absences, people who receive irregular payments and who are paid quarterly or annually.</i>	Yes	No		Regular FPS after alignment	Those who have been paid in the current pay period.	Yes	New employees who joined in the current pay period who have not yet been paid.	Yes	Both new and existing employees who are currently on unpaid leave (the <a href="#">Unpaid Absence</a> indicator on the employee record has been selected).	Yes
	First FPS sent for alignment	First FPS after EAS sent for alignment																			
<i>Those who have been paid since the start of the tax year</i>	Yes	Yes																			
<i>Those who have left since the start of the tax year. Employees who left in a previous tax year are only included if you paid them in the current tax year and also selected the Payment After Leaving box for their record on the <a href="#">Payroll - Processing - Leavers</a> form.</i>	Yes	Yes																			
<i>Those not paid in the current tax year, for example people on maternity leave or on unpaid absences, people who receive irregular payments and who are paid quarterly or annually.</i>	Yes	No																			
	Regular FPS after alignment																				
Those who have been paid in the current pay period.	Yes																				
New employees who joined in the current pay period who have not yet been paid.	Yes																				
Both new and existing employees who are currently on unpaid leave (the <a href="#">Unpaid Absence</a> indicator on the employee record has been selected).	Yes																				

### EE Details

#### Error correction

If after sending the first FPS (or EAS where applicable) for an employee the employer realises that for the employee's start date is wrong then the employer must contact HMRC (by phone) to discuss how to resolve/correct it; the employer must not simply change the start date in their software at the point they come to send the employee's next FPS (if the employee were to do that then HMRC would assume that the employer has stated an additional employment/job with the employer and would therefore create another employment record in their backend system, which could then for example affect the employee's tax code)

Certain other corrections must also be discussed with HMRC first, for example: if the employee's DOB was recorded incorrectly (again the employer should check with HMRC first about how to correct it, and not just do so regardless).

Again, after the initial FPS (or EAS) has been sent, the employer should not change other personnel data such as names (e.g. changing Steven to Steve); even changing a woman's surname after she's got married can potentially cause issues with HMRC employee matching (so again, the employer should check with HMRC to be re).

<http://www.hmrc.gov.uk/softw/aredevelopers/rti/errors-corrects-payroll.pdf>

Correcting payroll reporting errors - current tax year

<http://www.hmrc.gov.uk/payert/rti/reporting/errors.htm>

**NB:** For any changes we recommend contacting HMRC

<b>EAS has/has NOT been submitted</b>	<p>This option applies only if the FPS Type option is set to 'First FPS'.</p> <p>If you have not submitted an EAS, this will automatically be set to 'EAS has NOT been submitted'. In this situation the FPS will be used to align employer data with HMRC records and will also include earnings detail for the pay period. The FPS will include everyone employed since the start of the tax year, including new starters and leavers.</p>
<b>I only want to include specific employees in the FPS</b>	<p>Select to include only certain employees in an FPS. This option can be used for ad-hoc FPS submissions where one or more employees were not included in the FPS for the pay period. The submission will then include only the selected employees; the details for the other employees will not be sent to HMRC again.</p> <hr/> <p>Note: You should not normally select this option if you are submitting your first FPS because all employees should be included in the submission.</p>
<b>Compress the submission</b>	<p>This is to compress the file in Pegasus Online Filing Manager before it is submitted to the Government Gateway. There is a maximum file-size limit that can be submitted - approximately twenty five Megabytes. Selecting this option will reduce the size of the file and thereby help with the speed of the submission to HMRC. The submission will also be quicker even if the file size is much smaller than the maximum size allowed.</p> <p><i>For example, when submitting an FPS, if it contains approximately ten thousand employees then the uncompressed size of the XML file will be about eighteen Megabytes. Even if the uncompressed size of the XML file were less than the 25 Megabytes, compression of the submission will give significant performance improvements when submitting to the Government Gateway; so compression can be a benefit even if your submission does not exceed the maximum limit.</i></p>
<b>Specify a late PAYE reporting reason</b>	<hr/> <p>Note: This applies from the 2014-15 tax year.</p> <p>You must submit your Full Payment Submission on or before each pay day. If the FPS is not sent in time a 'Late PAYE reporting reason' must be included in the FPS when it is sent. HMRC will use the reason supplied to prevent messages and penalties being issued where they should not be.</p> <p>The permitted reasons are:</p> <ul style="list-style-type: none"> <li>• A (Notional payment: Payment to Expat by third party or overseas employer)</li> <li>• B (Notional payment: Employment related security)</li> <li>• C (Notional payment: Other)</li> <li>• D (Payment subject to Class 1 NICs but P11D/P9D for tax)</li> <li>• E (Micro Employer using temporary "on or before" relaxation)</li> <li>• F (No working sheet required; Impractical to report)</li> <li>• G (Reasonable excuse)</li> <li>• H (Correction to earlier submission).</li> </ul> <p>This can be set for individual employees if necessary, or for all employees included in an FPS.</p> <p>To update individual employee records, tick the Late PAYE Reporting Reason box on the Additional Info tab of the Payroll - Processing - Details &amp; Bank form for those employees. Then choose the relevant reason from the list. When the FPS is sent the late reporting reason will be included for those employees only.</p> <p>To use the late reporting reason for all employees in the selected payroll groups, tick the Specify a late PAYE reporting reason box on the Payroll - RTI Submissions - Full Payment Submission form. Then choose the relevant reason from the list. When the FPS is sent the late reporting reason will be included for all employees. Any reason selected for an individual employee will override what is selected here.</p> <hr/> <p>Note: Any late reporting reason used will be cleared by the Payroll - Utilities - Update command, which completes a pay period ready for the next pay period.</p>

## Notes

**Can you send an FPS for the same period again?**



*Ideally, employers would send one FPS for the pay period for their employees. However if a multiple FPS was sent for the same period for the same EEs (say by accident), the second FPS should simply overwrite the existing details held on HMRC's database with the latest To-Date values for the employees included in the second FPS, so there should be no problems in resending an FPS (we always recommend checking with HMRC)*

<http://www.hmrc.gov.uk/pa/verti/reporting/errors.htm>

### 3.15.2.1 To Send a Full Payment Submission (FPS) to HMRC

This submission includes pay details for the pay period: for example payments, Income Tax, NI, and other deductions such as student loans. It also includes details of new starters, leavers this year and people who have irregular payment patterns. *The first FPS is also used to align your employee data with HMRC records if an EAS is not used for that purpose.*

HMRC will expect you to send at least one FPS per month. You will be informed via the 'Generic Notification Services (GNS)' - a new service for Real Time Information messages - if an FPS is not received. The GNS is part of the Data Provisioning Service (which is used to notify you of tax code changes, for example).

#### 3.15.2.2 Using the First FPS to Align Data with HMRC Records

*The first FPS you send can be used to align your employee data with HMRC records instead of sending an Employer Alignment Submission. If the first FPS is used to align your data it must include all employees. Only single submissions are therefore allowed for alignment; the first FPS cannot be used to align data for schemes that need to be aligned in parts.*

*The submission will include everyone employed in the current tax year, including new starters and leavers, and pay details for the first pay period following Real Time Information processes.*

*If you want to align your employee data with HMRC records before the first FPS, use an EAS submission.*

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**Tip:** For details about alignment submissions, [please see the Introduction to Real Time Information Help topic.](#)

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#### 3.15.2.3 Leavers

The FPS includes employees who are marked as leavers on the [Payroll - Processing - Leavers](#) form in this pay period:

- An employee marked as an '[L](#)' leaver is included in the FPS as normal, even if they do not receive any pay. The leave date is included in the submission to inform HMRC that the employee left your employment in this period.
- An employee marked as a '[D](#)' leaver is included in the FPS in the pay period in which they are marked as a leaver. The leave date is included in the submission to inform HMRC that the employee left your employment in an earlier pay period. Employees who left in the previous tax year are included.

Notes

**Why would I send an FPS for selected EEs?**



*An example of the need for an ad-hoc FPS would be, where the employer has by mistake not paid a specific employee at all but the employer has already created and submitted the FPS for rest of the workforce who were paid (perhaps the employee's timesheet was misplaced for example). In such a situation the employer will need to create an FPS just for that 'missing employee'; the employer should not really re-submit the FPS again for the entire workforce*

### 3.15.2.4 Creating & Submitting Submission Files

The creation and submission of Real Time Information files is done in two steps: firstly the file is created in Opera, and secondly the file is submitted to the Government Gateway from Pegasus Online Filing Manager. If Pegasus Online Filing Manager is installed on the same computer you can run it directly after creating the file. The respective submission wizard will then be opened automatically in Pegasus Online Filing Manager.

**Important** - STDBACS RTI BACS Payments: If you pay your employees by BACS using the STDBACS RTI format (selected on the [Payroll - Utilities - Set Options](#) form), you must create your BACS file in the [Payroll - Payment Reports - Produce & List BACS](#) command **before** sending your Full Payment Submission to HMRC.

When the STDBACS RTI format is used, the Produce & List BACS command creates a random reference that is included in the payment file and is used to create a cross reference 'hash' number for each employee included in the Full Payment Submission. This is used by HMRC to reconcile the BACS payment data against the pay details in the Full Payment Submission. If you do not create the BACS file before sending the FPS, HMRC will not be able to do the reconciliation.

1. Open the Payroll folder and then click RTI Submissions or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - RTI Submissions.
2. Click Full Payment Submission.
3. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK. You can only select groups that are all in the 2013-14 tax year or later.
4. On the first page, choose the Report Only option to print a report with FPS details or choose the Create FPS and Report option to create an FPS file to submit to the Government Gateway using Pegasus Online Filing Manager.
5. Under FPS Details, choose either 'First FPS' if this is the first FPS or 'Regular FPS' if it is a subsequent FPS. If this is the first FPS you must also indicate whether an EAS has been sent to align your employee data with HMRC records. Choose either of the following:
  - Choose 'EAS has been submitted' if the EAS has been submitted to align your employee data with HMRC records.
  - Choose 'EAS has NOT been submitted' if this FPS will be used to align your employee data with HMRC records.
6. If you want to include only some employees in the FPS, select the I only want to include specific employees in the FPS box. You will then be able to select the employees on the next page. If this is the first FPS you should normally include all employees who you have employed this year.
7. Select the Compress the submission option to compress the file in Pegasus Online Filing Manager before it is submitted to the Government Gateway. There is a maximum file-size limit that can be submitted - approximately twenty five Megabytes. Selecting this option will reduce the size of the file and thereby help with the speed of the submission to HMRC. The submission will also be quicker even if the file size is much smaller than the maximum size allowed.
8. Click Next.
9. The final page summarises the details in the FPS, including the following:
  - The number of current employees, and leavers in the current period and earlier periods
  - The period totals for Income Tax, National Insurance (employer and employee contributions) and student loan repayments.
10. Check the information on the screen to make sure the details are correct.
11. Click Start. Then submit the file to the Government Gateway using Pegasus Online Filing Manager. You can do this straight away or at another time using the Online Filing Manager option on the RTI Submissions menu. Pegasus Online Filing Manager (3.30) or later must be installed on the computer.

**Tip:** The **Submission Information** form (**Payroll - RTI Submissions**) displays details about the most recent Full Payment Submission, Employer Payment Summary, NINO Verification Request. If an Employer Alignment Submission was used to align your employee data with HMRC records, those details are displayed on the **EAS** tab.

#### Notes

**Will subsequent FPSs need to include 'suspended' employees**



**(eg sabbaticals or on nil pay) or do they run risk of having employment ceased after three months?**

*You must set the irregular payment indicator on the FPS for employees who do not get paid regularly.*

*If an employee is to be paid on an irregular basis, or not paid for a period of three months or more (for example takes a leave of absence) you must set the irregular payment indicator on the last FPS before the start of the period in which they won't be paid.*

*If the irregular payment indicator is not set, HMRC will check if employees have not been paid for a specific period of time and will treat them as having left that employment.*

*Opera will provide an irregular employment payment pattern option that can be set at employee level. Related to this, Opera will also offer an Unpaid Absence option as well at employee level (for use in the FPS).*

### 3.15.3 Employer Payment Summary (EPS)

Real Time Information submissions can only be sent in the 2013-14 tax year after the Use Real Time Information option on the Payroll - Utilities - Set Options form has been selected.

This submission is used to reduce the charge calculated from the most recent FPS submission. It is also used to notify HMRC if no employees are paid in a pay period meaning Income Tax, NI, and other deductions such as student loans are not due. If this is your first EPS the year to date figures for any recovered payments for statutory payments, CIS Deductions and NICs Holiday in the current year are also included.

The year to-date recoverable amounts displayed on page two are derived from the Payroll - P32 Processing form. If you operate more than payroll company using the same Accounts Office reference, the EPS must be sent from the consolidation P32 company (defined in the P32 Co. Consolidation box on the Payroll - Utilities - Set Options form).

The EPS must be submitted before payment to HMRC is due on the 19th of the following tax month.

#### **The Wizard**

The Employer Payment Summary wizard is designed to enable the file for the submission to be quickly created before it is submitted to HMRC using Pegasus Online Filing Manager.

If you use more than one payroll group they are automatically selected because the EPS must include all information for the whole company. For this reason the wizard must be run from the same company that you generate your P32 values from.

#### Notes

##### EPS

Employers need to remember that where they are required to submit an Employer Payment Summary (e.g. in order to recover statutory payments) the figures provided must be for 'the year to date' and not just for 'the income tax month'

##### No Payment for Period

'Yes' if you are submitting an EPS because no employees or subcontractors were paid in this tax month.

If no payments are made in this tax month (so there is no FPS to make) you must submit an EPS and indicate no payment is due for this tax month. This should be done within 14 days of the end of the tax month.

For example, if you didn't pay anyone between 6 April and 5 May send the EPS by 19 May.

**Note:** You cannot report statutory payments, CIS deductions suffered or NICs Holiday on the same EPS; you must submit a separate EPS to report these items.

From April 2013 if no payments are made for one or more complete tax months within the tax year you can use the 'period of inactivity' or 'no payments due' fields

**NB:** If no payments to employees are made within a pay period, or you want to recover statutory payments, CIS deductions suffered or NICs Holiday send an EPS

## First Page

Notes

The first page of the wizard includes initial choices for the submission, for example whether the EPS is a regular submission or the last one of the year.

## Options

Box	Description
<b>Process</b>	<p>You can choose to only see a report without creating an EPS file or see a report and also create the file. You can choose the report destination from the Publisher form before the file is created.</p> <p>If you choose to create a file you will be asked to confirm this after you have started the wizard process.</p>
<b>EPS Details</b>	<p>There are three types of EPS:</p> <ul style="list-style-type: none"> <li>the 'Regular EPS' (for a normal tax month sent before payment to HMRC is due on the 19th of the following tax month)</li> <li>the 'Final EPS of the year'. Before sending the final EPS submission for the tax year you must make sure that all Full Payment Submissions for the tax year have been submitted. The final EPS for the year includes questions and declarations that must be answered - similar to those on the P35 (Employer Annual Return) for 2012-13 tax year.</li> <li>'Scheme has ceased' (if you cease being an employer).</li> </ul>
<b>No Payments Due</b>	<p>Select if you have made no payments to employees or directors for an earlier period of one or more complete tax months, and so an FPS was not submitted. If no payments were made in a one or more complete tax months (so there was no FPS to submit) you must submit an EPS and indicate no payment is due and show dates in 'no payments due' fields.</p> <p><b>Note:</b> You must also select a date range for the relevant tax month using the From and To dates below.</p>
<b>Period of Inactivity</b>	<p>Select if you know that for one or more future tax months in the tax year you will not be paying any employees. The purpose of the EPS in this situation is to inform HMRC in advance that Employer Payment Summaries and Full Payment Submissions will not be submitted for the chosen period of time. In accordance with HMRC requirements, the first day of the period of inactivity must be the sixth day of the respective month - the first day in a tax month. You can enter a date range of up to 12 months.</p>

Select if you know that for one or more future tax months in the tax year you will not be paying any employees. The purpose of the EPS in this situation is to inform HMRC in advance that no EPS will be submitted for the chosen period of time. In this situation Full Payment Submissions will also not be submitted for the future tax months. You must also enter the dates for the relevant pay period/s in the From and To boxes.

In accordance with HMRC requirements, the first day of the period of inactivity must be the sixth day of the respective month - the first day in a tax month.

## Second Page

The second page is where you enter the recoverable amounts for Statutory Payments, National Insurance Contributions (the figures that are displayed initially are taken from the updated figures on the Payroll - P32 Processing form but you can change them if required). You need to enter CIS Deductions Suffered and NICs Holiday if necessary - these are not derived from the P32 Processing form.

The second page is where you enter the recovered amounts for the tax month, bank account details, and indicate whether the Employment Allowance is being claimed or ceased (from 6 April 2014).

Option	Description
<b>Up to Tax Month</b>	Select the month that the Employer Payment Summary is being submitted for. This will default to the latest month in Payroll. If you pay HMRC quarterly rather than monthly (and the P32 Payment Frequency option on the <a href="#">Payroll - Utilities - Set Options</a> form is set to 'Quarterly') then the quarter number is displayed in the list where appropriate.
<b>Recovered amounts</b>	Enter the recoverable amounts for Statutory Payments, National Insurance Contributions (the figures that are displayed initially are taken from the updated figures on the <a href="#">Payroll - P32 Processing</a> form but you can change them if required). You need to enter CIS Deductions Suffered if necessary - this amount is not derived from the P32 Processing form.
<b>Allocate the EPS credit ... against tax month x</b>	When this box is selected the recoverable amounts are allocated against the month in the Up to Tax Month box. When this box is cleared the tax month that the recoverable amounts are allocated to depends on the submission date.  This flowchart illustrates the tax month that recoverable amounts are allocated against, depending on whether this option is used or when the EPS is submitted.

**Example:** You submit an EPS with recoverable amounts on 20 May 2015. You select 'Up to Tax Month 1' to allocate the EPS to the 6 April to 5 May tax month (month 1).

**Example:** You submit an EPS with recoverable amounts on 14 May 2015. HMRC allocate the EPS to the 6 April to 5 May tax month (month 1 - the previous tax month).

**Example:** You next submit an EPS with recoverable amounts on 20 June 2015. HMRC allocate the EPS to the 6 June to 5 July tax month (month 3 - the current tax month).

**Bank Account Details**  
 Enter bank details to which refunds will be sent by HMRC if relevant. This information need only be provided once but can also be included each time an EPS is submitted.  
**Note:** This applies from 6 April 2014.

**Employment Allowance**  
 Set to 'Start Claiming' to signify to HMRC that the allowance will be claimed. You only need to signify to HMRC once that you will be claiming the allowance, not in each Employer Payment Summary that you submit.  
 Set to 'Stop Claiming' to signify to HMRC that the allowance will no longer be claimed.  
 The Employment Allowance is £2,000 in the 2014-15 tax year and is available to most employers. HMRC will offset the allowance claimed against the Employer Class 1 NICs due so your payment should be reduced by the amount of allowance that you are claiming.  
**Note:** This applies from 6 April 2014.

### Third Page

If you choose 'Final EPS of the year' or 'Scheme has ceased' from the EPS Type list, the third page displays various questions and declarations that need to be submitted to HMRC. The first time that you would use the 'Final EPS of the year' option is for the end of the 2013-14 tax year.

Because this is the final EPS of the 2013/14 tax year you must complete the following questions and declarations. Then click Start to create the EPS.

Questions and Declarations

Did you make any 'free of tax' payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?  No  Yes

As far as you know, 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?  No  Yes

Did anyone employed by a person or company outside the UK work for you for 30 or more days in a row?  No  Yes

Have you paid any of an employee's pay to someone other than the employee, for example to a school?  No  Yes

Are you a service company?  No  Yes

Completed forms P11D and P11D(b) Returns of expenses payments, benefits and Class 1A contributions  Are due  Are not due

Cancel Back Start

### **3.15.3.1 To Send an Employer Payment Summary (EPS) to HMRC**

This submission is used to reduce the charge calculated from the most recent FPS submission. It is also used to notify HMRC if no employees are paid in a pay period meaning Income Tax, NI, and other deductions such as student loans are not due. If this is your first EPS the year to date figures for any recovered payments for statutory payments, CIS Deductions and NICs Holiday in the current year are also included.

The year to-date recoverable amounts displayed on page two are derived from the Payroll - P32 Processing form. If you operate more than payroll company using the same Accounts Office reference, the EPS must be sent from the consolidation P32 company (defined in the P32 Co. Consolidation box on the Payroll - Utilities - Set Options form).

The EPS must be submitted before payment to HMRC is due on the 19th of the following tax month.

#### **Creating & Submitting Submission Files**

The creation and submission of Real Time Information files is done in two steps: firstly the file is created in Opera, and secondly the file is submitted to the Government Gateway from Pegasus Online Filing Manager.

If Pegasus Online Filing Manager is installed on the same computer you can run it directly after creating the file. The respective submission wizard will then be opened automatically in Pegasus Online Filing Manager.

1. Open the **Payroll** folder and then click **RTI Submissions** or click the **Payroll & HR** tab on the Ribbon Bar and then click **Payroll - RTI Submissions**.
2. Click **Employer Payment Summary**.
3. On the first page, choose the **Report Only** option to print a report with EPS details or choose the **Create EPS and Report** option to create an EPS file to submit it to the Government Gateway using Pegasus Online Filing Manager.
4. Under **EPS Details**, choose one of the following options:
  - the 'Regular EPS' (for a normal tax month sent before payment to HMRC is due on the 19th of the following tax month)
  - the 'Final EPS of the year'. Before sending the final EPS submission for the tax year you must make sure that all Full Payment Submissions for the tax year have been submitted. The final EPS for the year includes questions and declarations that must be answered - similar to those on the P35 (Employer Annual Return) for 2012-13 tax year.
  - 'Scheme has ceased' (if you cease being an employer).
5. Select the **No Payments Due** option only if the EPS is being submitted because no employees were paid in an earlier pay period that ended more than a complete tax month ago. The EPS informs HMRC that no payments were made in that earlier tax month (and so an FPS was not submitted). You must also enter the dates for the relevant pay period/s in the **From** and **To** boxes.
6. Set the **Period of Inactivity** option to 'Applicable' only if you know that for one or more future tax months in the tax year you will not be paying any employees. The purpose of the EPS in this situation is to inform HMRC in advance that no EPS will be submitted for the chosen period of time. In this situation Full Payment Submissions will also not be submitted for the future tax months. You must also enter the dates for the relevant pay period/s in the **From** and **To** boxes.
7. Click Next.
8. The second page is where you enter the recoverable amounts. If the PAYE scheme has ceased you must enter the date that it ended.
9. The third page is where you answer questions and declarations for the year-end. The third page is displayed only if this is the final EPS for the tax year.
10. Click **Start**. Then submit the file to the Government Gateway using Pegasus Online Filing Manager. You can do this straight away or at another time using the **Online Filing Manager** option on the **RTI Submissions** menu. Pegasus Online Filing Manager (3.30) or later must be installed on the computer.

**Tip:** The **Submission Information** form (**Payroll - RTI Submissions**) displays details about the most recent Full Payment Submission, Employer Payment Summary, NINO Verification Request. If an Employer Alignment Submission was used to align your employee data with HMRC records, those details are displayed on the **EAS** tab.

The holiday value entered for an EPS is defined as follows;

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/pay/intro/nics-holiday/index.htm">http://www.hmrc.gov.uk/pay/intro/nics-holiday/index.htm</a></p>
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This is different to the NIC Construction Holiday scheme which ceased in 2012.

**“Note** - National Insurance Concession for CIHP: From 30 October 2012 the National Insurance Concession for CIHP will be removed. From that date any holiday pay using a CIHP payment type is then subject to both employer's and employee's national insurance contributions. Existing payment profiles for CIHP should not be used after that date. Instead a new payment profile must be created with an empty Type and with at least the NI'able box selected. “

Notes

#### Expenses, benefits and cars

You may need to send reports if you provide expenses or benefits - see the link below. And you must submit a P46 (Car) when you first provide an employee with a car which is available for private use, and again when you either provide them with an additional car or withdraw their car without replacing it.

[Completing forms P9D, P11D and P11D\(b\)](#)

[Reporting company cars on form P46 \(Car\)](#)

### 3.15.4 NINO Verification Request (NVR)

Notes

Real Time Information submissions can only be sent in the 2013-14 tax year after the Use Real Time Information option on the Payroll - Utilities - Set Options form has been selected.

This submission verifies an employee's National Insurance number. NVRs can only be sent after the first FPS has been submitted for a PAYE scheme. Up to one hundred employees can be included in the same submission. Each employee's address is also included.

HMRC will send you confirmation that the NVR has been received in the same way that you currently receive updates, for example by post or by using the HMRC site. These updates are not displayed in Opera.

When you send HMRC a request via your payroll you will receive a reply which will tell you if the number is right or not, or will provide a number if you haven't got one.

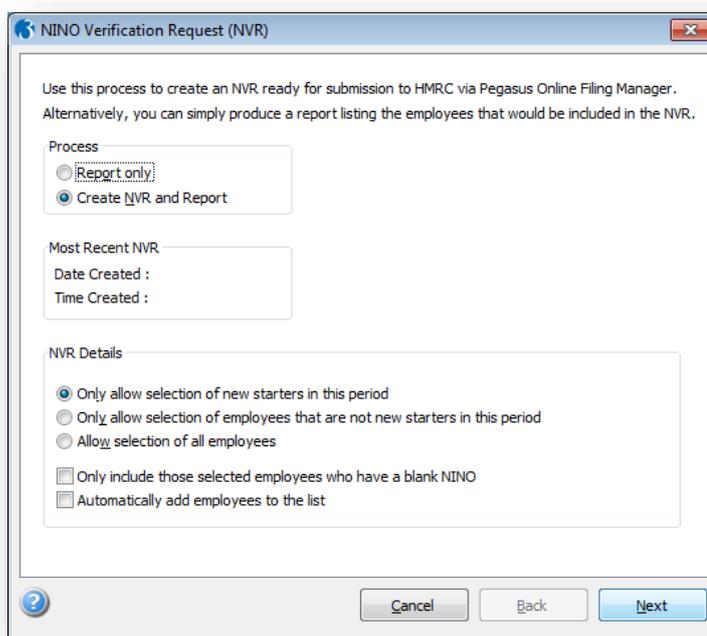
#### The Wizard

The NINO Verification Request wizard is designed to enable the file for the submission to be quickly created before it is submitted to HMRC using Pegasus Online Filing Manager.

*If you use more than one payroll group these can be selected together providing that the groups are in the same tax year. This is to prevent groups that are in the 2012-13 tax year being included in a submission.*

#### First Page

The first page of the wizard includes initial choices for the submission, for example whether the NVR is for new starters only.



#### NVR



A NINO Verification Request (NVR) cannot be accepted or submitted prior to a successful Full Payment Submission (FPS).

#### If I submit a National Insurance number for verification



#### and it turns out to belong to someone else, will HMRC tell the employer?

*If the National Insurance number provided on a FPS or EAS is wrong, or no National Insurance number is provided, and HMRC manage to trace the correct National Insurance number for the Individual, HMRC would tell both the employer and the employee the correct National Insurance number. HMRC do not tell the employee about the results of any National Insurance number Verification Requests submitted by an employer.*

*Communication from HMRC about employee NINOs will be sent to the employer via the same route HMRC currently uses for sending, for example, employee tax code updates (i.e. via what HMRC refer to as the Data Provisioning Service (DPS)). It's worth highlighting that at the point an employer submits and FPS/EAS/NVR to HMRC, the associated response they'll receive back from HMRC to say that the submission was successful will not include any low-level details such as whether any employee's NINOs was wrong (e.g. someone else's); such information will come at a later date/time via DPS (and it will be the employer's responsibility to check DPS to see if any such updates have been issued by HMRC, however I'm sure HMRC have a mechanism whereby they inform employers that there are updates on DPS for the employer to go an check).*

## Second Page

Notes

The second page is where you choose the employee/s that need to be included in the NVR.

Please specify the employees to be included in the NVR.  
Only selected employees will be included in the NVR.

Employees to be included in the NVR  
Select the employee reference required and then press Enter to add the employee to the list.

Employee Ref. :

Ref	Group	Name	NINO	Date of Birth

Press F5 to remove the highlighted employee from the list.  
Press F7 to remove all employees from the list.

Buttons: Cancel, Back, Next

## Third Page

The third page summarises the numbers of employees categorised as new starters, leavers in the current period or current employees.

Please verify that the employee and submission details are correct. Then click Start to create the NVR.

Numbers of employees that will be included in the NVR

New starters this period :	0
Leavers this period :	0
Current employees :	5
Total :	5

After the NVR has been submitted you will receive information from HMRC at a later date regarding the NINO status of employees contained within the NVR.

The information can be viewed online by using the HMRC PAYE desktop viewer application or the Data Provisioning Service.

Buttons: Cancel, Back, Start

## Options

These options control the employees that can be selected on the second page of the wizard for an NVR.

Box	Description
<b>Only allow selection of new starters in this period</b>	<p>Tick to be able to include on the second page only employees who have started work for you in this period. If this option is selected employees who have worked for you for longer than the current pay period cannot be selected on the second page.</p> <p><b>Note:</b> If this option is ticked the Automatically add employees to the list option is enabled. Tick that option if you want all the chosen employees to be displayed on the second page automatically or leave it blank if you want to select the employees yourself.</p>
<b>Only allow selection of employees that are not new starters in this period</b>	<p>Tick to include on the second page only employees who have worked for you for more than one pay period. If this option is selected new starters in this pay period cannot be selected on the second page.</p>
<b>Allow selection of all employees</b>	<p>Tick to be able to include on the second page any employee who has worked for you, including both new starters and employees who have worked for you for more than one pay period.</p>
<b>Only include those selected employees who have a blank NINO</b>	<p>Tick to be able to include on the second page only employees who have a blank National Insurance Number on the <a href="#">Payroll - Processing</a> form.</p> <p><b>Note:</b> If this option is ticked the Automatically add employees to the list option is enabled. Tick that option if you want all the chosen employees to be displayed on the second page automatically or leave it blank if you want to select the employees yourself.</p> <p><i>Example: if you want to send NVRs for all new starters in this period who do not have a National Insurance Number, and have these employees displayed automatically, select these options:</i></p> <ul style="list-style-type: none"> <li>- Only allow selection of new starters in this period</li> <li>- Only include those selected employees who have a blank NINO</li> <li>- Automatically add employees to the list</li> </ul>

### 3.15.4.1 To Send a NINO Verification Request (NVR) to HMRC

This submission verifies an employee's National Insurance number. NVRs can only be sent after the first FPS has been submitted for a PAYE scheme. Up to one hundred employees can be included in the same submission.

### 3.15.4.2 Creating & Submitting Submission Files

The creation and submission of Real Time Information files is done in two steps: firstly the file is created in Opera, and secondly the file is submitted to the Government Gateway from Pegasus Online Filing Manager. If Pegasus Online Filing Manager is installed on the same computer you can run it directly after creating the file. The respective submission wizard will then be opened automatically in Pegasus Online Filing Manager.

Notes



**Roughly how long it will take form HMRC to provide an employer with corresponding NINO information upon the employer submitting an NVR (or EAS or FPS) to HMRC?**

**More specifically; Where an employer submits and EAS/FPS/NVR, I know that HMRC will (eventually) provide the employer with NINO verification information e.g. details of incorrect/mismatched NINOs etc., and that that information will be provided to the employers via DPS (e.g. when the employer submits an NVR for example the NVR submission response from the Gov. Gateway will not include NINO details as such, the immediate NVR response will just be a general 'it has been successfully submitted' response). However, does HMRC have any idea as to what the likely turnaround will be for sending NVR details back via DPS i.e. it is likely to happen within a few hours of an EAS/FPS/NVR submission, the next day, the next week etc.)?**

*The NINO notifications generated in response to a pro-active NINO Verification Request should be available from the DPS in a matter of "minutes", whereas the notifications generated after further downstream processing of an EAS or FPS could be in the region of a couple of weeks. There is no guarantee that all NINOs within a single NVR request will be validated in the same timescales, each NINO notification (at individual employee level) is actually a separate Notification and therefore these may not all be available for retrieval from DPS at the same time.*

1. Open the Payroll folder and then click RTI Submissions or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - RTI Submissions.
2. Click NINO Verification Request.
3. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK. You can only select groups that are all in the 2013-14 tax year or later.
4. On the first page, choose the Report Only option to print a report with NVR details or choose the Create NVR and Report option to create an NVR file to submit to the Government Gateway using Pegasus Online Filing Manager.
5. Under NVR Details, choose one of the following:
  - Only allow selection of new starters in this period so that only those people who have started in the current period can be selected on page two.
  - Only allow selection of employees that are not new starters in this period so that new employees in the current period cannot be selected on page two.
  - Allow selection of all employees so that all employees can be selected on page two.
6. Select the Only include those selected employees that have a blank NINO box if required. This option works together with the radio buttons above. For example, if you selected the Only allow selection of new starters in this period box and tick this box, only new starters with blank NINOs can be selected on page two.

*Example: if you want to send NVRs for all new starters in this period who do not have a National Insurance Number, and have these employees displayed automatically, select these options:*

- Only allow selection of new starters in this period
- Only include those selected employees who have a blank NINO
- Automatically add employees to the list

7. The second page is where you select the employee records. If the Automatically add employees to the list option on page one was not selected, press F4 in the Employee Ref. box and select the record or enter either part or all of each employee's reference.

Click Next.

8. The third page summarises the number of new starters, leavers in the current period and current employees in the NVR. Check the information on the screen to make sure the details are correct.
9. Click Start. Then submit the file to the Government Gateway using Pegasus Online Filing Manager. You can do this straight away or at another time using the Online Filing Manager option on the RTI Submissions menu. Pegasus Online Filing Manager (3.30) or later must be installed on the computer.

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**Tip:** The Submission Information form (Payroll - RTI Submissions) displays details about the most recent Full Payment Submission, Employer Payment Summary, NINO Verification Request. If an Employer Alignment Submission was used to align your employee data with HMRC records, those details are displayed on the EAS tab.

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### 3.15.5 Employer Alignment Submission (EAS)

Real Time Information submissions can only be sent in the 2013-14 tax year after the Use Real Time Information option on the Payroll - Utilities - Set Options form has been selected.

This submission separates the alignment of employee details from the processing of payments information for complex or large payrolls, or for those employers that prefer to do the alignment before their 'First' FPS. It is also used for schemes that need to be aligned in parts (processed in multiple payroll software, separate payroll bureaux, different pay frequencies that make consolidation impracticable, or the submission file would be too large). It includes everyone employed in the current tax year, including new starters and leavers but may also include leavers in the previous year if they have been paid in the 2013-14 tax year after leaving. It must be sent on the 'on-boarding' date received from HMRC or as soon as possible afterwards.

#### The Wizard

The Employer Alignment Submission wizard is designed to enable the file for the submission to be quickly created before it is submitted to HMRC using Pegasus Online Filing Manager.

*If you use more than one payroll group these can be selected together providing that the groups are in the same tax year. This is to prevent groups that are in the 2012-13 tax year being included in a submission.*

#### First Page

The first page of the wizard includes initial choices for the submission, for example whether the EAS should be compressed to make the submission quicker.

Employer Alignment Submission (EAS)

Use this process to create an EAS ready for submission to HMRC via Pegasus Online Filing Manager. Alternatively you can simply produce a report listing the employees that would be included in the EAS.

Process

Report Only

Create EAS and Report

Report Type

Detailed

Summary

Most Recent EAS

Date Created :

Time Created :

EAS Details

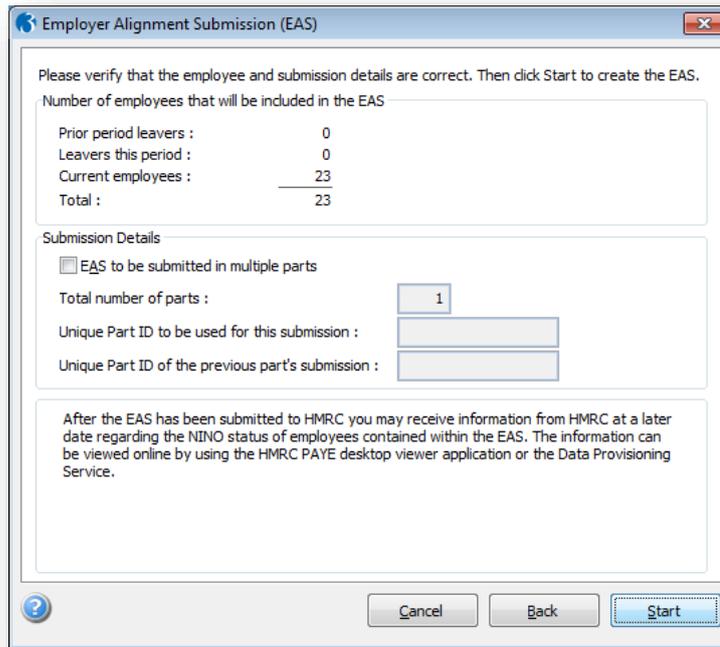
Compress the submission

Cancel Back Next

**Second Page**

Notes

The second page summarises the number of employees who will be included.



**Options**

Box	Description
<b>Process</b>	You can choose to only see a report without creating an EAS file or see a report and also create the file. You can choose the report destination from the Publisher form before the file is created. If you choose to create a file you will be asked to confirm this after you have started the wizard process.
<b>Report Type</b>	The summary report includes the same details that are displayed on the second page of the wizard. The detailed report includes each employee's details for the pay period, including their title, name, date of birth, National Insurance Number, start date, leave date and so on.
<b>EAS to be submitted in multiple parts</b>	Enter the number of parts you are sending to make up your EAS. You must also enter a unique ID in the Unique Part ID to be used for this submission box. The ID can include any combination of the characters A to Z, a to z, digits 0 to 9 and spaces.
<b>Compress the submission</b>	Select to compress the file in Pegasus Online Filing Manager before it is submitted to the Government Gateway. There is a maximum file-size limit that can be submitted - approximately twenty five Megabytes. Selecting this option will reduce the size of the file and thereby help with the speed of the submission to HMRC. The submission will also be quicker even if the file size is much smaller than the maximum size allowed.

### 3.15.5.1 To Send an Employers Alignment Submission (EAS) to HMRC

This submission separates the alignment of employee details from the processing of payments information for complex or large payrolls, or for those employers that prefer to do the alignment before their 'First' FPS. It is also used for schemes that need to be aligned in parts (processed in multiple payroll software, separate payroll bureaus, different pay frequencies that make consolidation impracticable, or the submission file would be too large). It includes everyone employed in the current tax year, including new starters and leavers but may also include leavers in the previous year if they have been paid in the 2013-14 tax year after leaving. It must be sent on the 'on-boarding' date received from HMRC or as soon as possible afterwards.

---

**Tip:** For details about alignment submissions, [please see the Introduction to Real Time Information](#) Help topic.

---

### 3.15.5.2 Creating & Submitting Submission Files

The creation and submission of Real Time Information files is done in two steps: firstly the file is created in Opera, and secondly the file is submitted to the Government Gateway from Pegasus Online Filing Manager. If Pegasus Online Filing Manager is installed on the same computer you can run it directly after creating the file. The respective submission wizard will then be opened automatically in Pegasus Online Filing Manager.

---

**Note:** The EAS must be submitted before an FPS is sent to HMRC.

---

1. Open the Payroll folder and then click RTI Submissions or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - RTI Submissions.
2. Click Employer Alignment Submission.
3. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK. You can only select groups that are all in the 2013-14 tax year or later.
4. On the first page, choose the Report Only option to print a report with EAS details or choose the Create EAS and Report to create an EAS file to submit to the Government Gateway using Pegasus Online Filing Manager.
5. Select the Compress the submission option to compress the file in Pegasus Online Filing Manager before it is submitted to the Government Gateway. There is a maximum file-size limit that can be submitted - approximately twenty five Megabytes. Selecting this option will reduce the size of the file and thereby help with the speed of the submission to HMRC. The submission will also be quicker even if the file size is much smaller than the maximum size allowed.
6. Click Next.
7. If more than one EAS file will be submitted for alignment, select the EAS to be submitted in multiple parts option. You will need to do this if you process payrolls for the same Accounts Office Reference in different Opera companies, for example different companies for directors, office employees, factory employees and so on. Also, if you process payrolls in different payroll products, say some in Opera but others in another application, you will need to submit multiple EAS.

Enter the number of parts you are sending to make up your EAS. You must also enter a unique ID in the Unique Part ID to be used for this submission box. The ID can include any combination of the characters A to Z, a to z, digits 0 to 9 and spaces.

8. Click **Start**. Then submit the file to the Government Gateway using Pegasus Online Filing Manager. You can do this straight away or at another time using the **Online Filing Manager** option on the **RTI Submissions** menu. Pegasus Online Filing Manager (3.30) or later must be installed on the computer.

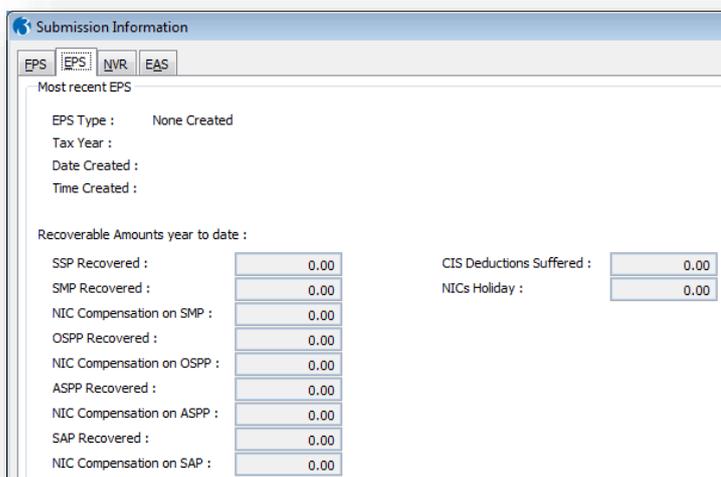
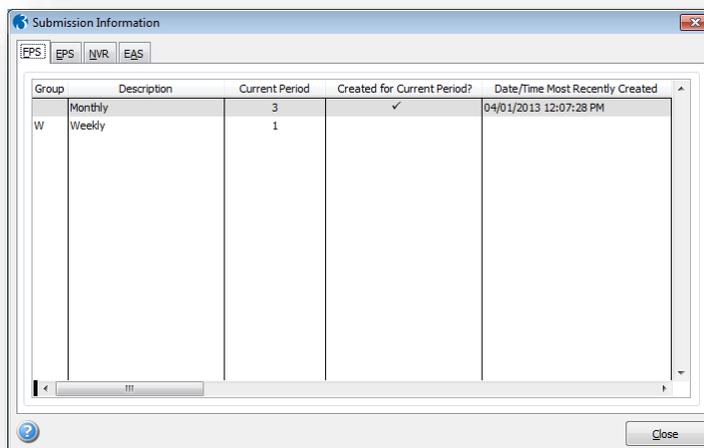
**Tip:** The **Submission Information** form (**Payroll - RTI Submissions**) displays details about the most recent Full Payment Submission, Employer Payment Summary, NINO Verification Request. If an Employer Alignment Submission was used to align your employee data with HMRC records, those details are displayed on the **EAS** tab.

### 3.15.6 Submission Information

Real Time Information submissions can only be sent in the 2013-14 tax year after the **Use Real Time Information** option on the [Payroll - Utilities - Set Options](#) form has been selected.

The **Submission Information** form (**Payroll - RTI Submissions**) displays details about the most recent Full Payment Submission, Employer Payment Summary, NINO Verification Request. If an Employer Alignment Submission was used to align your employee data with HMRC records, those details are displayed on the **EAS** tab.

The current period, and date and time of the most recent submission is displayed for each type of submission. The group identifier is also displayed where relevant; if groups are used a separate record is displayed for each, as each groups' current period is likely to be different.



**What is an EYU Submission? FAQ**

An EYU stands for Earlier Year Update

Via HMRC's own 'downloadable payroll product' they will be providing a limited Earlier Year Update (EYU) capability that allows an employer to manually input and submit and EYU 'for one employee at a time'.

Note: an EYU allows an employer to amend an employee's pay details for the previous tax year (i.e. in effect, it's for sending amendments after the tax year has ended).

For April 2013, none of Pegasus Opera customers should use the EYU. The EYU can only be used for those employers who are on the RTI pilot during 2013/14. For Pegasus customers, they will not be able to use an EYU until after the 2013/14 tax year (i.e. not until April 2014).

Submission Information

EPS EPS NVR EAS

Group	Description	Current Period	Created for Current Period?	Date/Time Most Recently Created
W	Monthly	3		
	Weekly	1		

Submission Information

EPS EPS NVR EAS

Group	Description	Current Period	Created for Current Period?	Date/Time Most Recently Created
W	Monthly	3	Not Created	
	Weekly	1	Not Created	

Total number of parts : 1  
Most recent unique part ID :

**Employers correcting any errors they discover in employee figures after**



**submitting their final FPS & EPS of the tax year. ?**

*An employer would ordinarily resolve such errors by re-sending an FPS, or by waiting until the next FPS is due and then 'making good' in that FPS. However, the ability to use the FPS to perform such corrections is somewhat restricted after the end of the tax year.*

*If we take the forthcoming EOY as an example, the employer actually has up until 19th April 2014 to re-send their final full FPS of the 2013/14 (the previous) tax year (i.e. with the FPS containing corrected year to date figures for example).*

*However, from 20th April 2014 onwards, if the employer needs to make corrections to the 2013/14 tax year, then they can no longer use the FPS to do so (i.e. from 20th April 2014 onwards the employer can only send FPS's that relate to the current (i.e. new) tax year).*

*Therefore if from 20th April 2014 onwards the employer does need to make a correction to employee figures for the previous tax year then the only way the employer can do so is by sending what's called an Earlier Year Update (EYU).*

*Opera does not cater for the EYU, so for Opera customers they will have to use the EYU facility provided by HMRC as part of their Basic Payroll Tools (BPT); a new version of BPT is due for release by HMRC on 3rd April 2014. Capital Gold Payroll however does have an EYU facility built into it.*

*Finally, if the employer needs to send corrected EPS figures for the previous tax year (for example: perhaps they accidentally over-claimed SMP recovery) then the employer can send an EPS for the previous tax year at any time they want during the year (i.e. even from 20th April onwards).*

*Reminder: the EPS contains the tax year the associated figures relate to. This means that where EPS figures need to be corrected for a previous tax year then such an EPS submission can be performed within Opera (i.e. as long as the customer selects the correct tax year via the EPS form that the submission relates to).*

### 3.15.7 Online Filing Manager

Online Filing Manager is a Pegasus application that submits HMRC returns to the Government Gateway. Online Filing Manager is a separate software product that must be installed beforehand.

You have to register and enrol with the Government Gateway and activate the PAYE Internet Service for Employers. Refer to the HMRC web site for guidelines about the nature of the service, who is eligible and the steps you need to take to enrol. Make sure you enrol in plenty of time to send in your returns by their due dates.

You use the **Online Filing Manager** command on either of these menus to run the application from Opera:

- Payroll - EOY/Special Reports
- Payroll - RTI Submissions

---

**Important:** To submit each company's P14 (End of Year Summaries) and P35 (Employer Annual Return) in one submission in Online Filing Manager, all the output files must be in the same folder on the computer.

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**Tip:** Pegasus Online Filing Manager can also be used to submit VAT100 Returns to HMRC using VAT details for invoices and credit notes posted in Opera 3. For more information, see the [Online VAT100 Returns](#) Help topic.

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Please refer to OFM help for further information if required.

Notes

#### RTI OFM

Running OFM as part of the RTI wizard (i.e. when running the wizard to create an RTI submission, the system will prompt to submit now and once selected will launch OFM) will now (when loaded after the FPS, EAS etc. in Opera) it will automatically load with the file just created already selected (in the wizard page) ready to then progress

#### Will submission of information via the Government Gateway be a manual process, with the employer being required to log onto the gateway and manually key the information, or is the intention to set up an automated link from the payroll system to the gateway?

**Gateway be a manual process, with the employer being required to log onto the gateway and manually key the information, or is the intention to set up an automated link from the payroll system to the gateway?**

*It is intended that employers will be able to submit their information direct from their payroll. However, each payroll provider will develop their own product.*

*For Opera customers, the RTI submission will work in a similar way to that as at present for EOY and in-year submissions i.e. they employer will create the submission details from Opera and then submit them to HMRC via OFM.*

#### EYU

An Earlier Year Update (EYU) cannot be submitted if the Joined date for the Payroll Scheme has not been set.

#### RTI Submissions –

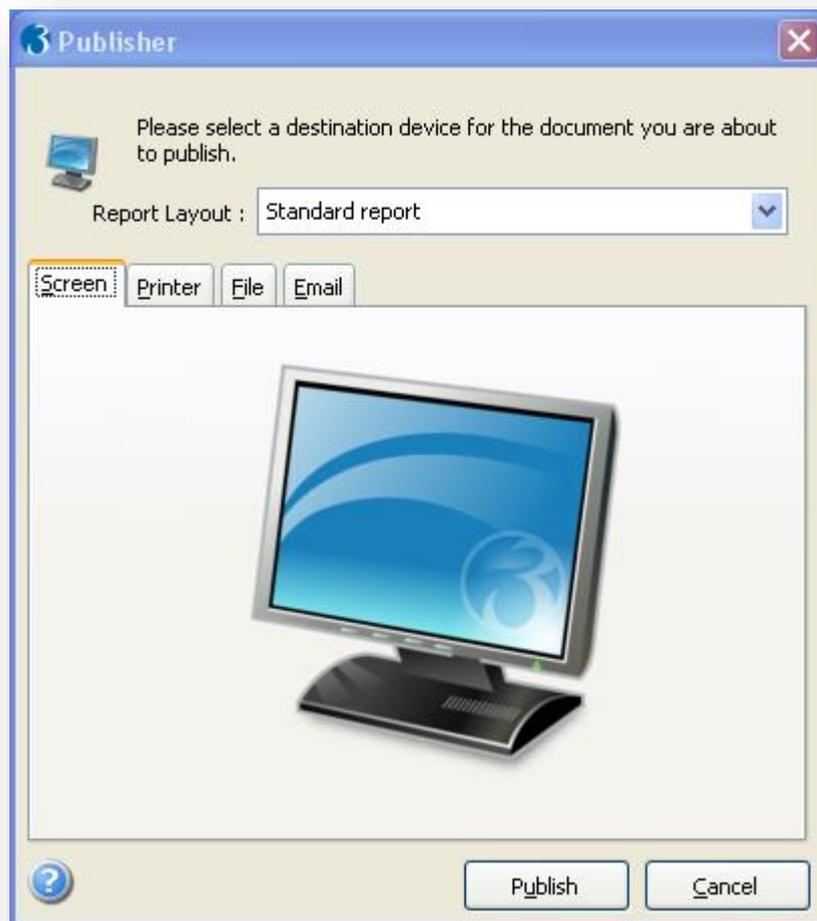
Employers will get an email confirmation from HMRC/Gov-Gateway confirming that the Submission has been successfully filed online - This will be for All submissions under RTI.

## Accreditation Training Courseware

### 4 Reports

#### 4.1 Publishing a Report

Payroll reports can be accessed via the Reports Menus in the respective Module. It is possible to tailor the layout of these reports under development mode (ADMIN). Once your report criteria has been selected and any matching data found, a Publisher form will be presented allowing a choice of Screen, Printer, File or Email output.



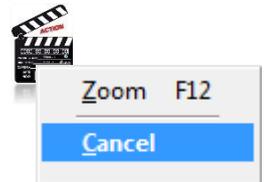
To print a report;

1. Open the required module folder, click Reports and then click appropriate report
2. Define the range of records you want included in the report by entering From and To values.
3. Click OK.

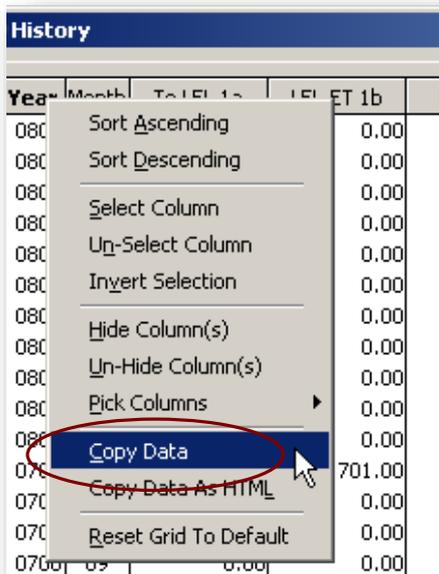
## 4.2 To View Payroll History Details

1. Open the Payroll folder and then click Processing or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Processing.
2. Find the Employee using **List** tab, the search icon on the toolbar, or by pressing CTRL+F.
3. On the **Action** menu, click **View (F12)**.

Year	Month	To LEL 1a	LEL-ET 1b	ET-UAP 1c	UAP-UEL 1d	EEs+ERs NI 1e	EEs NI 1f	SSP 1g	SMP 1h
1011	07	0.00	0.00	0.00	0.00	669.90	303.18	0.00	0.00
1011	06	0.00	0.00	0.00	0.00	669.90	303.18	0.00	0.00
1011	05	0.00	0.00	0.00	0.00	669.90	303.18	0.00	0.00
1011	04	0.00	0.00	0.00	0.00	669.90	303.18	0.00	0.00
1011	03	0.00	0.00	0.00	0.00	669.90	303.18	0.00	0.00
1011	02	0.00	0.00	0.00	0.00	669.90	303.18	0.00	0.00
1011	01	0.00	0.00	0.00	0.00	669.90	303.18	0.00	0.00
0910	12	4940.00	775.00	34325.00	3835.00	669.36	303.01	0.00	0.00
0910	11	0.00	0.00	0.00	0.00	669.63	303.04	0.00	0.00
0910	10	0.00	0.00	0.00	0.00	669.63	303.04	0.00	0.00
0910	09	0.00	0.00	0.00	0.00	669.63	303.04	0.00	0.00
0910	08	0.00	0.00	0.00	0.00	669.63	303.04	0.00	0.00
0910	07	0.00	0.00	0.00	0.00	669.63	303.04	0.00	0.00
0910	06	0.00	0.00	0.00	0.00	669.63	303.04	0.00	0.00
0910	05	0.00	0.00	0.00	0.00	669.63	303.04	0.00	0.00
0910	04	0.00	0.00	0.00	0.00	669.63	303.04	0.00	0.00
0910	03	0.00	0.00	0.00	0.00	669.63	303.04	0.00	0.00
0910	02	0.00	0.00	0.00	0.00	669.63	303.04	0.00	0.00
0910	01	0.00	0.00	0.00	0.00	669.63	303.04	0.00	0.00
0809	12	4680.00	755.00	0.00	34605.00	642.47	273.07	0.00	0.00



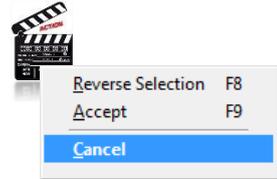
Remember the “Hidden Reports” which are available in forms which have the printer icon highlighted in the toolbar as well as the Right-Click Export functionality.



### 4.3 List of Reports

Notes

NB – You will be prompted which groups to run the report over.



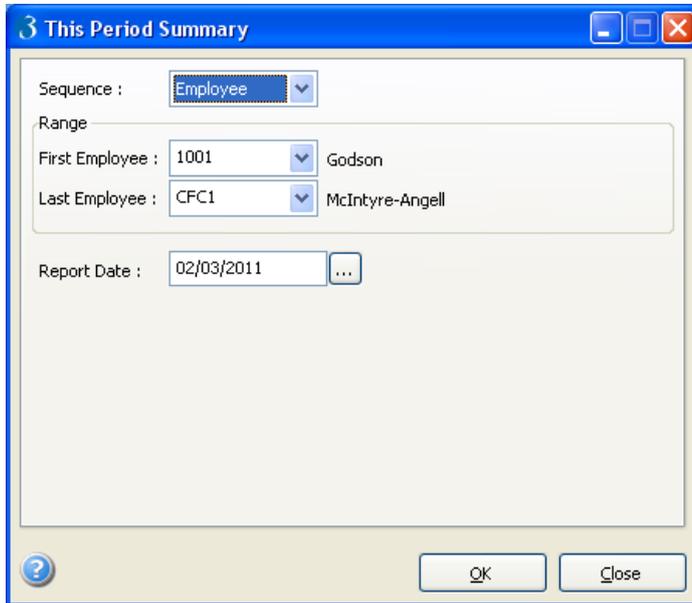
Name & Description	Example
<b>Summary Reports</b>	
<p>The Payroll module provides listings of records maintained through the various forms and payments and deductions generated as a result of calculation processes. Reports can be used to view information on your computer screen as well as printing. Most reports provide a number of options to determine the criteria, sequence and range of records reported.</p>	



#### This Period Summary

Use the **This Period Summary** command to produce an audit trail for every employee for the current pay period. If you are using the departments facility, you can choose between employee reference or department/cost centre sequence and specify the range of records to be included. You can enter a date to be printed on the report.

The Opera 3 Excel report design will have the various AE earnings related fields (columns)



Orion Vehicles Leasing  
 Payroll Summary (This Period)  
 Report Date: 02/03/2011

Emp No	Emp Name	Total Pay	Gross Taxable	Tax	NL Employee	NL Employer	Other Deds.	Net Pay	S.S.P. Days	S.S.P.	S.P.P.	S.A.P.	S.M.P.	S.L. on
1001	Mr R Godson	3660.00	3100.94	822.20	303.19	368.72	558.08	2175.56	0.00	0	0	0	0	0
1002	Mr A Gregory	3270.00	3097.88	525.80	307.38	372.78	172.32	2264.70	0.00	0	0	0	0	0
1003	Mr D C Wheelington	1068.17	1009.30	115.00	100.50	121.89	58.97	793.80	0.00	0	0	0	0	0
2001	Mrs L Ougley	1688.15	1688.15	249.00	0.00	154.13	0.00	1431.15	0.00	0	0	0	0	0
2002	Mr B Jones	2338.83	2298.09	382.00	198.45	230.92	56.74	1719.84	0.00	0	0	0	0	0
2003	Mrs L Gira	1308.50	1208.50	156.00	80.57	93.76	0.00	971.93	0.00	0	0	0	0	0
2004	Miss W Turner	1488.50	1438.13	200.80	105.94	123.28	48.37	1115.39	0.00	0	0	0	0	0
3001	Mr H Harris	1751.83	1751.83	256.40	140.34	163.31	35.04	1320.05	0.00	0	0	0	0	0
3002	Mrs A Owen	1728.92	1728.92	250.00	137.82	160.37	33.58	1307.52	0.00	0	0	0	0	0
3003	Mr O Denver	2451.83	2451.83	416.00	217.34	252.91	0.00	1918.49	0.00	0	0	0	0	0
3004	Mr P Fadden	29.00	29.00	0.00	0.00	0.00	0.00	29.00	0.00	0	0	0	0	0
<b>Total</b>		<b>18135.36</b>	<b>18015.36</b>	<b>2470.90</b>	<b>926.41</b>	<b>54.36</b>	<b>3202.88</b>	<b>776.42</b>	<b>25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



### To-Date Summary

Use the **To-Date Summary** command to produce an audit trail for every employee for the income tax year to date. If you are using the departments facility, you can choose between employee reference or department/cost centre sequence and specify the range of records to be included. You can enter a date to be printed on the report.

Notes

### 3 To-Date Summary

Sequence : Employee

Range

First Employee : 1001 Godson

Last Employee : CFC1 McIntyre-Angell

Report Date : 02/03/2011 ...

3 Progress Opera 3 - Orion Vehicles Leasing

3 Report Preview - To-Date Summary (sqegpp9.frx)

Orion Vehicles Leasing												
Payroll Summary (To-Date)												
Printed 02/03/2011 at 16:24 by MANAGER												
By Employee (Selected from 1001 to CFC1)												
Orion Vehicles Leasing												
Report Dated 02/03/2011												
		Gross Taxable Pay	Tax	Superann. Pension	N.L. Employee	N.L. Employer	S.S.P.	SSP Days	S.P.P.	S.A.P.	S.M.P.	SL.com
1001	Mr R Godson											
	K12	21706.58	4356.20	3913.42	2122.26	2567.04	0.00	2	0.00	0.00	0.00	0.00
1002	Mr A Oregory											
	563L	21764.46	3695.00	1125.54	1603.71	1949.56	0.00	0	0.00	0.00	0.00	0.00
1003	Mr D C Wellington											
	521L	7145.76	820.20	339.43	155.56	192.30	0.00	0	0.00	0.00	0.00	0.00
2001	Mrs L Quigley											
	521L	11781.05	1743.20	0.00	0.00	1079.91	0.00	0	0.00	0.00	0.00	0.00
2002	Mr B Jones											
	563L	15980.83	2534.20	0.00	1390.15	1818.44	0.00	0	0.00	0.00	0.00	0.00
2003	Mrs L Oins											
	513L	8459.50	1092.20	0.00	593.99	656.32	0.00	0	0.00	0.00	0.00	0.00
2004	Miss W Turner											
	521L	10073.91	1405.80	0.00	741.58	862.96	0.00	0	0.00	0.00	0.00	119.00

### Departmental Analysis

Use the **Departmental Analysis** command to print a departmental breakdown of the payroll for the current period and the income tax year to date. This only applies if you are using the departments facility.

### 3 Departmental Analysis

Include Leavers

3 Progress Opera 3 - Orion Vehicles Leasing

3 Report Preview - Departmental Analysis (sqegpp11.frx)

Orion Vehicles Leasing											
Departmental Payroll Analysis											
Printed 02/03/2011 at 16:25 by MANAGER											
Orion Vehicles Leasing											
Report Dated 02/03/2011											
Department ADMIN Administration											
Taxable Pay	10290.35	Total Taxable	9671.42	Occup Pen	618.93						
Non-Taxable Pay		Employees Nil	1005.62	Voluntary	75.54						
S.S.P.				Student Loan							
S.M.P.				P.A.I.E.	1550.00						
				Employees Nil	715.53						
C.I.H.P.											
S.P.P.				True Net	7324.35						
S.A.P.											
	10290.35				10290.35						
<b>To-Date Totals</b>											
Gross TD	102900.64	Rate	ERS TP	EES TP	ERS TD	EES TD					
Taxable	99741.79	A	362.89	311.85	5913.21	5081.59					
P.A.I.E.	16232.80	B									
Ni ERS	9761.46	C	154.13		1078.91						
Ni EES	7369.40	D									
Occup Pen	4251.95	E									
S.S.P.		F	489.61	403.68	2759.34	2277.82					
S.M.P.		G									
Charity		J									
		L									
		S									
<b>National Insurance</b>											
S.Leas											
Gross Prev											
Tax Over											
Absence	33										
S.P.P.											
S.A.P.											
<b>Breakdown</b>											
Employees	9										
Current											
Leavers											
Leaving TP											
Holiday											
History											

**P11**

Use the **P11** command to print P11 reports for all or a range of employees within a specified tax year and period range. There are three options governing the content of the report. Selecting the **NIC & Statutory Payments** option produces a report listing the equivalent content of the columns 1a to 1j of the P11 form along with the associated end of year summary totals, SSP (Statutory Sick Pay) totals and so on. Selecting the **PAYE (Pay As You Earn) Income Tax** option produces a report listing the equivalent content of the columns 2 to 9 of the P11 form with the associated tax code and various pay and tax totals. Selecting the **Both** option prints both these reports, one after another.

The report is also available in detailed or summary format. If you select **Detailed**, the report shows all selected periods per employee (that is, the application prints a P11 for each selected employee). If you select **Summary**, the report shows the P11 totals for all selected employee's periods, grouped by department and so on.

Notes

Orion Vehicles Leasing  
Printed 02/03/2011 at 16:32 by MANAGER  
Report Preview - P11 (SQWGP11M.frx)

**P11 NIC & Statutory Payments - Year to 5 April 2011 (Detailed)**  
P11 for Employees between 1001 and CFC1 Both Reports

Orion Vehicles Leasing P11 NIC & Statutory Payments - Year to 5 April 2011 (Detailed) Page 1  
Report Dated 02/03/2011

M...	Earnings Details				Contribution Details		Statutory Payments					Student Loan Deduction
	Earnings at the LEL	Earnings LEL to EF	Earnings ET to UAP	Earnings UAP to DEL	EEA + RPS contribution	RES contribution	SSP	SMP	SPP	SAP		
01	0.00	0.00	0.00	0.00	689.90	303.18	0.00	0.00	0.00	0.00	0.00	0.00
02	0.00	0.00	0.00	0.00	689.90	303.18	0.00	0.00	0.00	0.00	0.00	0.00
03	0.00	0.00	0.00	0.00	689.90	303.18	0.00	0.00	0.00	0.00	0.00	0.00
04	0.00	0.00	0.00	0.00	689.90	303.18	0.00	0.00	0.00	0.00	0.00	0.00
05	0.00	0.00	0.00	0.00	689.90	303.18	0.00	0.00	0.00	0.00	0.00	0.00
06	0.00	0.00	0.00	0.00	689.90	303.18	0.00	0.00	0.00	0.00	0.00	0.00
07	0.00	0.00	0.00	0.00	689.90	303.18	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	4589.30	2122.26	0.00	0.00	0.00	0.00	0.00	0.00

NI Summary - for Directors, please see P14

Orion Vehicles Leasing  
Printed 02/03/2011 at 16:32 by MANAGER  
Report Preview - P11 (SQWGP11S.frx)

**P11 Income Tax - Year to 5 April 2011 (Detailed)**  
P11 for Employees between 1001 and CFC1 Both Reports

Orion Vehicles Leasing P11 Income Tax - Year to 5 April 2011 (Detailed) Page 1  
Report Dated 02/03/2011

M...	Pay including SSP/ SMP/SPP/SAP	Total pay to date	Total free pay to date	PAYE Income Tax			N Codes only			Tax deducted or refunded	K Codes - Tax not deducted due to reg limit
				Total taxable pay to date	Total tax due to date	Total tax to date	Tax due at end of current period	Regulatory limit			
01	3100.94	3100.94	0.00	10.75	3111.69	622.20	622.20	1550.47	622.20	0.00	
02	3100.94	6201.88	0.00	21.50	6223.38	1244.60	622.40	1550.47	622.40	0.00	
03	3100.94	9302.82	0.00	32.25	9335.07	1867.00	622.40	1550.47	622.40	0.00	
04	3100.94	12403.76	0.00	43.00	12446.76	2489.20	622.20	1550.47	622.20	0.00	
05	3100.94	15504.70	0.00	53.75	15558.45	3111.60	622.40	1550.47	622.40	0.00	
06	3100.94	18605.64	0.00	64.50	18670.14	3734.00	622.40	1550.47	622.40	0.00	
07	3100.94	21706.58	0.00	75.25	21781.83	4356.20	622.20	1550.47	622.20	0.00	

Pay and Tax Totals to date:

Pay	0.00	Tax deducted	0.00
In previous employments	21706.58	In this employment	4356.20
Total for year	21706.58	Total for year	4356.20

### Payment Reports

The Payroll module provides listings of records maintained through the various forms and payments and deductions generated as a result of calculation processes. Reports can be used to view information on your computer screen as well as printing. Most reports provide a number of options to determine the criteria, sequence and range of records reported.

Notes

#### Payslips

Use the Payslips command to produce employee payslips for the current pay period. If you are using the departments facility, you can choose between employee reference, employee surname, or department sequence and specify the range of records to be included. You define the date to be printed on the payslips and optionally a message.

Variables Available to Print on Payslips

You choose the layout you want for the payslip using the Report Layout list on the Publisher form.

#### To Print Payslips

1. Open the Payroll folder and then click Payment Reports or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Payment Reports.
2. Click Payslips. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
3. In Sequence, click to select the sequence you want to apply to the report and then, under Range, enter the start and end references. Update the remaining boxes as necessary.
4. Select the Printer, Web, or E-mail options as necessary.
5. Click OK.
6. On the Publisher form, click the tab to select the output device you want to use and then complete any settings or options you want to apply to the output device. To process the output, click Publish.

Box	Description
Report Date	The date that you want to print on the payslips if the date is included on the payslip (this is a variable that can optionally be included on the payslip - see the <b>Payslip Variables</b> table below).
Include payslips with zero pay	Select if you want to generate payslips even if the value is zero.
Printer payslips	Select to print paper payslips for the pay period or save them in a single PDF for later printing. You choose the layout you want for the payslip using the Report Layout list on the Publisher form - displayed after selecting the <b>OK</b> button.  If the Payroll Self Service feature is used then only people who have not been set up to receive online payslips will be included in the printed payslips run.  <b>Tip:</b> See the <a href="#">Printing and Reporting</a> Help topic for help with the options on the <b>Publisher</b> form.  <b>Note:</b> When the <a href="#">Payroll - Utilities - Update</a> command is run to close a pay period individual PDF payslip images are saved in a sub folder of the company's DATA\?_PDF folder called 'PAYIMAGE'. For example, for the first pay period in the 2015/2016 tax year for company 'Z' the payslips will be saved in the 'DATA\Z_PDF\PAYIMAGE\151601' folder. The payslips are then available to be viewed from the <a href="#">Payroll - Processing - History</a> form.
Web payslips	Select to upload payslips for the pay period to the the Pegasus Web Xchange/Payroll Self Service website. Web payslips can be previewed on screen before they are uploaded so that you can double check the details if required. You are asked to confirm the upload of the payslips before it starts. After the payslips are uploaded they will also be immediately available for viewing from the <a href="#">Payroll - Processing - History</a> form.



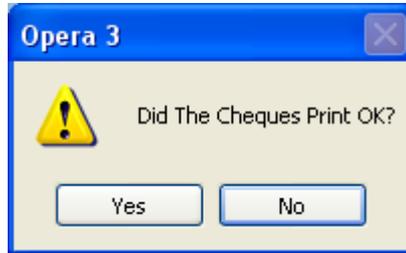
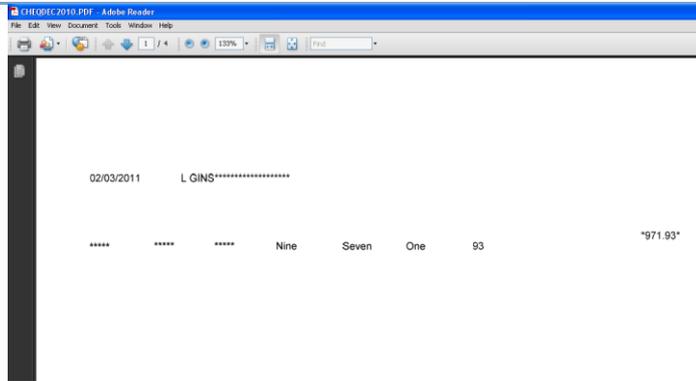
### Payslip Variables

These variable can be included on online and paper payslips.

Variable	Description
DEDUCT	An array of 50 rows and three columns. The rows represent the 50 potential deductions in the system. The columns are as follows: 1. Deduction, 2. Description, 3. Value deducted this period and 4. Running balance of remaining deductions.
DEDBAL	An array of 50 rows and two columns. The rows represent the 50 potential deductions in the system. The columns are as follows: 1. Balance description and 2. Balance value.
DEDCAL	An array of 50 rows and three columns containing the details of type 'X' and 'H' calculated deductions (that is, those deduction types which are calculated but not deducted from the employees' pay). The rows represent the 50 potential deductions in the system. The columns are as follows: 1. Deduction description, 2. Value this pay period and 3. Balance for the deduction.
INITIALS	The employee's initials.
MSG1	The first message line as entered under <b>Payslip Message</b> on the <b>Payslips</b> form.
MSG2	The second message line as entered under <b>Payslip Message</b> on the <b>Payslips</b> form.
MSG3	The third message line as entered under <b>Payslip Message</b> on the <b>Payslips</b> form.
PAYMENTS	An array of 50 rows and three columns. The rows represent the 50 potential payments in the system. The columns are as follows: 1. Payment description, 2. Units, 3. Rate, 4. Value paid and 5. Running balance of remaining payments.
PAYMETHOD	The payment method description.
PAYBAL	An array of 50 rows and two columns. The rows represent the 50 potential payments in the system. The columns are as follows: 1. Balance description and 2. Balance value.
RDATE	The date entered in the <b>Report Date</b> box on the <b>Payslips</b> form.

### Cheques

Use the **Cheques** command to produce cheques for employees paid by this method, for the current pay period. You can specify a range of employees and the date to print on the cheques and the first cheque number.



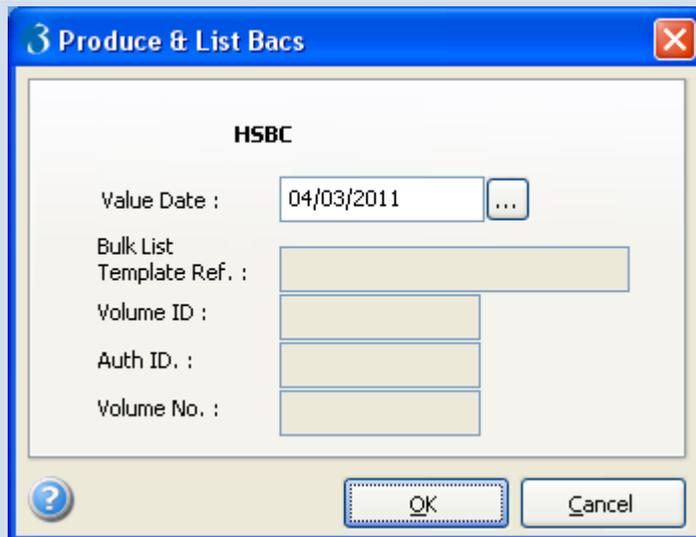
**Produce and List BACS**

Use the Produce & List BACS command to produce a BACS listing for all BACS-paid employees. A file called ?\_WGBACS.OUT or, in the case of NatWest Autopay, ?WGBACS.TXT (where ? is the company ID) is created within the DATA subfolder of the application's folder. If a file of this name exists, you can choose whether to overwrite it.

**Tip:** If any details in the report are wrong, make the necessary amendments in Payroll > Processing, run the Calculation again, and then run the **Produce and List BACS** command again.

**Note:** A warning message is displayed if a BACS file that was created earlier still exists in the folder. This may be because it was not transmitted to your bank using your BACS software. You are asked whether you want the existing BACS file to be renamed to allow the new BACS file to be created. You must then make sure both BACS files are transmitted to your bank.

**Important Note - Bankline:** If you use the NatWest or RBS Bankline product to produce BACS files in bulk format, the reference you enter in the **Bulk List Template Ref.** field must be the same as the reference used when the bulk payment list was set up in Bankline.



Orion Vehicles Leasing  
Printed 02/03/2011 at 16:47 by MANAGER

Orion Vehicles Leasing		BACS List				
Employee		Amount	Bank A/C	Sort Code	Bank Ref.	A/C Name
1001	Mr Richard Godson	2175.56	65498654	20-45-77	44958	R GODSON
1002	Mr Andrew Gregory	2264.70	58923875	20-45-77	59837	A GREGORY
1003	Mr David Charles Wellington	793.80	4567338369	20-45-77	203311	D C WELLINGTON
Total		5234.06				
Totals Agreed with BACS Report						
Signed By		Date				



**Transmit BACS**

Use the **Transmit BACS** command to pass the payment detail from the accounting system to the BACS software for onward transmission to the bank.

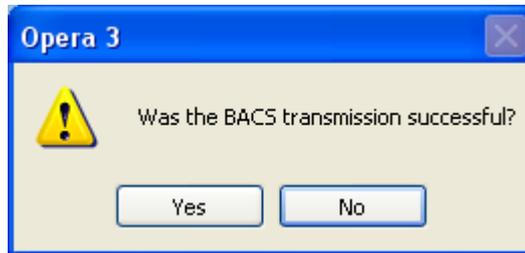
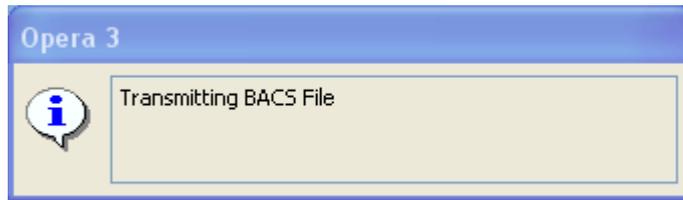
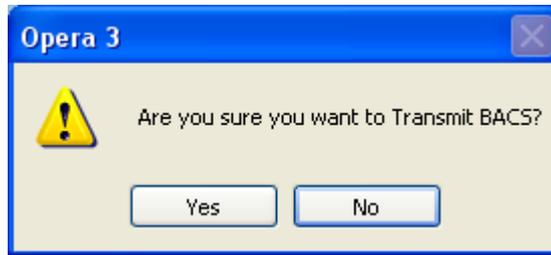
The command starts a file called BACS.INF which you can set up to start the BACS software you use to transmit BACS payments to the bank. You must edit the BACS.INF file so that it contains the path to the location of the BACS program plus the name of the program, for example c:\program files\bacsfolder\bacsprogram.exe.

To transmit payroll BACS

**Tip:** Before running the **Transmit BACS** command, double-check the payment details on the **BACS List** report that was created in the [Produce and List BACS](#) command. Make sure the amount, bank account, sort code, bank reference, and payee names are correct.

1. Open the **Payroll** folder, click **Payment Reports** and then click **Transmit BACS**.

**Important Note - Bankline:** If you use the NatWest or RBS Bankline product to transmit BACS files in [bulk](#) format, you must first set up the bulk payment list in **Bankline** before you transmit the BACS file. When you set up the list in Bankline, each employee paid by BACS has a **Beneficiary ID** assigned to them. The **Beneficiary ID** in Bankline must be set to the employee's reference number in Opera 3.



**Yes = Removal of file      No = file remains**



**What setup requirements are needed in order to transmit BACS within Opera 3?**

BACS transmissions within Opera 3 relies upon a 'BACS.INF' file which is called each time the transmit BACS function is run, and this file needs to include the '.EXE' path to the BACS software that the customer is using. The path should not be split into more than one line within the '.INF' file.

**Locations**

Once created this file should be copied into the Opera 3 root directory on the server. Local clients that are running the BACS transmission will also need to copy the BACS.INF file into their Opera 3 program files directory. For example; c:\Program Files\Pegasus\Opera 3.

Finally, ensure the BACS software being used is specified and set as one of the current supported versions found under the respective modules Set Option BACS drop down list.

**Cheque List**

Use the **Cheque List** command to produce a list of the cheques printed using the **Cheques** command in the current pay period including details of the number of cheques printed and their cumulative value. You can select a range of employee records for the listing and enter a date to print on the report.

**Orion Vehicles Leasing Cheque List**  
 Printed 02/03/2011 at 16:53 by MANAGER  
 (Selected from 1001 to CFC1)  
 Report Dated 02/03/2011

Employee		£	Cheque No.
3001	K HARRIS	1320.05	00000000
3002	A OWEN	1307.52	00000000
3003	G DERWENT	1818.49	00000000
3004	P FADDEN	20.00	00000000
4001	J ELSWORTH	740.34	00000000
4002	J FISHER	375.38	00000000
5001	L FUTTON	631.39	00000000
2003	L GINS	971.93	00000000
3006	N STEPHEN	1176.51	00000000
4004	A LEEDHAM	480.60	00000000
4005	G HARPER	484.54	00000000
3007	S THOMPSON	1703.00	00000000
<b>12 Cheques - Total</b>		<b>11029.75</b>	

**Autopay List**

Use the **Autopay List** command to produce a list showing all employee paid by Autopay for the current pay period, in Autopay code order. You can enter a date to print on the report.

3 Pegasus Opera 3 - Orion Vehicles Leasing  
3 Report Preview - Autopay List (sqwgrp7.frx)

Orion Vehicles Leasing		Autopay List			
Printed 02/03/2011 at 16:54 by MANAGER					
Orion Vehicles Leasing		Autopay List			
Report Dated 02/03/2011					
		Bank A/C	Sort Code	Autopay Code	Amount
2002	B JONES	91846734	204577	465098	1719.64
2001	L QUIGLEY	11982743	204577	540958	1431.15
2004	W TURNER	34958756	348222	623098	1115.39
4006	M JOHNSON	34678800	334499	A0045	514.56
Sub Total					4780.74
Report Total					4780.74

**List BOBS**

Use the **List BOBS** command to produce a listing of employees paid by the BOBS method. If you are using payroll groups, you can define different BOBS details on the **Set Options** form for each group. When running the BOBS report, you can choose to process one group at a time or combine groups. If you want to combine them, the BOBS settings must be the same for each group otherwise a warning message appears and the report is ended.

**List BOBS**

Range

First Employee : 1001 Godson

Last Employee : 3007 Thompson

Report Date : 17/02/2010

OK Close

Repri Print Preview

BARCLAYS BANK PLC - BRANCH 34-82-22

Branch Originated BACS Service - Short Data Submission Form

Customer Name : Orion Vehicles Leasing

Customer Number : 4763 Application Number: 44 Due Date: 17/02/2010 Page 1

Total Value : 1115.39

Account Name	Reference No.	Sort Code	Acc No.	B.D.C.	Amount
W TURNER	ORION-SALARY	348222	34958756	00071	1115.39

Signature of Customer: \_\_\_\_\_ Date: 17/02/2010 Page Total: 1115.39

### Periodical Reports

The Payroll module provides listings of records maintained through the various forms and payments and deductions generated as a result of calculation processes. Reports can be used to view information on your computer screen as well as printing. Most reports provide a number of options to determine the criteria, sequence and range of records reported.

Notes

#### P45 & P46 Returns & Real Time Information

Until the end of the 2012-13 tax year a P45 has four parts (Part 1, Part 1A, Part 2 and Part 3). You send Part 1 to HMRC and give the other parts to the employee. The employee then gives Part 2 and 3 to their new employer or to Jobcentre Plus if they are not working. They keep Part 1A for their own records. If the employee does not have a P45, a P46 must instead be submitted to HMRC. Because of the introduction of Real Time Information most employers must not submit P45 and P46 returns online or on paper in the 2013-14 tax year. For most employers this will apply from the start of the tax year. Details that were included on the P45, and also on the P46, are included in the Full Payment Submission for Real Time Information. You must however still give a leaver their copy of the P45 as normal.

Some employers will continue with existing PAYE practices until later in the tax year.

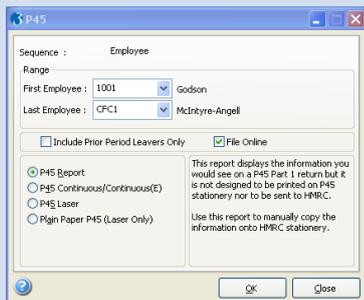
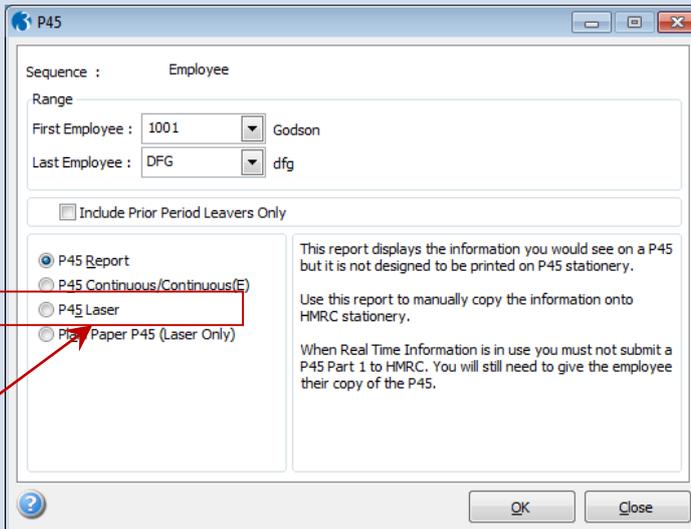
**Note : For Filing Online Details, please refer to the Appendix or F1 Help**

#### P45 Leavers Report

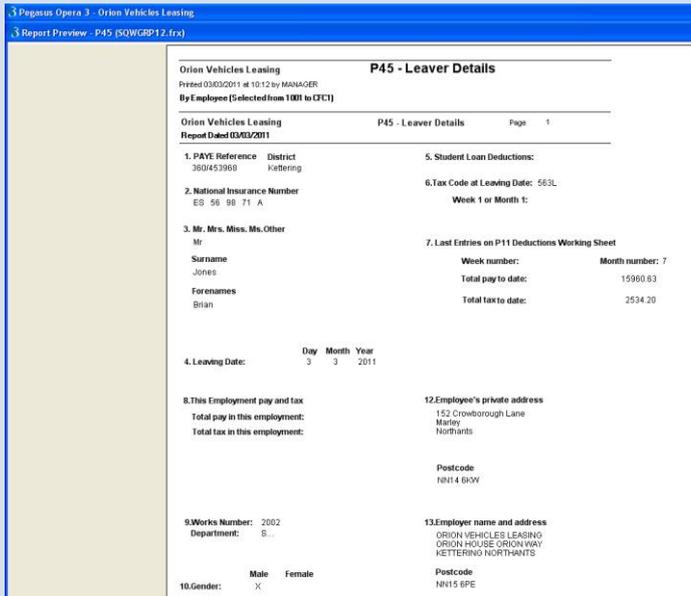
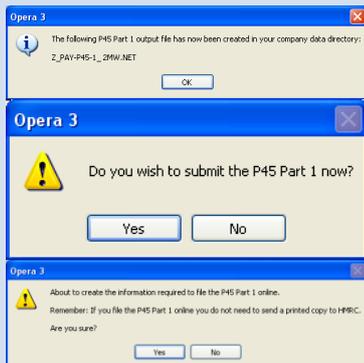
Use the **P45 report** command to produce returns for employees leaving in the current pay period. You can select a range of employees to be included and specify the type of report to produce. Any employees set in this pay period as L type leavers (current pay-period leavers), or D type leavers (prior-pay-period leavers), are included in this report by default. After the **Update** command has been run for the pay period, P45s for prior-pay-period leavers can be printed on an individual basis if the **Include Prior Period Leavers Only** box is ticked.

HMRC Stationery

Up to 2012/2013



**Important: Employers with 50 or more employees must submit a P45 (Part 1) online.**



**P45 & P46 Returns & Real Time Information**  
 Until the end of the 2012-13 tax year a P45 has four parts (Part 1, Part 1A, Part 2 and Part 3). You send Part 1 to HMRC and give the other parts to the employee. The employee then gives Part 2 and 3 to their new employer or to Jobcentre Plus if they are not working. They keep Part 1A for their own records. If the employee does not have a P45, a P46 must instead be submitted to HMRC.

**P45 Leavers Report ...**

*Because of the introduction of Real Time Information most employers must not submit P45 and P46 returns online or on paper in the 2013-14 tax year. For most employers this will apply from the start of the tax year. Details that were included on the P45, and also on the P46, are included in the Full Payment Submission for Real Time Information. You must however still give a leaver their copy of the P45 as normal. Some employers will continue with existing PAYE practices until later in the tax year.*

**P45 (Part 3) New Employee Report**

Use the P45(3) New Employee report command to produce returns for employees starting in the current pay period if they have provided a P45 return from their previous employer. You can select a range of employees to be included.

**Note:** It is mandatory that at least two lines of employees address details are included in submissions of P45(3) returns. It is not possible to create the .NET file (the file that includes employees details) for P45(3) submissions unless at least two address lines exist for the selected employees. Employees' address details are maintained in the Payroll > Processing command on the **Details & Bank** form.

**Important:** Employers with 50 or more employees must submit a P45 (Part 3) online.

**P45 & P46 Returns & Real Time Information**

Until the end of the 2012-13 tax year a P45 has four parts (Part 1, Part 1A, Part 2 and Part 3). You send Part 1 to HMRC and give the other parts to the employee. The employee then gives Part 2 and 3 to their new employer or to Jobcentre Plus if they are not working. They keep Part 1A for their own records. If the employee does not have a P45, a P46 must instead be submitted to HMRC. Because of the introduction of Real Time Information most employers must not submit P45 and P46 returns online or on paper in the 2013-14 tax year. For most employers this will apply from the start of the tax year. Details that were included on the P45, and also on the P46, are included in the Full Payment Submission for Real Time Information. You must however still give a leaver their copy of the P45 as normal. Some employers will continue with existing PAYE practices until later in the tax year.

Pegasus Opera 3 - Orion Vehicles Leasing  
Report Preview - P45(3) New Employee (sqwpp45e.frx)

Orion Vehicles Leasing		P45(3) - Exceptions Report
Printed 03/03/2011 at 10:17 by MANAGER		
Employee	Name	
4005	Mr Gary Harper	At least two lines of the employee's address must be provided

**P45 (Part 3) New Employee Report...**

If all information is present the appropriate report and print can be produced...

Notes

Orion Vehicles Leasing  
 Report Preview - P45(3) New Employee [sqwpg45f.frx]

Orion Vehicles Leasing  
 Printed 03/03/2011 at 10:20 by MANAGER  
 By Employee (Selected from 1001 to CFC1)  
 Report Date: 02/03/2011

**P45(3) - New Employee Details** Page 1

1. Previous PAYE Reference	123	1230098764
2. National Insurance Number	WE 18 75 56 D	Mr, Mrs, Miss, Ms, Other
3. Surname	Wellington	Mr
4. Leaving Date	Day Month Year 5 6 2010	5. Confirm Student Loan Deductions No
6. Tax Code at Leaving Date	647L	Week 1 or Month 1
7. Last Entries on Deductions Working Sheet	Week or Month number Total pay to date Total tax to date	Week Month 3 2500.00 500.00
<b>To the new employer</b>		
8. New PAYE Reference	260 452968	
9. Date employment started	Day Month Year 1 7 2003	
10. Works/Payroll Number	1003	
11. Tax Code (if different to 6)	521L	Week 1 Month 1: 0.00
12. Tax figure entered on P11 if different from Item 7		
14. Employee's Address	65 Hemmingway Court Beachwell Northamptonshire NN6 3ST	
15. Employee's date of birth	Day Month Year 20 4 1959	16. Employee's job title Director
17. Employer's Name, Address and Postcode	ORION VEHICLES LEASING ORION HOUSE ORION WAY KETERING NORTHANTS NN15 6PE	
Date	03/03/2011	
Director	Yes	

**Opera 3**

About to create the information required to file the P45 Part 3 online.  
 Remember: If you file the P45 Part 3 online you do not need to send a printed copy to HMRC.  
 Are you sure?

**Opera 3**

The following P45 Part 3 output file has now been created in your company data directory:  
 Z\_PAY-P45-3\_2MW.NET

**Opera 3**

Do you wish to submit the P45 Part 3 now?

**P46 Report**

Use the **P46 report** command to produce returns for new employees starting in the current pay period if they have not provided a P45 return from their previous employer. If the employee has ticked box A or B in the "Your present circumstances" section on the P46 form, do not submit the form to HMRC until their earnings for the week or month exceed the LEL.

You can select a range of employees to be included.

**P46**

Sequence : Employee

Range

First Employee : 1001 Godson

Last Employee : CFC1 McIntyre-Angell

Include New Starters  
 Include Prior Period starters  
 File Online

P46 Report...

**Note:** It is mandatory that at least two lines of employees address details are included in submissions of P46 returns. It is not possible to create the .NET file (the file that includes employees details) for P46 submissions unless at least two address lines exist for the selected employees. Employees' address details are maintained in the **Payroll > Processing** command on the **Details & Bank** form.

**Important:** You cannot submit the P46 return to HMRC on paper from Opera 3 - it can only be submitted online using Online Filing Manager. If you want to send a paper P46 return to HMRC, you must fill out a P46 form on HMRC stationery using the information on this report. Employers with 50 or more employees must submit a P46 online.

**P45 & P46 Returns & Real Time Information**

Until the end of the 2012-13 tax year a P45 has four parts (Part 1, Part 1A, Part 2 and Part 3). You send Part 1 to HMRC and give the other parts to the employee. The employee then gives Part 2 and 3 to their new employer or to Jobcentre Plus if they are not working. They keep Part 1A for their own records. If the employee does not have a P45, a P46 must instead be submitted to HMRC.

Because of the introduction of Real Time Information most employers must not submit P45 and P46 returns online or on paper in the 2013-14 tax year. For most employers this will apply from the start of the tax year. Details that were included on the P45, and also on the P46, are included in the Full Payment Submission for Real Time Information. You must however still give a leaver their copy of the P45 as normal. Some employers will continue with existing PAYE practices until later in the tax year.

Notes

Opera 3

Employee(s) with a blank date of birth and/or insufficient address details have been found.

P46 online submissions must include the employee's date of birth and at least two lines of their address.

Please complete the employee's date of birth and address details as required and then run this process again.

An audit report listing these employees will now be produced.

Pegasus Opera 3 - Orion Vehicles Leasing

Report Preview - P46 (sqwsp45e.frx)

Orion Vehicles Leasing		P46 - Exceptions Report
Printed 03/03/2011 at 10:23 by MANAGER		
Orion Vehicles Leasing	P46 - Exceptions Report	Page 1
Employee	Name	
CFC1	Mr Antony Michael McIntyre-Angell	At least two lines of the employee's address must be provided

If all information is present the appropriate report and print can be produced...

Pegasus Opera 3 - Orion Vehicles Leasing

Report Preview - P46 (sqwsp46.frx)

Orion Vehicles Leasing		P46
Printed 03/03/2011 at 10:28 by MANAGER		
By Employee (Selected from 1001 to CFC1)		
Orion Vehicles Leasing	P46	Page 1
Report Date: 03/03/2011		
<b>Section One - Completed by the Employee</b>		
National Insurance Number	Employee's date of birth	
Name Details:	Address Details:	
Title Mr	Address	
Surname McIntyre-Angell	1 Orion House	
First name(s) Antony Michael	Orion Way	
Gender (Male/Female) M	Kettering	
Present circumstances	Postcode	
C Employee has another job	Continue Student Loan Deductions	No
<b>Section Two - Completed by the Employer</b>		
Date employment started	Employee's Details	
1 5 2000	Works/Payroll Number	Department
Employer's job title	Director	Yes
Employer's PAYE Reference	Employer's Details	
360 453988	Address	
Employer's name	Address	
ORION VEHICLES LEASING	ORION HOUSE	
	ORION WAY	
	KETTERING	
	NORTHANTS	
	Postcode	
	NN15 8PE	
	Tax Code Details	
Tax code used		
647L		

Opera 3

About to create the information required to file the P46 online.

Remember: If you file the P46 online you do not need to send a printed copy to HMRC.

Are you sure?

Opera 3

The following P46 output file has now been created in your company data directory:

Z\_PAY-P46\_2MW.NET

Opera 3

Do you wish to submit the P46 now?

**P46 (Expat) Report**

**Note:** This report applies to the 2009-10 tax year or later.

Use the P46(Expat) report command to produce a list of new employees who work for an overseas employer and have been seconded to work in the United Kingdom.

HMRC define a seconded employee as someone who is:

- Working wholly or partly in the UK for a UK employer on assignment whilst remaining employed by an overseas employer
- Working wholly or partly in the UK at a recognised branch of their overseas employers business
- Included by an employer in a dedicated expatriate scheme
- Included by an employer in an expatriate modified PAYE scheme.

You can select a range of employees to be included.

**Important:** You cannot submit the P46(Expat) return to HMRC on paper from Opera 3 - it can only be submitted to HMRC online using Online Filing Manager. If you want to send a paper P46 (Expat) return to HMRC, you must fill out a P46 (Expat) form on HMRC stationery using the information on this report.

**Note:** It is mandatory that at least two lines of employees address details are included in submissions of P46(Expat) returns. It is not possible to create the .NET file (the file that includes employees details) for P46(Expat) submissions unless at least two address lines exist for the selected employees. Employees' address details are maintained in the Payroll > Processing command on the Details & Bank form.

**P45 & P46 Returns & Real Time Information**

Until the end of the 2012-13 tax year a P45 has four parts (Part 1, Part 1A, Part 2 and Part 3). You send Part 1 to HMRC and give the other parts to the employee. The employee then gives Part 2 and 3 to their new employer or to Jobcentre Plus if they are not working. They keep Part 1A for their own records. If the employee does not have a P45, a P46 must instead be submitted to HMRC.

Because of the introduction of Real Time Information most employers must not submit P45 and P46 returns online or on paper in the 2013-14 tax year. For most employers this will apply from the start of the tax year. Details that were included on the P45, and also on the P46, are included in the Full Payment Submission for Real Time Information. You must however still give a leaver their copy of the P45 as normal. Some employers will continue with existing PAYE practices until later in the tax year.

Notes

**P46(Pen) Report**

**Note:** This report applies to the 2009-10 tax year or later.

Use the P46(Pen) report command to produce a list of new pension starters who are starting their retirement.

From 6 April 2009, the P46 (Pen) return replaces the P160 form or PENNOT online submission. The P160 form or the PENNOT online submission are currently used by pension providers and employers that run their own pension or annuity schemes to inform HMRC when someone starts their retirement.

**Important:** You cannot submit the P46(Pen) return to HMRC on paper from Opera 3 - it can only be submitted to HMRC online using Online Filing Manager. If you want to send a paper P46 (Pen) return to HMRC, you must fill out a P46 (Pen) form on HMRC stationery using the information on this report.

Employers with 50 or more employees that before 6 April 2009 submitted P160 forms on paper or PENNOT returns online, must instead submit a P46 (Pen) online. HMRC expect that employers with fewer than 50 employees will have to submit the P46 (Pen) online from 6 April 2011.

**Note:** It is mandatory that at least two lines of employees address details are included in submissions of P46(Pen) returns. It is not possible to create the .NET file (the file that includes employees details) for P46(Pen) submissions unless at least two address lines exist for the selected employees. Employees' address details are maintained in the Payroll > Processing command on the Details & Bank form.

**P45 & P46 Returns & Real Time Information**

Until the end of the 2012-13 tax year a P45 has four parts (Part 1, Part 1A, Part 2 and Part 3). You send Part 1 to HMRC and give the other parts to the employee. The employee then gives Part 2 and 3 to their new employer or to Jobcentre Plus if they are not working. They keep Part 1A for their own records. If the employee does not have a P45, a P46 must instead be submitted to HMRC.

Because of the introduction of Real Time Information most employers must not submit P45 and P46 returns online or on paper in the 2013-14 tax year. For most employers this will apply from the start of the tax year. Details that were included on the P45, and also on the P46, are included in the Full Payment Submission for Real Time Information. You must however still give a leave their copy of the P45 as normal. Some employers will continue with existing PAYE practices until later in the tax year.

Notes

### Employee Record Print

Use the **Employee Record Print** command to produce a listing of employee details. You can select a range of employees to be included and specify a date to print on the report. The report shows information for each employee, including personnel details, payments and deductions for the current period and to-date and, where appropriate, values from the WSCON table printed below the SCON reference numbers.

Employee Record Print report will have the various AE earnings related fields

Notes

3 Report Preview - Employee Record Print (page 7 of 1)

Orion Vehicles Leasing		Employee Record Print		As at period 07/03/2011		Page 1	
Employee Ref	1001	Mr Richard Godson (Director)	Address	6 The Grove	Winton	Winton	
Male			Address	Winton	Winton	Winton	
Department	Administration		Address	Winton	Winton	Winton	
Group	Manly		Address	Winton	Winton	Winton	
General Information		MMA Ref		Cash Book		Bank Details	
Nil Cash	F (Company Car Driver)	Date of Birth	03/08/62	Number Code	CS10	Bank Name	R100050N
M Number	G14837AA	Start Date	01/01/98	Cash Book Type	Plant/BACS/SA/Job	Bank Sort Code	204577
COMP Member				Current SCOM	S124657N	Bank Account No.	5549654
Director APP Ref	N	Vacat Holiday				Building Society Ref	
Director Start Week						Auditor Code	44958
Director Date of Appointment	01/01/2003						
Tax Code	M12	Holiday Entitlement	25.0	Pay Start	08/05/2006	Encl	12050206
Pay Method	BAC1	Quota Previous	0.00	Student Loan	N		
Pay Frequency	M	Tax Previous	0.00				
Cost Code	454N	Lowest Earnings Limit	0.00				
To-Date		No History Totals					
Total		EE TD	2122.26	Earnings	2947.00	Up to LEL	395.00
Gross Pay	2502.00	EE TD	2122.26	Up to LEL	395.00	ET to LEL	2007.00
Variable Pay	21758.00	EE TD	2122.26	ET to LEL	395.00	ET to LEL	2233.00
Tax to date	4396.20	EE TD	2122.26	ET to LEL	395.00	ET to LEL	2233.00
Tax not withheld		EE TD	2122.26	ET to LEL	395.00	ET to LEL	2233.00
SPP		EE TD	2122.26	ET to LEL	395.00	ET to LEL	2233.00
SPP Adjust		EE TD	2122.26	ET to LEL	395.00	ET to LEL	2233.00
SPP		EE TD	2122.26	ET to LEL	395.00	ET to LEL	2233.00
SAP		EE TD	2122.26	ET to LEL	395.00	ET to LEL	2233.00
Personable	2502.00	EE TD	2122.26	ET to LEL	395.00	ET to LEL	2233.00
EE COMP Once	46.60	EE TD	2122.26	ET to LEL	395.00	ET to LEL	2233.00
EE COMP TD	38.62	EE TD	2122.26	ET to LEL	395.00	ET to LEL	2233.00
EE COMP TD	38.62	EE TD	2122.26	ET to LEL	395.00	ET to LEL	2233.00
Occas. Pay Paid	250.00	EE TD	2122.26	ET to LEL	395.00	ET to LEL	2233.00
EE COMP De	38.62	EE TD	2122.26	ET to LEL	395.00	ET to LEL	2233.00
EE COMP De	281.74	EE TD	2122.26	ET to LEL	395.00	ET to LEL	2233.00
Total Pay	3660.00	Employees M	386.72	EE Min COMP	46.60	Personable Pay	3660.00
Variable Pay	3950.00	Employees M	383.10	EE Min COMP	46.60	N Earnings	3660.00
Tax Payable	822.20	Employees M	383.10	EE Min COMP	46.60	Round Off	3660.00
		Employees M	383.10	EE Min COMP	46.60	Round Off	3660.00
Basic	Perth. Value	Temp. Val.	Units	Rate	This Period	Diff'd Bw	Chf'd Bw
Inc Othn	3950.00				3950.00	2180.00	2820.00
Exc Othn	4.00 %				140.40	878.40	1024.80
AVC	18.00 %				102.00	1488.00	1201.00
					368.00	2196.00	2952.00

### SSP Report

Use the **SSP Report** command to produce a report for all or a range of employees and dates, listing details for those employees with SSP records, in summary or detailed format. You can also choose whether to include paid or unpaid SSP only or both. The summary report includes totals for the employees concerned, while the detail report also includes the sickness day records.

SSP Report...

3 Pegasus Opera 3 - Orion Vehicles Leasing  
 3 Report Preview - SSP Report (SQWSSPD.rpt)

Orion Vehicles Leasing  
 Printed 03/03/2011 at 13:43 by MANAGER  
 SSP for Employees between 1001 and CFC1 All Items

Orion Vehicles Leasing  
 Report Dated 03/03/2011

**SSP Detailed Report**

Employee	Sickness Date	Payment Date	Period	Daily Rate	Qualifying Indicator	Days	Withhold SSP	Committed	Weeks Prop. Paid	Comment
3002 Anne Owen	05/06/2010	31/10/2010	7		Non GD	5			0.200	
	06/06/2010	31/10/2010	7		Non GD	5			0.200	
	07/06/2010	31/10/2010	7		Visiting Dev	5			0.200	
	08/06/2010	31/10/2010	7		Visiting Dev	5			0.200	
	09/06/2010	31/10/2010	7		Visiting Dev	5			0.200	
	10/06/2010	31/10/2010	7	15.8300	SSP Paid	5			0.200	
	11/06/2010	31/10/2010	7	15.8300	SSP Paid	5			0.200	
	12/06/2010	31/10/2010	7		Non GD	5			0.200	
	13/06/2010	31/10/2010	7		Non GD	5			0.200	
	14/06/2010	31/10/2010	7	15.8300	SSP Paid	5			0.200	
	15/06/2010	31/10/2010	7	15.8300	SSP Paid	5			0.200	
	16/06/2010	31/10/2010	7	15.8300	SSP Paid	5			0.200	
	17/06/2010	31/10/2010	7	15.8300	SSP Paid	5			0.200	
	18/06/2010	31/10/2010	7	15.8300	SSP Paid	5			0.200	
	19/06/2010	31/10/2010	7		Non GD	5			0.200	
	20/06/2010	31/10/2010	7		Non GD	5			0.200	
	21/06/2010	31/10/2010	7	15.8300	SSP Paid	5			0.200	
	22/06/2010	31/10/2010	7	15.8300	SSP Paid	5			0.200	
	23/06/2010	31/10/2010	7	15.8300	SSP Paid	5			0.200	
	24/06/2010	31/10/2010	7	15.8300	SSP Paid	5			0.200	
	25/06/2010	31/10/2010	7	15.8300	SSP Paid	5			0.200	
	26/06/2010	31/10/2010	7		Non GD	5			0.200	
	27/06/2010	31/10/2010	7		Non GD	5			0.200	
	28/06/2010	31/10/2010	7	15.8300	SSP Paid	5			0.200	
	29/06/2010	31/10/2010	7	15.8300	SSP Paid	5			0.200	
	30/06/2010	31/10/2010	7	15.8300	SSP Paid	5			0.200	

Notes

SMP Report

Use the **SMP Report** command to produce a report produce a report for all or a range of employees and dates, listing details for those employees with SMP records. You can also choose whether to include active SMP records only or all. If the [Split-Week Payments of SMP](#) option is selected, the report also includes details of any split-week payment days.

3 SMP Report

Sequence : Employee

Range

First Employee : 2001 Quigley

Last Employee : 4004 Leedham

Report Date : 03/03/2011

First Date : / / Last Date : / /

All Items  
 Active Only

OK Close

3 Pegasus Opera 3 - Orion Vehicles Leasing  
 3 Report Preview - SMP Report (SQWSSMP.rpt)

Orion Vehicles Leasing  
 Printed 03/03/2011 at 13:44 by MANAGER  
 SMP Details for Employees between 2001 and 4004 All Items

Orion Vehicles Leasing  
 Report Dated 03/03/2011

**SMP Report** Page 1

4004	Alice Leedham	Active	Entitled to SMP
NI No. : HET95073C			
Maternity Details		Relevant Period	
Date baby is due :	03/03/2011	Actual date of birth :	Period No. 27 1 06/10/2010
Maternity leave date - Intended :	01/02/2011	Actual leave date :	No. periods paid for 1 06/10/2010
Expected week of childbirth :	27/02/2011	Date of qualifying week :	14/11/2010
Earliest MPP start date :	12/12/2010	Latest MPP end date :	06/03/2011
Maternity pay period - from :	06/02/2011	Maternity pay period - to :	05/11/2011
Date returned to work :			
Latest start date to satisfy 26-week continuous employment :	29/05/2010		
Date for first acceptance of medical acceptance :	10/10/2010		
On Maternity Leave :	N	Medical evidence provided :	Y
SMP Information			
Actual SMP Paid	Estimated SMP Entitlement	Split-Week Payment Days	
No. of Weeks	Amount	Standard Rate 2 :	Start date : 14/09/2010
SMP paid To-Date :		Earnings Related Rate 2 :	End date : 06/10/2010
SMP paid This Period :		Standard Rate 1 :	Average weekly earnings - calculated : 650.00000
SMP left To-Date :		Earnings Related Rate 1 :	Overridden : 0.00000
SMP left This Period :			
Details of SMP Withheld and Special Circumstances			
Total weeks withheld :	0		
Special circumstances :			
No. of weeks worked during MPP :	0		
No. of weeks spent in trade dispute :	0		
Grand Total			
	Weeks TP	Weeks To-Date	Amount TP
			Amount To-Date
			Weeks withheld

**SPP/OSPP (Birth) Report**

Use the OSPP (Birth) Report command to produce a report for all or a range of employees and dates, listing details for those employees with OSPP records. You can also choose whether to include active OSPP records only or all.

**Note** - Additional Statutory Paternity Pay: Payments of Additional Statutory Paternity Pay are effective from 3 April 2011. From that date the existing Statutory Paternity Pay is also being renamed to Ordinary Statutory Paternity Pay. The abbreviations OSPP and OSPP displayed in the product both refer to Ordinary Statutory Paternity Pay.

Notes

Orion Vehicles Leasing  
Printed 03/03/2011 at 13:47 by MANAGER  
SPP (Birth) Details for Employees between 1001 and CFC1 All Items

Orion Vehicles Leasing		SPP (Birth) Report	
Report Dated 03/03/2011			
1002	Andrew Gregory NINo: BE508375C	Active	Entitled to SPP
Paternity Details		Relevant Period	
Date baby is due:	01/01/2011	Actual date of birth:	
Paternity leave date - Intended:	01/01/2011	Actual leave date:	
Expected week of childbirth:	26/12/2010	Date of qualifying week:	12/09/2010
Paternity pay period - from:	02/01/2011	Paternity pay period - to:	15/01/2011
Latest PFP Start Date:	13/02/2011	Latest start date to qualify:	
Date returned to work:		26-week continuous employment:	27/03/2010
Weeks paternity leave wanted:	2		
On Paternity Leave:	N	Declaration provided:	Y
SPP Information		No. of Weeks off	Weekly Amount
SPP paid to Last Period:		PFP for current rates:	
SPP paid This Period:		Start date:	01/07/2010
SPP left to Last Period:		End date:	31/03/2010
SPP left To-Date:		Average weekly earnings:	754.61538
		overridden:	0.00000
Details of SPP Withheld and Special Circumstances			
Total weeks withheld:	0		
Special Circumstances:	None		
No. of weeks worked during PFP:	0		
No. of weeks spent in trade dispute:	0		
Grand Total		Weeks TP	Weeks To-Date
		Amount TP	Amount To-Date
		Weeks withheld	

**OSPP (Adopt) Report**

Use the OSPP (Adopt) Report command to produce a report for all or a range of employees and dates, listing details for those employees with OSPP for adoption records. You can also choose whether to include active OSPP for adoption records only or all.

**Note** - Additional Statutory Paternity Pay: Payments of Additional Statutory Paternity Pay are effective from 3 April 2011. From that date the existing Statutory Paternity Pay is also being renamed to Ordinary Statutory Paternity Pay. The abbreviations OSPP and OSPP displayed in the product both refer to Ordinary Statutory Paternity Pay.

**OSPP (Adopt) Report...**

3 Pegasus Opera 3 - Orion Vehicles Leasing  
 3 Report Preview - SPP (Adopt) Report (SOWGSPA.frx)

**Orion Vehicles Leasing SPP (Adopt) Report**  
 Printed 03/03/2011 at 13:48 by MANAGER  
 SPP (Adopt) Details for Employees between 1001 and CFC1 All Items  
 Report Dated 03/03/2011

**1002 Andrew Gregory** Active Entitled to SPP  
 NI No: BE598375C

**Paternity Details**

Matching date:	Actual placement date:	Period No:	No. periods paid for:	Payment date:	Payment amount:
01/01/2011		1.	6	1 30/09/2010	3270.00
01/01/2011		2.	5	1 31/08/2010	3270.00
01/01/2011	26/12/2010	3.			0.00
02/01/2011	15/01/2011	4.			0.00
12/02/2011		5.			0.00
		6.			0.00
		7.			0.00
		8.			0.00

**SPP Information**

No. of Weeks	Amount	No. of Weeks off	Weekly Amount

SPP paid to Last Period:      PFP for current rates:      Start date: 01/08/2010  
 SPP paid This Period:      End date: 30/09/2010  
 SPP left to Last Period:      Average weekly earnings calculated: 754.61538  
 SPP left To-Date:      overridden: 0.00000

**Details of SPP Withheld and Special Circumstances**

Total weeks withheld: 0  
 Special Circumstances: None  
 No. of weeks worked during PPP: 0  
 No. of weeks spent in trade dispute: 0

Grand Total

Notes

**SAP Report**

Use the **SAP Report** command to produce a report for all or a range of employees and dates, listing details for those employees with SAP records. You can also choose whether to include active SAP records only or all.

3 SAP Report

Sequence : Employee

Range

First Employee : 1001 Godson  
 Last Employee : CFC1 McIntyre-Angell

Report Date : 03/03/2011  
 First Date : / / Last Date : / /

All Items  
 Active Only

OK Close

3 Pegasus Opera 3 - Orion Vehicles Leasing  
 3 Report Preview - SAP Report (SOWGSAP.frx)

**Orion Vehicles Leasing SAP Report**  
 Printed 03/03/2011 at 13:52 by MANAGER  
 SAP Details for Employees between 1001 and CFC1 All Items  
 Report Dated 03/03/2011

**1002 Andrew Gregory** Active Entitled to SAP  
 NI No: BE598375C

**Adoption Details**

Matching date:	Actual placement date:	Period No:	No. periods paid for:	Payment date:	Payment amount:
15/04/2011		1.	6	1 30/09/2010	3270.00
14/04/2011		2.	5	1 31/08/2010	3270.00
15/04/2011	10/04/2011	3.			0.00
15/04/2011	12/01/2012	4.			0.00
01/04/2011		5.			0.00
16/04/2011	23/10/2010	6.			0.00
		7.			0.00
		8.			0.00

**SPP Information**

No. of Weeks	Amount	No. of Weeks off	Weekly Amount

SAP paid to Last Period:      APP for current rates:      Start date: 01/08/2010  
 SAP paid This Period:      End date: 30/09/2010  
 SAP left to Last Period:      Average weekly earnings calculated: 754.61538  
 SAP left To-Date:      overridden: 0.00000

**Split-Week Payment Days**

Days paid to Last Period:  
 Days paid to To-Date:  
 Days paid This Period:

**Details of SPP Withheld and Special Circumstances**

Total weeks withheld: 0  
 Special Circumstances: None  
 No. of weeks worked during APP: 0  
 No. of weeks spent in trade dispute: 0

Grand Total

### ASPP (Birth) Report

Use this report to produce a report for all or a range of employees and dates, listing details for those employees with Additional Statutory Paternity Pay (ASPP) for new births records. You can also choose whether to include active ASPP for new births records only or all records.

**Note** - *Additional Statutory Paternity Pay: Payments of Additional Statutory Paternity Pay are effective from 3 April 2011. From that date the existing Statutory Paternity Pay is also being renamed to Ordinary Statutory Paternity Pay. The abbreviations OSPP and OSPP displayed in the product both refer to Ordinary Statutory Paternity Pay.*

Notes

ASPP Information		No. of Weeks	Amount	No. of Weeks off	Weekly Amount	Start date	End date	calculated	overrides
ASPP paid to Last Period:						01/08/2012	30/09/2012	844.61538	
ASPP paid To-Date:									
ASPP paid This Period:									
ASPP left to Last Period:									
ASPP left To-Date:									

### ASPP (Adopt) Report

Use this report to produce a report for all or a range of employees and dates, listing details for those employees with Additional Statutory Paternity Pay (ASPP) for adoption records. You can also choose whether to include active ASPP for adoption records only or all records.

**Note** - *Additional Statutory Paternity Pay: Payments of Additional Statutory Paternity Pay are effective from 3 April 2011. From that date the existing Statutory Paternity Pay is also being renamed to Ordinary Statutory Paternity Pay. The abbreviations OSPP and OSPP displayed in the product both refer to Ordinary Statutory Paternity Pay.*

ASPP (Adopt) Report...

3 Pegasus Opera 3 - Orion Vehicles Leasing  
 3 Report Preview - ASPP (Adopt) Report (SOWGASPA.frx)

**Orion Vehicles Leasing ASPP (Adopt) Report**  
 Printed 03/03/2011 at 14:00 by MANAGER  
 ASPP (Adopt) Details for Employees between 1001 and CFC1 All Items  
 Report Dated 03/03/2011

Orion Vehicles Leasing		ASPP (Adopt) Report	
Report Dated 03/03/2011		Report Dated 03/03/2011	
<b>1001</b>	<b>Richard Godson</b>	Active	Entitled to ASPP
NI No : GY548374A			
Paternity Details			
Matching date :	19/08/2011	Actual placement date :	19/08/2011
ASPP leave date - Intended :		Actual leave date :	
ASPP Start :		Date of matching week :	14/08/2011
Actual SAP Start Date :		ASPP End :	17/05/2012
Earliest ASPP Start Date :		Actual SAP End Date :	
Latest ASPP Start Date :	17/05/2012	Original SAP End Date :	
Adopter returned to work :	01/04/2012	Latest start date to satisfy	
Date returned to work :		26-week continuous employment :	26/02/2011
On ASPP Leave :	N	Documentary Evidence Received :	Y
ASPP Information			
No. of Weeks	Amount	No. of Weeks off	Weekly Amount
ASPP paid to Last Period :		ASPP for current rates :	
ASPP paid To-Date :		Average weekly earnings :	calculated: 844.61538
ASPP paid This Period :		Coverdays :	0.00000
ASPP left to Last Period :			
ASPP left To-Date :			
Details of ASPP Withheld and Special Circumstances			
Total weeks withheld :	0		
Special Circumstances :	None		
No. of weeks spent in trade dispute :	0		
Grand Total			

Notes

Tax Credit

Historical Tax Credit Report.

**Opera 3**

Tax credits for one or more of selected pay groups can no longer be paid via the payroll. This report is available for historical reasons only.

OK

**3 Tax Credits**

Sequence : Employee

Range

First Employee : 1001 Godson

Last Employee : CFC1 McIntyre-Angell

Report Date : 03/03/2011

First Date : / / Last Date : / /

All Items  
 Active  
 Completed  
 Stop date not set

Include Leavers  
 Exclude Leavers  
 Leavers only

OK Close

3 Pegasus Opera 3 - Orion Vehicles Leasing  
 3 Report Preview - Tax Credits (SOWGTXCX.frx)

**Orion Vehicles Leasing Tax Credit Report**  
 Printed 03/03/2011 at 13:53 by MANAGER  
 Tax Credit Details for Employees between 1001 and CFC1 All Items Include Leavers  
 Report Dated 03/03/2011

Employee	NI No.	From Date	Amount Paid TP	Amount Paid TP	Days Paid TP	Days Paid TP	< Last Payment > Date	Prd.	Active	Comp.	Stop Date	Stop Reason
4001 Joan Bosworth	CE103964B	12/04/2005	4248.00	0.00	354	0	31/03/2006	52	✓			
<b>Total</b>			<b>4248.00</b>	<b>0.00</b>	<b>354</b>	<b>0</b>						

**Employee Pensions**

This report only applies if you are using advanced pension processing. Use the **Employee Pensions** command to produce a report for all or a range of employees and optionally scheme joining or leaving dates, listing details of the scheme to which they belong and the contribution details. You can choose to produce the report for active schemes only.

The Employee Pensions report will have some additional fields added to it to help the ER reconcile the EE's AE status.

**3 Employee Pensions**

Sequence : Employee

Range

First Employee : 1001 Godson

Last Employee : CFC1 McIntyre-Angell

Report Date : 03/03/2011

Active schemes only

Date Range

None First Date : / /

Join Date Last Date : / /

Leave Date

OK Close

Pegasus Opera 3 - Orion Vehicles Leasing

Report Preview - Employee Pensions (SQWGNED.Fo)

Orion Vehicles Leasing **Employee Pension Report**

Printed 01/01/2011 at 10:27 by MANAGER

Employee Pension for Employees between 1001 and YOUNG

Orion Vehicles Leasing Employee Pension Report Page 1

Report Dated 01/01/2011

Employee	1001 Richard Godson	NI Number :	DOB :	10/11/1989	AE Category :	EJ	AE Status :	Auto-Enrolled
Scheme :	COPENSION	Company pension scheme	Type :	COMP	SCON :	S1234567N	Date Joined :	01/07/2003
							Date Left :	02/01/2013
Contributions Currently Due:	Employer	Employee	Employee AVC	Ers Min Comp	Eas Min Comp	Total		
	4842.00	3963.60	10584.00	731.32	835.76	20856.68		
Contributions To Date:	450.00	450.00	1800.00			2700.00		
Contributions This Period:								
Normal Period Contributors :	%	%	10.00 %					
Scheme :	SKPENSION	Stakeholder Pension	Type :	Stakeholder Pension...	SCON :		Date Joined :	02/01/2013
Contributions Currently Due:	Employer	Employee	Employee AVC	Ers Min Comp	Eas Min Comp	Total		
Contributions To Date:								
Contributions This Period:								
Normal Period Contributors :	%	%						

**Scheme Contributions**

Produces a report for all or a range of pension schemes listing the employee and employer contributions that are currently due to be paid to the pension provider.

**Note:** This report is relevant only if the Use Advanced Pension Processing option is selected on the Options Page 2 tab of the Payroll - Utilities - Set Options form.

**3 Scheme Contributions**

Sequence : Scheme

Range

First Scheme : COPENSION Company pension scheme

Last Scheme : SKPENSION Stakeholder Pension

Report Date : 03/03/2011

Active Scheme Only

Type

Detailed

Summary

OK Close

**Scheme Contributions...**

3 Pegasus Opera 3 - Orion Vehicles Leasing  
 3 Report Preview - Scheme Contributions (SOWGPNCD.frxx)

Orion Vehicles Leasing  
 Printed 03/03/2011 at 15:34 by MANAGER

**Pension Scheme Contribution Report (Detailed)**

Contributions for Schemes between COPENSON and SKPENSION Detailed Report

Orion Vehicles Leasing Pension Scheme Contribution Report (Detailed) Page 1  
 Report Dated 03/03/2011

Scheme	COPENSON	Company pension scheme	SCIN: S12345678	Providers Ref.: 34537756	Administrators Ref:					
Employee	COMP	Nbr./DOB/Ref.	Currently Due:	Employee	Employee	Employee AYC	Emp Min Conts	Emp Min Conts	Total	
1001 Richard Godson		G1548374A 0306/1952 336556	Currently Due: To Date: This Period:	183.00	146.40	366.00	40.82	46.66	782.88	
1003 David Charles Wellington		VME167556D 2004/1959 334476	Currently Due: To Date: This Period:	53.46	42.77		14.97	17.10	128.30	
<b>Total for Scheme COPENSON</b>			Currently Due: To Date: This Period:	236.46	189.17	366.00	55.79	63.76	911.18	

Notes

**Attachment Orders**

Use the **Attachment Orders** command to produce a report for all or a range of employees detailing their attachment order deductions. You can choose to produce the report for all orders, active orders or completed orders only.

3 Attachment Orders

Sequence : Employee

Range

First Employee : 1001 Godson

Last Employee : 5001 Futton

Report Date : 03/03/2011

Order Status :  All  
 Active only  
 Completed Only

OK Close

3 Pegasus Opera 3 - Orion Vehicles Leasing  
 3 Report Preview - Attachment Orders (SOWGAORD.frxx)

Orion Vehicles Leasing  
 Printed 03/03/2011 at 15:55 by MANAGER

**Attachment Order Report**

Attachment Orders for Employees between 1001 and 5001 All Orders

Orion Vehicles Leasing Attachment Order Report Page 1  
 Report Dated 03/03/2011

Employee	Richard Godson								
Priority :	1	Order Type :	Council Tax AEO (CTAEO)	Memo Details :					
Order Ref. :	caec37812								
Normal Ded. Rate :	0.00	Protected Earnings :	40.00%						
Total to be paid :	3400.00	Date Issued :							
Deduct Admin Fee - Yes :	Completed :	Yes	31/03/2006						
Amount Deducted	Admin Fee	C.Fed Deductio	C.Fed Prot.Earn.	Attkable Earn.	Balance Remaining				
To Date :	3400.00	4.00							
This Period :	0.00	0.00	0.00	0.00	0.00				
Employee	3006 Stephen Newheart								
Priority :	1	Order Type :	Non-Priority AEO	Memo Details :					
Order Ref. :	A038965								
Normal Ded. Rate :	5.00	Protected Earnings :	70.00%						
Total to be paid :	650.00	Date Issued :	No						
Deduct Admin Fee - No :	Completed :	No							
Amount Deducted	Admin Fee	C.Fed Deductio	C.Fed Prot.Earn.	Attkable Earn.	Balance Remaining				
To Date :	415.00	0.00			235.00				
This Period :	5.00	0.00	0.00	0.00	181.51				

### DEO Payment Schedule

The DEO Payment Schedule report lists details of Deductions from Earnings Orders (DEO) payments for a selected date range. There are three type of DEO schemes, issued separately in 1993, 2003 and 2012. All schemes are valid but if an employee has a new DEO applied from October 2012 it will be under the 2012 scheme. This report can be faxed, posted or uploaded to the self-service web site hosted by the Child Maintenance Service.

The report can be produced for employees in different payroll groups even if the groups have different pay frequencies, for example a weekly payroll and a monthly payroll. This will save you the unnecessary effort of generating the report separately for each pay period. So, if you run a weekly and a monthly payroll you can submit separate weekly reports for say the first three weeks in a month and a combined weekly and monthly report for the fourth week.

The report can also be produced for employees in one payroll group only (and therefore one pay frequency) if required. So, for example you can produce separate reports for weekly payrolls and monthly payrolls.

**Note:** The report cannot combine pay periods of the same frequency into one consolidated report. For example; the report for weeks 22, 23, 24 and 25 in month 6 must be submitted to CMS separately for each pay period, it cannot be consolidated into one report for the four weeks.

### Details on the Report

The report includes the following information:

- Your company's name, address and phone number
- Your company's PAYE reference and employer child maintenance reference number
- The date the report is produced and the period the payments relate to
- Each employee's name, national insurance number, reference number, amount due and paid
- Reason for underpayments, if relevant.

Notes

First Name	Surname	NINO	Employee's Reference Number	Amount Due (£)	Actual Deduction (£)	Reason for Difference
Richard	Godson	G1548374A	123	123.00	0.00	

```

<?xml version="1.0" encoding="iso-8859-1" standalone="yes" ?>
<bons0:DEOSchedule xmlns:bons0="http://www.childmaintenance.gsi.gov.uk/futurescheme/bo/CMECDEOSchedule"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
  <CompanyLevelInfo>
    <EmployerName>Orion Vehicles Leasing</EmployerName>
    <EmpPAYERef>360/453968</EmpPAYERef>
    <EmployerRefNum>123456789012</EmployerRefNum>
    <PaymentFromDte>20120929</PaymentFromDte>
    <PaymentToDte>20121031</PaymentToDte>
    <TotalAmountPaid>0.00</TotalAmountPaid>
  </CompanyLevelInfo>
  <EmployeeLevelInformation>
    <Forename>Richard</Forename>
    <Surname>Godson</Surname>
    <NINO>G1548374A</NINO>
    <EmployerRefNum>123</EmployerRefNum>
    <MonthlyAmtDue>123.00</MonthlyAmtDue>
    <AmountPaid>0.00</AmountPaid>
  </EmployeeLevelInformation>
</bons0:DEOSchedule>
    
```

**Payments to CMS**

Payment needs to be made by the 19th of the month following the month when the deduction was made from an employee's pay. After you have received your first DEO under the new 2012 scheme, you must make the payment of all the DEOs deducted to a new CMS bank account. This must also then include those issued under the 1993 and 2003 schemes.

**Creating an Upload Report File**

The Create Upload File box is ticked automatically because CMS prefers that the report is uploaded to its self-service web site. The report will also be published to the selected option on the Publisher form so you can print a file copy if required.

This option can be used only when one or more of your employees has deductions under the 2012 DEO scheme. To prevent the file from being created, clear the Create Upload File box before selecting OK.

**Important:** Do not use this option if deductions are made under the 1993 or 2003 schemes only. In this situation the report must be printed. However, once one or more of your employees have deductions under the 2012 scheme, the report can be uploaded even if it includes deductions made under the 1993 and 2003 schemes.

**To Publish the DEO Payment Schedule Report**

**Note:** Before generating the report, enter your Child Maintenance Reference Number in the Child Maint. ER Ref No. box on the Options Page 1 tab on the Payroll - Utilities - Set Options form.

1. Open the Payroll folder and then click Periodical Reports or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Periodical Reports.
2. Click DEO Payment Schedule. If you are using groups, in the Select Payroll Groups list, click to select the group you want to process and then click OK. CMS allows different pay frequencies on the report so you can select groups that have different pay frequencies and pay period dates.
3. Under Range, enter the start and end employee references.
4. In Report Date, enter the date you want to print on the report. The From Date and To Date boxes are updated with the dates for the current pay period for the selected pay group.

Click OK. On the Publisher form, click the tab to select the output device you want to use and then complete any settings or options you want to apply to the output device. To process the output, click Publish.

A new option has been added to allow a file to be created and uploaded for reporting DEO Payments to CMS.

The ~XML file is created in the Z\_XML\Payroll folder within the Data folder.

Type	Description
Priority AEO	For the collection of family maintenance and fines. Raised by the High Court, Magistrates Court and the County Court in England and Wales under the Attachment of Earnings Act 1971.
Non-Priority AEO	For the collection of civil debts. Raised by the High Court, Magistrates Court and the County Court in England and Wales under the Attachment of Earnings Act 1971.
Deduction from Earnings Order (DEO)	For the recovery of child maintenance from absent parents' earnings under the Child Support (Collection and Enforcement) Regulations 1992.  If a DEO cannot be paid, the calculation updates the employee's record on the <b>Attachment Orders</b> form with a reason for the underpayment. <b>Note:</b> See the <a href="#">Deductions from Earnings Orders (DEOs)</a> Help topic for details of the different types of deduction from earnings orders.
Community Charge AEO	For the collection of unpaid Community charge. Raised by the Local charging Authorities in England and Wales, subsequent to obtaining a Liability Order - 1988.
Council Tax AEO	For the collection of unpaid Council Tax.. Raised by the Local charging Authorities in England and Wales, subsequent to obtaining a Liability Order - 1992.
Earnings Arrestment	For the collection of civil debts or fines. Raised by Scottish courts and since 1997 by HM Revenue & Customs to collect some duties.
Current Maintenance Arrestment	For the collection of family maintenance. Raised by Scottish courts.
<b>Direct Earnings Attachment (DEA)</b> The deduction amount for DEAs is normally calculated using different tables of bandwidths and percentages for weekly and monthly paid employees supplied by the Department of Works and Pensions (DWP). In some circumstances the DWP will allow an alternative fixed amount to be deducted. This type of deduction does not need to be agreed in civil court. It also does not replace any existing attachment orders. The DWP will send a notice (including a payment schedule) to employers when the DEA needs to be implemented for an employee. Tip: For more information see <a href="http://www.gov.uk/government/publications/direct-earnings-attachments-an-employers-guide">www.gov.uk/government/publications/direct-earnings-attachments-an-employers-guide</a> .	
Table	Indicates that the DEA must be calculated using the tables of bandwidths and percentages for weekly and monthly paid employees supplied by the DWP.
Fixed	Indicates that the DEA must be calculated using the alternative fixed amount method.

### Pensions Reports

The Payroll application provides listings of records relating to your employees' pension schemes, including both employer and employee contributions for each pay period and details of auto enrolment.

The Enrolment File and Contribution File options are used for enrolling employees in a National Employment Savings Trust pension scheme and for making contributions to the scheme. NEST is a 'low-cost and easy-to-use' pension scheme that's available for any employer to meet their pensions auto enrolment duties. Refer to [www.nestpensions.org.uk](http://www.nestpensions.org.uk) for details.

**Note:** For an introduction to auto enrolment, sometimes referred to as 'Workplace Pensions Reform', see the Introduction to Auto-Enrolment Help topic.

The following reports and file-creation commands are available in the Pensions Reports menu:

#### Auto Enrolment Details

Produces either a detailed or summary list for all or a range of employees, departments or pension schemes. A count report can also be produced for a range of departments or pension schemes. This report only applies if the Use Auto Enrolment Processing option is selected on the Payroll - Utilities - Set Options form.

**Note:** The summary report can be saved as a spreadsheet. This feature is available in Opera 3

Use this report to produce either a detailed or summary list for all or a range of employees, departments or pension schemes. A count report can also be produced for a range of departments or pension schemes. This report only applies if the Use Auto Enrolment Processing option is selected on the Payroll - Utilities - Set Options form. Some of the options are available only if the Advanced Pension Processing feature is used.

**Note:** For an introduction to auto enrolment, sometimes referred to as 'Workplace Pensions Reform', see the Introduction to Auto-Enrolment Help topic.

Employee Reference	Name	NI Number	Date of Birth	Age	Employment Start Date	AE Earn	TP	AE Category	1st Achieved	AE Status	Status Date	Comment
1001	Mr Richard Godson	G1548374A	03/06/1962	60	01/01/1996	0.00	None	None		None		

Box	Description
Detailed	The detailed report includes all details of each selected employees' auto enrolment settings.
Summary	The summary report includes only one line for each selected employee. Each line shows the selected employees' auto enrolable earnings, the date the category was first achieved, the auto enrolment status and date.

	Note: The summary report can be saved as a spreadsheet. This feature is available in Opera 3
Count	You can select this option if the sequence is set to either 'Department' or 'Pension Scheme'. The report will either list the number of employees per department or pension scheme.
Include only if category changed this period	This applies to category selections. Select to include only employees who have achieved the selected category in the current pay period.
Include only if status changed this period	This applies to status selections. Select to include only employees who have achieved the selected status in the current pay period.
Report Date	The date that is printed on the report.

**Employee Pensions**

Produces a report for all or a range of employees and scheme joining or leaving dates, listing details of the scheme to which they belong and the contribution details.

**Note:** This report is relevant only if the Use Advanced Pension Processing option is selected on the Options Page 2 tab of the Payroll - Utilities - Set Options form.

**Employee Pensions...**

Pegasus Opera 3 - Orion Vehicles Leasing  
Report Preview - Employee Pensions (SQWGNED.Frx)

**Orion Vehicles Leasing Employee Pension Report**  
Printed 12/09/2012 at 11:24 by MANAGER  
Employee Pension for Employees between 1001 and 5001

Orion Vehicles Leasing Employee Pension Report Page 1  
Report Dated 12/09/2012

Employee	1001 Richard Godson	NI Number : GY548374A
Scheme :	COPENSION	Company pension scheme
Type :	COMP	SCON : S1234567N
Date Joined	01/07/2003	
	Employee	Employee AVC
Contributions Currently Due :	4392.00	3613.80
Contributions To Date :	1098.00	878.40
Contributions This Period :		2196.00
Normal Period Contributions :	5.00 %	4.00 %
	Employee	Employee AVC
Contributions Currently Due :	4320.00	2890.00
Contributions To Date :	1080.00	720.00
Contributions This Period :		
Normal Period Contributions :	180.00	120.00
	Employee	NI Number : WE187556D

Notes

**Scheme Contributions**

Produces a report for all or a range of pension schemes listing the employee and employer contributions that are currently due to be paid to the pension provider.

**Note:** This report is relevant only if the Use Advanced Pension Processing option is selected on the Options Page 2 tab of the Payroll - Utilities - Set Options form.

The Scheme Contributions report will have some additional 'pension scheme header' fields added to it.

**Scheme Contributions**

Sequence :

Range

First Scheme :  Company pension scheme

Last Scheme :  Stakeholder Pension

Report Date :

Active Scheme Only

Type

Detailed

Summary

OK Close

Use this report to produce either a summary or detailed listing of the employee and employer contributions that are due to be paid to the pension provider up to the selected date. The report can include either all or a range of pension schemes. Inactive schemes can optionally be excluded.

If you use National Employment Savings Trust pension schemes you can also include contributions that are being held onto. After an employee is auto-enrolled into a pension scheme they have about one month to opt-out if they want to (known as the 'opt-out period'). This ends their membership and any contributions are then refunded. Employers can hold onto an employee's contributions in their opt-out period so that they do not have to request the money from the pension provider if the employee does opt out. If the employee does not opt out the contributions must then be paid to the pension provider after the opt-out period.

Pegasus Opera 3 - Orion Vehicles Leasing  
Report Preview - Scheme Contributions (SQWGNCD.Frx)

**Orion Vehicles Leasing Pension Scheme Contribution Report (Detailed)**  
Printed 01/01/2011 at 10:30 by MANAGER  
Contributions for Schemes between COPENSION and SKPENSION Detailed Report

Orion Vehicles Leasing Pension Scheme Contribution Report (Detailed) Page 1  
Report Dated 01/01/2011

Scheme	Type	Company pension scheme	Providers Ref.:	Administrators Ref.:	Unspecified
	COMP	SCON : S1234567N	34537756		
			Use for Auto Enrolment: No	Operation:	
Employee	NI No. / DOB / Ref.	Currently Due:	Employer	Employee	Employee AVC
1001 Richard Godson	10111989	4542.00	3963.80	10684.00	20956.68
	336856	To Date:	480.00	450.00	1800.00
		This Period:	20.00		
1003 David Charles Wellington	WE187556D	1336.50	1079.94		2834.67
	20041959	To Date:	53.46	53.46	106.92
	334478	This Period:			
<b>Total for Scheme COPENSION</b>		Currently Due:	6178.50	6043.64	10684.00
		To Date:	503.46	503.46	1800.00
		This Period:			

**Enrolment File**

This produces an enrolment file which is sent to National Employment Savings Trust to enrol employees into a NEST pension scheme or to cancel an employee's membership of a NEST scheme.

What's NEST?

The National Employment Savings Trust is a government established pension scheme for all earners. NEST has a public service obligation so must accept any employer. NEST is one of a number of new or existing pension schemes that employers can choose to fulfil their new duties. These pension schemes are regulated using the same principles as every other scheme.

Always refer to the NEST website at [www.nestpensions.org.uk](http://www.nestpensions.org.uk) for the latest details about NEST pensions. There are a number of guides, videos and other tools available that will help with your planning.

**Note:** This is currently used only if you maintain National Employment Savings Trust pensions in Opera.

**Contribution File**

This produces a pension contribution file which is sent to National Employment Savings Trust at defined intervals to contribute to employees's pension funds if they are enrolled in a NEST pension scheme.

What's NEST?

The National Employment Savings Trust is a government established pension scheme for all earners. NEST has a public service obligation so must accept any employer. NEST is one of a number of new or existing pension schemes that employers can choose to fulfil their new duties. These pension schemes are regulated using the same principles as every other scheme.

Always refer to the NEST website at [www.nestpensions.org.uk](http://www.nestpensions.org.uk) for the latest details about NEST pensions. There are a number of guides, videos and other tools available that will help with your planning.

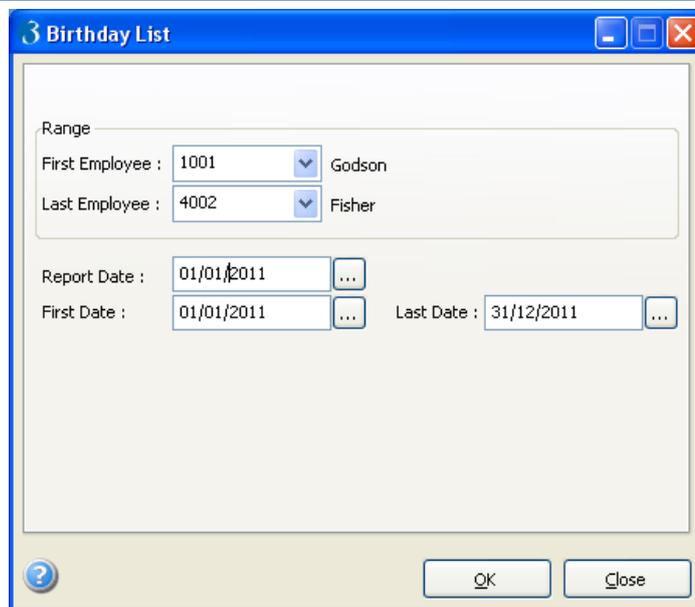
**Note:** This is currently used only if you maintain National Employment Savings Trust pensions in Opera.

**Misc. Reports**

*The Payroll module provides listings of records maintained through the various forms and payments and deductions generated as a result of calculation processes. Reports can be used to view information on your computer screen as well as printing. Most reports provide a number of options to determine the criteria, sequence and range of records reported.*

**Birthday List**

Use the **Birthday List** command to produced a list of employees whose birthday falls between the dates specified on the report. The report indicates those employees reaching 'milestone' birthdays including 18th and 21st birthdays, female employees reaching their 60th birthday and male employees reaching their 65th birthday. You can select a range of employees to be included and specify a date to print on the report.



**Birthday List...**

3 Pegasus Opera 3 - Orion Vehicles Leasing  
 3 Report Preview - Birthday List (sqwgrp13.fr.x)

Orion Vehicles Leasing **Birthday List**  
 Printed 03/03/11 at 15:42 by MANAGER  
 (Selected from 1001 to 4002)

Orion Vehicles Leasing **Birthday List for 01/01/11 to 31/12/11**

Employee Ref.	Age	18	21	60	65	Date of Birth	
1001	59					03/06/52	Mr Richard Godson
1002	47					12/02/64	Mr Andrew Gregory
1003	52					20/04/59	Mr David Charles Wellington
2001	79					19/09/32	Mrs Laura Ougley
2003	58					26/01/53	Mrs Liz Gins
2004	39					13/06/72	Miss Wendy Turner
3001	45					17/08/66	Mr Keith Harris
3002	45					27/02/66	Mrs Anne Owen
3003	43					15/10/68	Mr Gary Denwent
3004	40					21/12/71	Mrs Pamela Fadden
3005	43					22/02/68	Mr Denis Jackson
3006	43					16/11/68	Mr Stephen Newheart
3007	30					27/05/81	Mr Stuart Thompson
4001	40					24/08/71	Mrs Joan Elsworth
4002	63					12/05/48	Mrs Jill Fisher

Notes

**Holiday Pay Average**

Use the **Holiday Pay Average** command to produce a list showing employees' average pay over the number of weeks specified in the **Weeks for Holiday Pay Average** box on the **Options Page 3** tab of the Payroll >> Utilities >> **Set Options** command. This is usually 13 weeks.

If you are using the departments facility, you can choose between employee reference or department/cost centre sequence and specify the range of records to be included. You can enter a date to be printed on the report.

3 **Holiday Pay Average**

Sequence : Employee

Range

First Employee : 1001 Godson

Last Employee : 4006 Johnson

Report Date : 31/03/2011

OK Close

3 Pegasus Opera 3 - Orion Vehicles Leasing  
 3 Report Preview - Holiday Pay Average (sqwgrp13a.fr.x)

Orion Vehicles Leasing **Holiday Pay Average**  
 Printed 03/03/2011 at 16:03 by MANAGER  
 (Selected from 1001 to 4006)

Orion Vehicles Leasing **Holiday Pay Average**  
 Report Dated 31/03/2011

Employee Ref.	Period	Pay	Hours	Average Pay
1001	R Godson	1011/07	0.00	0.00
1002	A Gregory	1011/07	0.00	0.00
1003	D Wellington	1011/07	0.00	0.00
2001	L Ougley	1011/07	0.00	0.00
2003	L Gins	1011/07	0.00	0.00
2004	W Turner	1011/07	0.00	0.00
3001	K Harris	1011/07	0.00	0.00
3002	A Owen	1011/07	0.00	0.00
3003	G Denwent	1011/07	0.00	0.00
3004	P Fadden	1011/07	0.00	0.00
3006	S Newheart	1011/07	0.00	0.00
3007	S Thompson	1011/07	0.00	0.00
4001	J Elsworth	1011/27	474.56	0.00
		1011/26	474.56	0.00
4002	J Fisher	1011/27	472.99	0.00
		1011/26	472.99	0.00
4004	A Leedham	1011/27	610.00	0.00
		1011/26	610.00	0.00
4005	G Harper	1011/27	563.08	0.00
		1011/26	563.08	0.00
4006	M Johnson	1011/27	656.92	0.00
		1011/26	656.92	0.00

### Holiday Report

Use the **Holiday Report** command to produce a list of holiday days for all or a range of employees. You can print the list of only those employee with holiday entitlement or just those without, or you can include all employees regardless of entitlement. The report included the entitlement days, holiday days booked this period and to-date and the balance of days remaining.

Notes

### 3 Holiday Report

Sequence :

Range

First Employee :  Godson

Last Employee :  Futton

Report Date :  ...

All  
 With Entitlement  
 Without Entitlement

Pegasus Opera 3 - Orion Vehicles Leasing

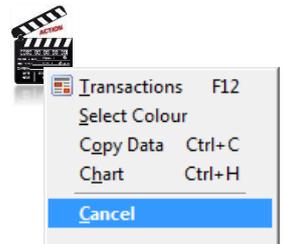
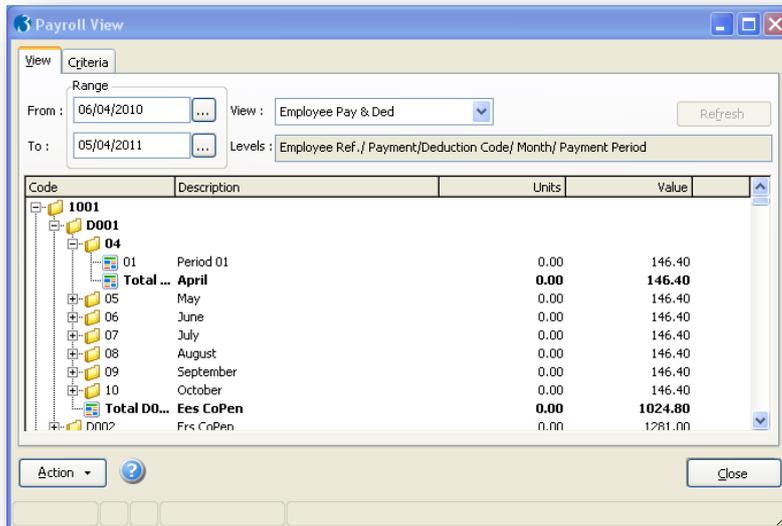
Report Preview - Holiday Report (sqwprho.frx)

Orion Vehicles Leasing		Holiday Report		
Printed 03/03/2011 at 16:04 by MANAGER				
From Employee 1001 to 5001 - All employees				
Orion Vehicles Leasing		Holiday Report		Page 1
Report Dates 31/12/2010				
Employee Ref	Employee Name	Entitlement	Holidays (Days)	
			Booked T.P.	Booked T.D.
				Balance
1001	Mr R Godson	25.0		25.0
1002	Mr A Ovegny	25.0		25.0
1003	Mr D C Wellington	25.0		25.0
2001	Mrs L Guigley	22.0		22.0
2003	Mrs L Gains	20.0		20.0
2004	Miss W Turner	22.0		22.0
3001	Mr K Harris	20.0		20.0
3002	Mrs A Owens	20.0		20.0
3003	Mr G Derwent	20.0		20.0
3004	Mrs P Fadden	20.0		20.0
3006	Mr S Newheart	20.0		20.0
3007	Mr S Thompson	22.0		22.0
4001	Mrs J Elsworth	22.0		22.0
4002	Mrs J Fisher	22.0		22.0
4004	Mrs A Leedham	20.0		20.0
4005	Mr G Harper	22.0		22.0
4006	Mr M Johnson	25.0		25.0
5001	Mr L Futton	22.0		22.0
<b>Grand Total</b>		<b>394.0</b>	<b>0.0</b>	<b>0.0</b>

## 4.4 Payroll View

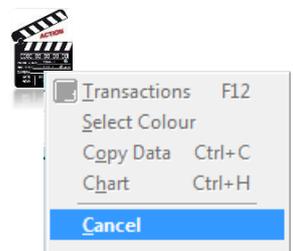
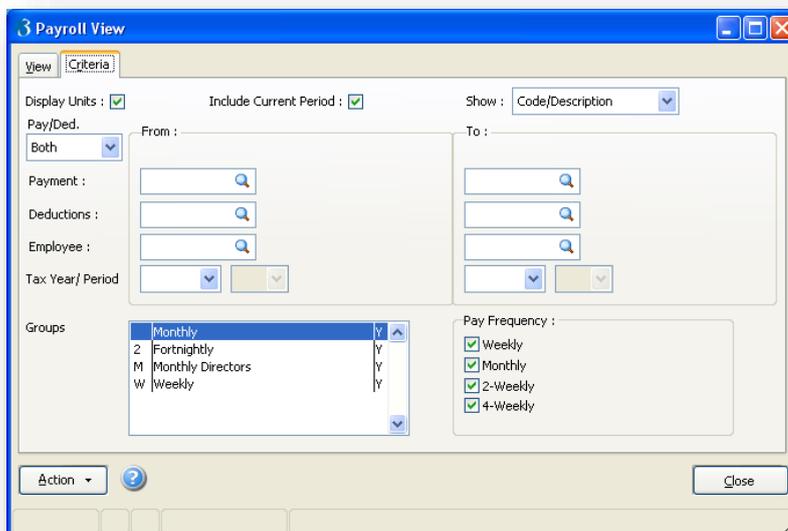
Notes

Use the View command to display enquiries on Payroll transactions. The views available depend on those defined using the Views command on the Maintenance submenu. Two predefined views are provided, one for Groups only, the other for Years only. You can create your own views using up to six levels of dimension.



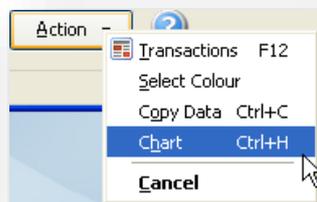
You can specify a date range for transactions to be selected that make up the view. If you want to specify further selection criteria, use the filters provided on the Criteria tab:

- Range boxes for payments, deductions, employees, and tax years/periods.
- An option to include payments, deductions, or both.
- An option to allow units to be displayed. For more information on units, see the Payroll >> Utilities >> Set Options Help topic.
- An option to include the current period's values as well as previous periods.
- An option to select the payroll groups to include in the view.
- An option to select the pay frequencies to include in the view.



Once you have selected one of the view definitions in the View list box, click Refresh to see the Payroll information, starting at the highest level. To see other levels, where applicable, click the higher level in the tree to display the names of the analysis classifications at the next level down. For each level the value is displayed. You can drill down to see further detail. For example, you can display the transactions that make up a particular total. You can also zoom a particular transaction to see its details. Once you have generated a view, you can use the Graph tab to display a 3D bar graph.

## Actions



Use this command	To
<b>Transactions</b>	Drill down to display a list of the transactions that make up the selected analysis total, or you can simply double-click the item in the view.
<b>Select Colour</b>	Change the colour of the views by using the Select Colour command on the Action menu. You can then pick a standard colour or create a custom colour from the Colour form to use as the background colour for the tree view and any subsequent grid forms displayed using the drill down facilities.  Note: If you want the colour you select to be retained next time you load the View form, you need to ensure the Remember form positions and sizes option is selected on the Preferences form in the System module.
<b>Copy Data</b>	Copy the view data to the Windows clipboard, for example, to place in a Microsoft Word or Microsoft Excel document.
<b>Chart</b>	View the data in one or more charts. You can open the <b>Chart</b> form more than once so you can view the data using different graphical views, for example a pie chart and a horizontal bar chart. When the form is open you can move between records to change the information in the graph.  There are a number of options on the <b>Action</b> button on the <b>Charts</b> form: <ul style="list-style-type: none"> <li>• <b>Clipboard</b> to copy the chart to the Windows clipboard</li> <li>• <b>Print</b> with various printing settings</li> <li>• <b>Export</b> to save the chart in a chosen graphical format</li> <li>• <b>Criteria</b> to view the current criteria for the form.</li> </ul> For more information, see the <a href="#">Chart Views</a> Help topic.

### To view Payroll transactions

1. Open the Payroll folder and then click View or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - View.
2. Under Range, define the date range for which you want to view the Payroll values. The default is the start of the current month to the current system processing date.
3. If required, use the filters on the Criteria tab to define more detailed selection criteria:
  - a. Click Display Units to see the units that were recorded for payments and deductions.
  - b. In the Show list box, select Description, Code, or Code/Description to display the employee's names, reference codes, or both on the View tab.
4. Retrieve the view that you want to display using the View list box.
5. Click Refresh.
6. To close the View form, click Close.

**Tips:** You can view a graph of the selected data using the **Graph** tab. If the graph has more than one page, you can navigate between the pages using the forward and backward arrows on the toolbar.

You can print a copy of the view using the **Print** toolbar button.

You can copy the view data to the Windows clipboard, for example, to place in a Microsoft Word or Microsoft Excel document by pressing CTRL+C.

You can copy the graph by clicking the **Copy data** icon on the toolbar. To print the graph, you must copy it to the Windows clipboard first, then paste it into another document.

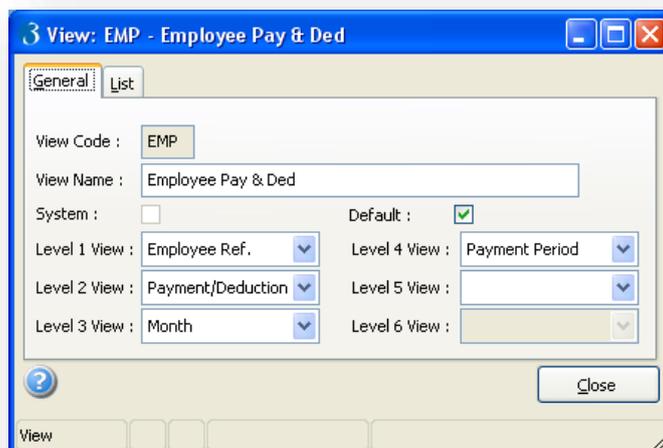
#### 4.4.1 Creating Custom Payroll Views

Use the Views command on the Maintenance submenu to create your own enquiry facilities for Payroll transactions. The application provides two views as default options, but you can add others according to your choices from the settings available. Views defined using this command can be displayed on the screen using the View command on the Payroll menu. Each view record comprises a unique code plus a description and up to six levels of analysis according to the following options:

- Employee Reference
- Group Code
- Tax Year
- Payment Period
- Payment/Deduction Code
- Payment Frequency
- Month
- Year

**Example:**

You might want to view a breakdown of payroll values by Group, year, and month. Create a new view using the Views command on the Maintenance submenu, assigning a code and description, such as 'GMY' and 'Values by Payroll Group'. In the Level 1 View box select Group Code; in the Level 2 View box select Year; and in the Level 3 View box you select Month. On the Record menu, click Save. Using the View command on the Payroll menu, you select the 'Values by Payroll' Group view and then click Refresh. Values are shown per Pay Group. You can then drill down to see the transactions that make up the values by year and month.



You can also select one of the views to be the default. That is, the one first displayed when you click View on the Payroll menu. Two system views are already set up for you: GRP provides an analysis by group, and YRR provides an analysis by year.

#### To define Payroll views

1. Open the Payroll folder and then click Maintenance or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Maintenance.
2. Click Views.
3. On the Record menu, click New.
4. In the View Code box, enter a unique reference to identify the view.
5. In the View Name box, enter a description for the view.
6. Use the list boxes to select the dimension you want for each level of the view. You can specify up to 6 levels.
7. On the Record menu, click Save.

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**Tip:** Click **Default** for a view to define it as the one displayed first when you use the **View** command on the **Payroll** menu.

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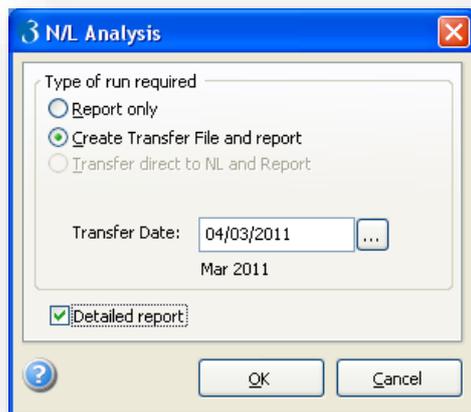
You cannot change the setting of the System option. This is automatically selected to indicate which views are predefined in the software. You can only amend the description of such 'system' views.

## Accreditation Training Courseware

### 5 Utilities

#### 5.1 Nominal Analysis

Use the N/L Analysis command to provide a report which details all the journal entries you should make in your nominal ledger. You can choose between a detailed and a summary report. If you choose the detailed report, the application will print both a detailed and a summary report. The detailed report includes nominal ledger posting information organised by employee, providing a comprehensive audit trail. The summary report documents the journal entries created in the nominal ledger. One posting, being the total accumulated values for all employees, is made to each account whose reference has been used during the calculation process.



If the Payroll module is not integrated with either the Nominal module or an external nominal, the summary report lists the entries which should be made manually to update whatever nominal ledger accounting function you use. If the Payroll to External Nominal option is selected on the Options tab of the Company Profiles form in the System module, you can also export the report to produce a comma separated values (CSV) file which you can use as an import source for the external nominal ledger. Please refer to the Appendix section of this training manual for further details on linking your payroll to an external nominal ledger and creating the transfer file.

If the Advanced Nominal Ledger is being used, department and project codes will be used in the analysis of nominal accounts for those accounts set up to use these dimensions (either optional or mandatory). If no dimensions are specified on the employee record analysis, defaults used will be those associated with the nominal account, if applicable. If the use of dimensions on the account is mandatory but none have been specified on the account record or in payroll, a warning appears on the analysis report to indicate that the dimension is undefined.

If the Advanced Nominal Ledger is not being used but you are using an external nominal ledger, the nominal analysis procedure will only use dimensions if they are specified on employee records. Where dimensions are specified, it is the corresponding external code specified on the Nominal Project or Nominal Department form that is the one included in the journal output.

If the 'Real Time Update' has been activated this Utility will update the Nominal Control Accounts immediately. The option for Report Only should be used if the Nominal is not to be updated.

Notes

3 Pegasus Opera 3 - Orion Vehicles Leasing  
3 Report Preview - NL Analysis (sqwgnml.fr.x)

Orion Vehicles Leasing		Nominal Analysis of Payroll (Input)					
Orion Vehicles Leasing		Nominal Analysis of Payroll (Input)					
Nominal Code	Cost Centre	Debit	Credit	Employee Number		Project	Department
W120	ADM	366.72		1001	Mr R Godson		
E320			669.90			Month 01 Employers National Insurance	
E320			622.20			Month 01 Ers' + Ees' National Insurance	
W120	ADM	40.82				Month 01 PAYE	
E320			87.48			Month 01 Employers COMP	
W110	ADM	3660.00				Month 01 Ers' + Ees' COMP	PMA1 CS
E330	ADM		146.40			Month 01 Basic	
W130	ADM	183.00				Month 01 Ees CoPen	
E330	ADM		183.00			Month 01 Ers CoPen	
E310			366.00			Month 01 Pension	
			2175.56			Month 01 AVC	
<b>Total</b>		<b>4250.54</b>	<b>4250.54</b>			Month 01 Payroll Control Account	
W120	TEC	372.78		1002	Mr A Gregory		
E320			680.16			Month 01 Employers National Insurance	
E320			525.60			Month 01 Ers' + Ees' National Insurance	
W120	TEC	45.78				Month 01 PAYE	
E320			98.10			Month 01 Employers COMP	
W110	TEC	3270.00				Month 01 Ers' + Ees' COMP	VM1 VM
E330	TEC		120.00			Month 01 Basic	
E330	TEC	180.00				Month 01 Ees OPP	
W130	TEC		180.00			Month 01 Ers OPP	
E310			2264.70			Month 01 Pension	
<b>Total</b>		<b>3868.56</b>	<b>3868.56</b>			Month 01 Payroll Control Account	
W120	ADM	121.89		1003	Mr D C Wellington		
E320			222.39			Month 01 Employers National Insurance	
E320			115.00			Month 01 Ers' + Ees' National Insurance	
W120	ADM	14.97				Month 01 PAYE	
E320			32.07			Month 01 Employers COMP	
W110	ADM	1069.17				Month 01 Ers' + Ees' COMP	PMA1 CS
E330	ADM		42.77			Month 01 Basic	
E330	ADM	53.46				Month 01 Ees CoPen	
W130	ADM		53.46			Month 01 Ers CoPen	
E310			793.80			Month 01 Pension	
<b>Total</b>		<b>1259.49</b>	<b>1259.49</b>			Month 01 Payroll Control Account	

**NL Value Update**

The values posted to the Nominal will automatically be spread across Cost Centres if they are in use. The system does this automatically. Settings in Set Options and NL Masking are required if you wish the postings to post to different accounts – see NL Masking Appendix for further information.

The Transfer Date is key to updating the Nominal Ledger. If the date on the N/L Analysis file does not fit into the current Nominal Period the transactions will stay on the transfer file until such time as the date fits. The information will then update the Nominal Control Accounts when a Nominal Ledger Period End routine is run.

3 Pegasus Opera 3 - Orion Vehicles Leasing  
3 Report Preview - NL Analysis (sqwgnmj.fr.x)

Orion Vehicles Leasing		Nominal Analysis of Payroll (Journal)					
Orion Vehicles Leasing		Nominal Analysis of Payroll (Journal)					
Nominal Code	Cost Centre		Debit	Credit		Project	Department
E310		Salaries		19594.02			
E320		PAYE & NIC Payable		8975.30			
E325	TEC	Student Loans		17.00			
E327	SAL	Attachment of Earnings Orders		5.00			
E330	ADM	Staff Pension Payable		329.20			
E330	TEC	Staff Pension Payable	30.63				
E340	ADM	Staff Holiday Fund		63.88			
E340	SAL	Staff Holiday Fund		49.04			
E340	TEC	Staff Holiday Fund		64.41			
W110	ADM	Salaries	10290.35			PMA1	CS
W110	LSG	Salaries	1505.42			PMA1	CS
W110	SAL	Salaries	3952.00			PMA1	SM
W110	TEC	Salaries	10274.80			VM1	VM
W120	ADM	Employers NI Contribution	1081.41				
W120	LSG	Employers NI Contribution	169.98				
W120	SAL	Employers NI Contribution	384.00				
W120	TEC	Employers NI Contribution	1100.47				
W130	ADM	Employer Pension Contribution		301.51			
W130	TEC	Employer Pension Contribution		215.04			
W140	ADM	Other Benefits	205.43				
W140	SAL	Other Benefits		49.04			
W140	TEC	Other Benefits		64.41			

To Produce the Nominal Analysis of Payroll

1. Open the Payroll folder and then click Utilities or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Utilities.
2. Click N/L Analysis.
3. If you are using groups, in the **Select Payroll Groups** list, click to select the group(s) you want to process and then click **OK**.

4. Under Type of run required, do one of the following:
  - a. To produce a report of transactions without updating the Nominal module, select the Report Only option.
  - b. To produce a report and create a Nominal Ledger transfer file, select the Transfer and Report option. This is a two step process - this file is then used by the Nominal Ledger - Utilities - Payroll Transfer command to update the Nominal Ledger.
  - c. To transfer the transactions to the Nominal Ledger in one step and produce a report, select Transfer direct to NL and Report. You must also select a Transfer Date. The default date is the last day in the current period in the Nominal Ledger. If you accept the default date or enter a date that falls in the current Nominal Ledger period, the Nominal Ledger will be updated. If you enter a date that falls after the default date the Nominal Ledger is not updated until the transfer date falls in a Nominal Ledger period. The transactions are transferred by the Nominal Ledger - Utilities - Period End command if the transfer date falls in the new period.
  - d. To produce a report and export the details to a CSV file, select the Export and Report option and enter the date that reflects the date of the nominal journal document in the Export Date box. This option only applies if you have selected the Payroll to External Nominal option on the Options tab of the Company Profiles form in the System module.
5. If you want a detailed report, select the Detailed report option.
6. Click OK.
7. On the Publisher form, click the tab to select the output device you want to use and then complete any settings or options you want to apply to the output device. To process the output, click Publish.

## 5.2 P32 Processing

The P32 is the 'Employer's Payment Record' and is used to help calculate and record how much an employer owes the HMRC per tax month. The information is derived from the calculation of the Payroll.

Based on information derived from the calculation of the payroll, the P32 Processing form provides the means to view, maintain and print P32 Employer Payment Record information. When you select the P32 Processing command, the application displays the P32 form which displays the P32 records for the current tax year. For two and four-weekly payrolls, weeks 54 and 56 are included in the week

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line.

Period	Week	Income Tax 1	St Loan 2	Net Tax 3	Gross NIC 4	SSP Rec 5	SMP Rec 6	OSPP Rec 8	OSPP Comp 9	ASPP Rec 10	ASPP Comp 11	SAP Rec 12	SAP Comp 13	NDC Deduct 14 Net
Month 1	1	633.68	0.00	633.68	362.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4	9036.64	2.00	9038.64	9041.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>9670.32</b>	<b>2.00</b>	<b>9672.32</b>	<b>9699.58</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Month 2	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Month 3	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Month 4	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Month 5	18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Month 6	22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Month 7	27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

- Full/ Concise F4
- Show/ Hide Detail F5
- Funding F6
- Payment F7
- Drill Down F8
- Previous Year
- Next Year
- Consolidate P32
- Print P32
- Edit Ctrl+E
- Cancel

Period	Week	Income Tax 1	St Loan 2	Net Tax 3	Gross NIC 4	SSP Rec 5	SMP Rec 6	SMP Comp 7
<b>Month 1</b>	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 April To	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 May	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Month 2</b>	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 May To	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 June	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Month 3</b>	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 June To	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 July	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00

If you file your year-end forms online, the information on this form is used by the Prepare Internet P35 command to create the P35 Employer Annual Return file to submit to HMRC using Online Filing Manager. This includes information that is gathered from the employees' records and the payments and funding information you enter on the Payment and Funding forms.

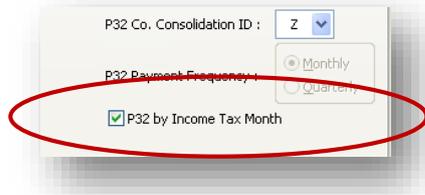
If you file your year-end forms on paper returns, the information on this form should be used when preparing your P35 Employer Annual Return.

**NB:** HMRC has withdrawn support for submitting P14 (End of Year Summary) and P35 (Employer Annual Return) year-end returns on floppy disk. Almost all employers must file their P35 and their employees' P14 returns online for the 2010-11 year end. In addition, as most employers will need to make online submissions, HMRC has discontinued all continuous printer and laser printer versions of the P14 although do still provide P60 stationery. You can still purchase P14 stationery from Pegasus Business Forms if you need to keep a file copy but for most employers, they must not be submitted to HMRC.

## 5.2.1 New Option for the 2010-11+ Tax Year

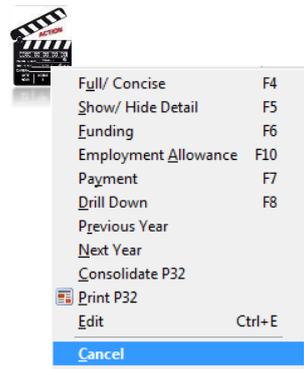
Notes

An option called P32 By Income Tax Month has been added to the Payroll - Utilities - Set Options form that controls how some weeks in weekly, two-weekly and four-weekly payrolls are included on the P32 Processing form. The weeks affected span different tax months - weeks 5, 9, 18, 22, 27, 31, 35, 40, 44 and 48. This option does not affect monthly payrolls.



If this option is ticked, from 6 April 2010 the form includes the week numbers in the month where the usual pay date for the week falls. In the week numbers mentioned, this means that the week may not be included in the month as it is displayed on the official P32 form. This is best explained with an example.

Period	Income Tax 1	St Loan 2	Net Tax 3	Gross NIC 4	SSP Rec 5	SMP Rec 6	SMP Comp 7	OSPP Rec 8
Month 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Month 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Month 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Month 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Month 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Month 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Month 7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Month 8	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Month 9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Month 10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Month 11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Month 12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



If the usual pay date for the first five weeks of the year are 6 April, 13 April, 20 April, 27 April and 4 May, according to the P32 return Weeks 1, 2, 3 and 4 should be included in Month 1 and Week 5 should be included in Month 2. Under an HMRC ruling however, in this example Week 5 should be included in Month 1 rather than in Month 2 because the usual pay day of 4 May falls in Month 1.

This means that:

- Month 1 should include Weeks 1, 2, 3, 4 and 5
- Month 2 should include Weeks 6, 7, 8 and 9.

Period	Week	Income Tax 1	St Loan 2	Net Tax 3	Gross NIC 4	SSP Rec 5	SMP Rec 6	SMP Comp 7
<b>Month 1</b>	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 April To	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 May	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Month 2</b>	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 May To	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5 June	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Month 3</b>	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 June To	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00

When the option is ticked the weekly breakdown will be hidden by default and you will see a month-by-month summary instead. You can view the details by selecting the F5 button or by clicking Show/Hide Detail on the Action menu.

**Note:** This option has been added after clarification from HMRC about how to deal with this scenario. To comply with the HMRC guidance, make sure this option is ticked if you run weekly, two-weekly or four-weekly payrolls. You can tick it before or after 6 April 2010.

### 5.2.2 P32 Processing Functions

**Process**

**Funding**

The screenshot shows the 'Funding' form with the following details:

- Date Received: 04/03/2011
- Tax Year The Funding Applies To: 1011
- Funding Type: SSP/SMP/OSPP/ASPI
- Amount: 132.45
- Reference: SMP

The data grid below shows one record:

Date Received	Tax Year	Funding Type	Amount	Ref.
04/03/2011	1011	SSP/SMP/OSPP/AS	132.45	SMP

**Steps**

Use this form to update the P32 Processing form if you have applied and received funding in respect of a tax refund or in respect of a statutory payments refund. Under certain circumstances the HMRC provides funding for Tax Credits, SSP/SMP/SPP/SAP and PAYE.

Any funding received must be recorded for the P32 & P35 form.

Funding must be recorded in the Parent Company if consolidating.

To Update the P32 with Funding from HMRC

1. Open the **Payroll** folder, and then click **P32 Processing**.
2. Select the period you have received funding for.
3. On the **Action** button, click **Funding**.
4. Update the boxes on the form and click **OK**.

**Note:** Posting funding will update the P32 Processing form, the P35 Substitute report and the file used by the Prepare Internet P35 command to submit the P35 Employer Annual Return to HMRC at the end of the tax year. This command does not update the Cashbook or Nominal Ledger so you must also post the funding separately in the Cashbook module, or the Nominal Ledger if the Cashbook is not used.

Under certain circumstances, HMRC provides funding for Statutory Maternity Pay, Ordinary Statutory Paternity Pay, Additional Statutory Paternity Pay, Statutory Sick Pay, Statutory Adoption Pay and Income Tax. This funding needs to be recorded for the P32 and the P35 Employer Annual Return. If you run payrolls in more than one company in the application, funding records can only be entered in the 'parent' company that is to be used to produce a P32. The grid lists all existing funding records in descending order of tax year (so you see the most recent record first). On the report, funding records are in descending order of tax year, but within each tax year the individual funding records are in ascending date order (as they appear on the P32 for a tax year).

## Payments

Date Paid	Month	Amount Due	Reference
04/03/2011	1	7157.46	Paid

This command opens the **P32 Payment** that lists all payments for the selected tax year and is where you post new payments for HMRC. Default values are provided from the oldest unpaid period. A warning is displayed if you attempt to post payments against an already paid period, but are not prevented from doing so.

To Update the P32 with Payment information

1. Open the **Payroll** folder, and then click **P32 Processing**.
2. Select the period you want to create a payment for.
3. On the **Action** button, click **Payment**.
4. Update the boxes on the form and click **OK**.

Various Prompts may appear to offer advise;

**Note:** Posting the payment will update the P32 Processing form and the P35 Substitute report and the file used by the Prepare Internet P35 command to submit the P35 Employer Annual Return to HMRC at the end of the tax year. This command does not update the Cashbook or Nominal Ledger so you must also post the payment separately in the Cashbook module, or the Nominal Ledger if the Cashbook is not used.

The Amount Due field will automatically be populated from information derived from the Calculation routine. The user may choose to 'under' or 'over' pay and can expect to see the following example prompts in such circumstances:

The period information displayed will be either monthly or quarterly depending on setting of the P32 Payment Frequency option on the Options Page 1 tab of the Payroll Options form.

## Consolidate

This form lists all companies that are linked to this company for the purpose of consolidating P32 records. When you are working in the 'parent' company, use this command to consolidate P32 transactions from linked payroll companies in Opera 3.

Only companies with these attributes on the Payroll - Utilities - Set Options form are displayed on the form:

- Each company must have the 'parent' company's ID in the P32 Co. Consolidation ID box
- Each company must have the same Accounts Office Reference as the 'parent' company.



**Edit**

Company	Group	Income Tax 1	St Loan 2	Tax Cred	Net Tax 3	Gross NIC 4	SSP Paid	S
Z		3754.86	17.00	0.00	3771.86	3385.60	269.11	

Field	Description
<b>Company</b>	The active company which must be the 'parent' company if other companies link to this Payroll. This cannot be changed.
<b>Income Tax (1)</b>	The tax charged for the period.
<b>Net Tax (3)</b>	This is the Income Tax amount + any Student Loan amount for the period. This cannot be changed.
<b>SSP Paid</b>	The Statutory Sick Pay for the period.
<b>SMP Paid</b>	The Statutory Maternity Pay for the period. You can enter a negative value if, for example, an employee was paid SMP incorrectly.
<b>SPP Paid</b>	The Statutory Paternity Pay for the period. You can enter a negative value if, for example, an employee was paid OSPP incorrectly.
<b>SAP Paid</b>	The Statutory Adoption Pay for the period. You can enter a negative value if, for example, an employee was paid SAP incorrectly.
<b>Group</b>	For those periods that include more than one pay frequency (such as weekly and monthly), you can select which set of figures to display by choosing from the list box.
<b>Student Loan (2)</b>	The value of Student Loan deductions for the period.
<b>Gross NIC (4)</b>	The Gross National Insurance Contributions for the period.
<b>SSP Recovered %</b>	The recovery rate percentage for Statutory Sick Pay for the period.
<b>Tax Credit Paid</b>	The amount of Tax Credit paid for the period.
<b>The following boxes are displayed if the P32 By Income Tax Month box on the Payroll - Utilities - Set Options form is not ticked. In this situation, you can override the recovered amounts and compensation amounts that were calculated by the Calculation command for Statutory Maternity Pay, Statutory Paternity Pay and Statutory Adoption Pay.</b>	
<b>SMP Recovered (6)</b>	The Statutory Maternity Pay recovered from HMRC for the period. You can enter a negative value if, for example, an employee was paid SMP incorrectly.
<b>SMP Comp (7)</b>	The National Insurance compensation on the amount of Statutory Maternity Pay for the period. You can enter a negative value if, for example, an employee was paid SMP incorrectly.
<b>SPP Recovered (8)</b>	The Statutory Paternity Pay recovered from HMRC for the period. You can enter a negative value if, for example, an employee was paid OSPP incorrectly.

The information on the P32 Processing form is updated automatically by the application. You would not normally change the values on the form but there may be occasions when you need to do so, for example when you upgrade from another payroll system to Opera 3. Once these initial values are set up when the application is first installed, Opera 3 updates the figures on the P32 Processing form automatically. You should therefore only use this form to edit the P32 period figures under exceptional circumstances and you should take into account the effect of any changes on payments already made to HMRC.

Before selecting this command, click anywhere in the period you want to edit. The figures in the boxes on the General tab correspond with the columns of data for the selected period on the P32 Processing form. For example, if you selected period four in the grid, the figures available for editing will be those for period four. The numbers next to each box's caption relates to the box numbers on the official P32 form.

The application will warn you before it allows a value to be changed and may also double-check values against other values on the form. For example, if you change the SMP Compensation value, the application checks that the value is not greater than the SMP Recovered box. You must keep in mind any payments already made to HMRC when changing these values.

**To Edit P32 information**

1. Open the Payroll folder, and then click P32 Processing.
2. Select the period you want to edit.
3. On the Action button, click Edit.
4. Update the boxes on the form and click OK.

**Note:** You cannot make any direct changes to the P32 totals; you can only change sub and grand-total values by making amendments to figures within specific periods.

Notes

<b>SPP Comp (9)</b>	The National Insurance compensation on the amount of Statutory Paternity Pay for the period. You can enter a negative value if, for example, an employee was paid OSPP incorrectly.
<b>SAP Recovered (10)</b>	The recovered amount of Statutory Adoption Pay for the period. You can enter a negative value if, for example, an employee was paid SAP incorrectly.
<b>SAP Comp (11)</b>	The National Insurance compensation on the amount of Statutory Adoption Pay for the period. You can enter a negative value if, for example, an employee was paid SAP incorrectly.
<b>The following boxes are displayed if the tax year is 2010-11 and the P32 By Income Tax Month box on the Payroll - Utilities - Set Options form is ticked. In this situation, the recovered amounts and compensation amounts for Statutory Maternity Pay, Statutory Paternity Pay and Statutory Adoption Pay are calculated when the P32 Edit form is closed based on the percentages entered.</b>	
<b>SMP Rec % Reg</b>	The recovery rate percentage for Statutory Maternity Pay, Statutory Paternity Pay and Statutory Adoption Pay for the period if you are not entitled to the Small Employer's Relief (SER). Negative percentages are not allowed.
<b>SMP Rec % SER</b>	The percentage of recovery of Statutory Maternity Pay, Statutory Paternity Pay and Statutory Adoption Pay you can reclaim if you are entitled to the Small Employer's Relief (SER). Negative percentages are not allowed.
<b>SMP Comp % Reg</b>	The percentage of National Insurance Contribution compensation you can claim if you are not entitled to the Small Employer's Relief (SER). Negative percentages are not allowed.
<b>SMP Comp % SER</b>	The percentage of compensation for Statutory Maternity Pay, Statutory Paternity Pay and Statutory Adoption Pay you can reclaim if you are entitled to the Small Employer's Relief (SER). Negative percentages are not allowed.
<b>Small Employer's Relief</b>	An indicator that you are entitled to Small Employer's Relief for payments of Statutory Maternity Pay, Statutory Paternity Pay and Statutory Adoption Pay for the period.

### 5.2.3 Employment Allowance

Use this form in the 2014-15 tax year to enter the Employment Allowance you want to claim for each tax period. The employer NICs payment due for each tax month is displayed on the form alongside a box where the amount of allowance claimed for each tax month can be entered.

Month	ER NIC	Amount Claimed
1 :	0.00	0.00
2 :	0.00	0.00
3 :	0.00	0.00
4 :	0.00	0.00
5 :	0.00	0.00
6 :	0.00	0.00
7 :	0.00	0.00
8 :	0.00	0.00
9 :	0.00	0.00
10 :	0.00	0.00
11 :	0.00	0.00
12 :	0.00	0.00
Totals :	0.00	0.00

The Employment Allowance is £2,000 in the 2014-15 tax year and is available to most employers. HMRC will offset the allowance claimed against the Employer Class 1 NICs due so your payment should be reduced by the amount of allowance that you are claiming.

#### Example ...

An employer has The Income Tax and NI liability which pays to HMRC is the same amount every month. Their Employer Payment Summary for April 2014 is for £752.32 (£290.35 Income Tax, £214.61 Employee NICs and £247.36 Employer NICs).

They claim £247.36 for the month from their Employment Allowance for April. They then claim the remainder of the allowance over the following seven months:

Month	Employee NICs Payment (£)	Allowance Remaining (£)
April	0.00	1752.64
May	0.00	1505.28
June	0.00	1257.92
July	0.00	1010.56
August	0.00	763.20
September	0.00	515.84
October	0.00	268.48
November	0.00	21.12
December	0.00	0.00
January	226.24	0.00
February	247.36	0.00
March	247.36	0.00

Box	Description
ER NIC	The employer's NI due to HMRC for the tax month.
Amount Claimed	<p>The allowance being claimed for the month or quarter, up to the annual limit.</p> <p>Notes:</p> <ul style="list-style-type: none"> <li>- If the P32 Payment Frequency option on the <a href="#">Payroll - Utilities - Set Options</a> form is set as 'Quarterly' you can enter the allowance for months 3, 6, 9 and 12.</li> <li>- The limit is held in Opera in the Employment Allowance Limit box on the NI ER's tab of the <a href="#">Payroll - Utilities - PAYE/NI/Stat. Payments</a> form.</li> </ul>

**Note:** For more information see [www.gov.uk/government/publications/national-insurance-2000-employment-allowance](http://www.gov.uk/government/publications/national-insurance-2000-employment-allowance).

### 5.2.3.1 To Claim the Employment Allowance

The Employment Allowance is £2,000 in the 2014-15 tax year and is available to most employers. HMRC will offset the allowance claimed against the Employer Class 1 NICs due so you must reduce your payment for the tax period by the amount of allowance that you are claiming.

Follow these steps when you are ready to send your Employer Payment Summary to HMRC for the tax month or quarter.

1. Open the Payroll folder and then click P32 Processing or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - P32 Processing.
2. Open the Employment Allowance form from the Action menu, enter the amount of the Employment Allowance you wish to claim, up to the annual limit. Select OK and close the P32 Processing form.
3. Open the Payroll folder and then click RTI Submissions or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - RTI Submissions.
4. Click Employer Payment Summary.
5. Complete page one as normal and click Next.
6. On page two under Employment Allowance select the Start or cease claiming employment allowance box and on page two and select 'Start Claiming' from the list. When the Employer Payment Summary is submitted this signifies to HMRC that the allowance will be claimed.
7. Click Start to submit the Employer Payment Summary.

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**Notes:**

- You only need to signify to HMRC once that you will be claiming the Employment Allowance, not each time you submit an Employer Payment Summary.

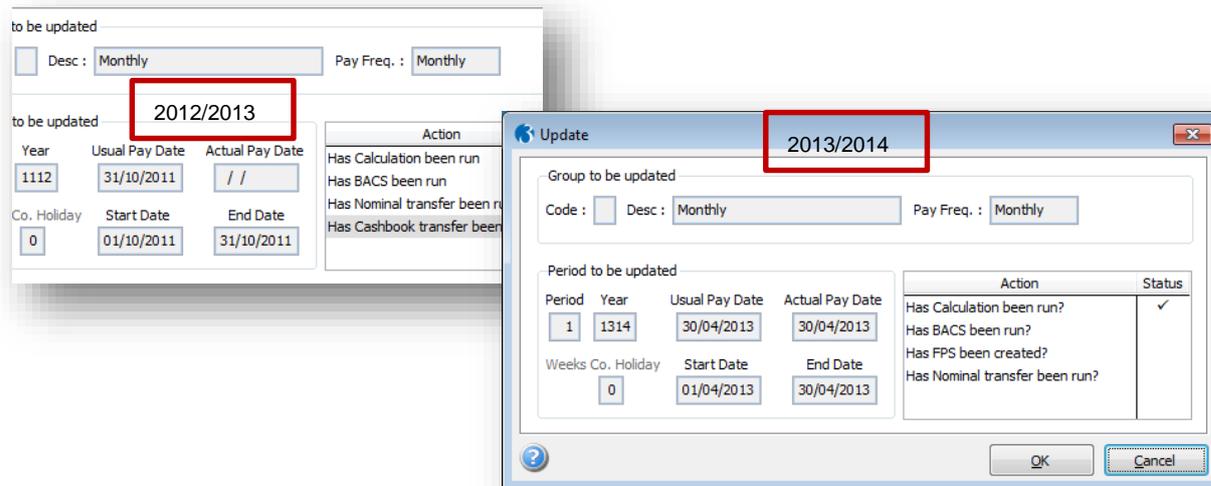
- You can claim the full allowance in a single month if your employer's NICs due exceeds the limit. You should enter the amount claimed on the each month on the [P32 Processing - Employment Allowance](#) form.

- When you pay Income Tax and employer's and employees' National Insurance contributions to HMRC you must adjust your payment by the amount of the Employment Allowance you are claiming.

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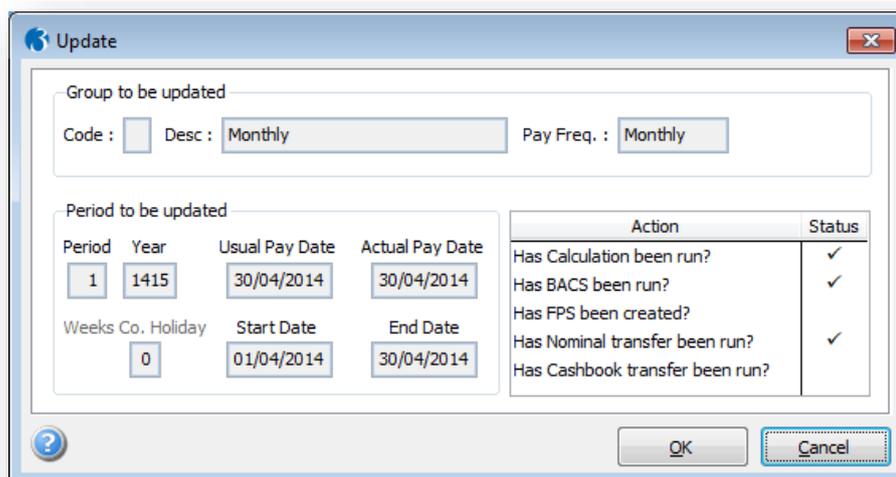
## 5.3 Update

The Payroll Update routine is very similar to a period end procedure and must not be used until the calculation has been performed and all the reports for the payroll period have been run, including the N/L Analysis. This will finalise that particular pay period and will not be able to be 'undone'.



**Important:** A series of messages guide you through the update and warn you if other actions need to be run beforehand. Please read the messages carefully.

### 5.3.1 The command carries out the following updates



A number of actions must normally be completed before the update is run, the list depends on the features in use and the other applications in Opera that Payroll is linked to. The **Update** form in Opera 3 displays a list of these actions together with a tick to indicate that they have been run. You should complete any actions that have not been ticked before running the update.

**Note:** A series of messages guide you through the update and warn you if other actions need to be run beforehand. For example, if a new employee has been marked as having provided you with a P45 return which has not been submitted to HMRC, the update informs you about this. Please read the messages carefully.

#### Notes

**Is there an undo command for the Update?**



*No, there is no undo command for an update. If a Payroll has been processed in error we recommend a restore to a back-up.*

*If an Employee was processed incorrectly, for example, they were a leaver but still got processed several periods on, we recommend (if unable to restore in any way) working with the HMRC to resolve the issue and most likely handle the differences and incorrect figures outside the realms of Opera 3. They may ask you to change TDTP figures or leave them with the incorrect figures and this will be worked through at the end of the year – however we recommend you contact the HMRC and obtain instructions on how to handle the employee's record.*

- Add this period's pension values on the Payroll - Processing - Pensions - Employee Pensions form to the 'year-to-date' values on the same form.
- If a pension is selected on the Pension Schemes form, both the employer's and employees' contributions that were due to be paid to pension providers will be cleared. The Pension Schemes form is only displayed if the Use Advanced Pension Processing option on the Options Page 2 tab of the Payroll - Utilities - Set Options form is selected. Show ...
- Increments the current period number and starts a new pay period for each selected group.
- Updates the employees' pay records with to-date values based on the last period to-date, including:
  - Income tax earnings
  - NI Earnings up to the Lower Earnings Limit
  - NI Earnings above the Lower Earnings Limit up to and including the Earnings Threshold
  - NI Earnings above the Earnings Threshold up to and including the Upper Accrual Point
  - NI Earnings above the Upper Accrual Point up to and including the Upper Earnings Limit
  - Student Loan Repayment
  - Statutory Adoption Pay
  - Statutory Maternity Pay

If the Split-Week Payments of SMP/SAP option is set for the payroll group, the Update command also updates each employee who is paid Statutory Maternity Pay or Statutory Adoption Pay with:

  - The number of Split Days to carry forward to the next pay period
  - The total number of Split Days that have been paid during the MPP(Maternity Pay Period) or APP(Adoption Pay Period)
  - Ordinary and Additional Statutory Paternity Pay (birth)
  - Ordinary and Additional Statutory Paternity Pay (adoption)
  - Statutory Sick Pay.
- Removes from employees' pay and deduction records' temporary values from the old period.
- Deletes data that has reached its end of life based on these options on the Payroll - Utilities - Set Options form: Keep T.P Summary Image, Keep Payslip Image, Keep PSS Payslip Image, Keep PSS P60 Image, Keep Stat. Payments History, and Keep Transaction History.
- Creates a history record for all employees' payments and deductions for the previous period if the Keep Transaction History option in Payroll - Utilities - Set Options is defined. This does not apply if payments and deductions values are zero, to employees that are on holiday, or to leavers.
 

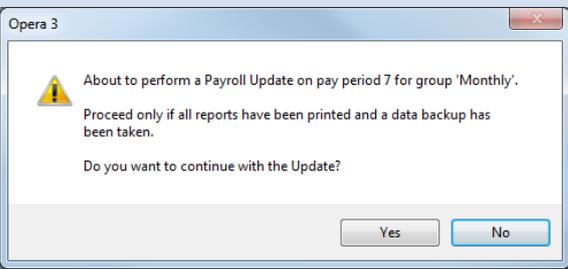
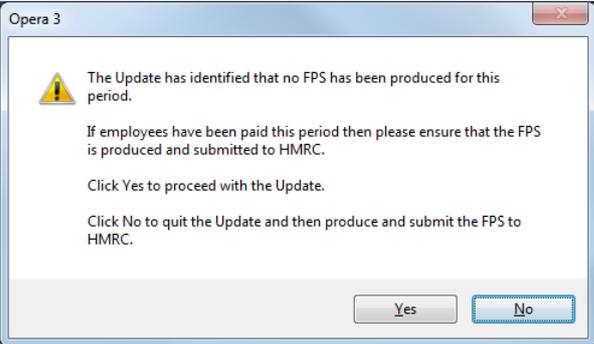
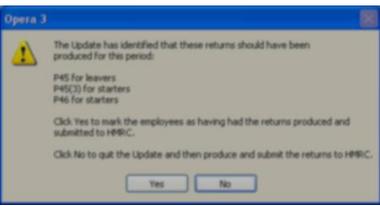
Note: Existing history records will be removed if they are older than the number of periods in the Keep Transaction History option, or if an employee is registered as a type X leaver.
- Deletes from the file any employees who have been registered as leavers of type 'X'. For details, see the Payroll - Processing - Leavers Help topic.
- Marks employees who left in the period as having been given their P45. The P45 Produced box on the Payroll - Processing form is used for this purpose. A message is displayed before the employees are updated.
- Clears the employee project and department dimensions analysis records if the Keep Project or Keep Department options are cleared on the employee profile.
- For employees who have Deduction from Earnings Order (DEO) deductions that could not be fully paid, the Update resets the reasons for the underpayment to 'None' and unticks the Override boxes in readiness for the next tax period.
- Saves a copy of paper payslips in a sub folder of the company's DATA\?\_PDF folder called 'PAYIMAGE'. For example, for the first pay period in the 2013/2014 tax year for company 'Z' the payslips will be saved in the 'DATA\Z\_PDFPAYIMAGE\131401' folder. The payslips are then available to be viewed from the Payroll - Processing - History form.
- *Checks for new starters in this period that should have had P45(Part3), P46, P46(Pen), or P46(Expat) returns submitted to HMRC. A message is displayed for each scenario if this is the case.*

**NB:** The v1.4x.xx release enhanced the Update screen to provide further summary information and a mini checklist to what process have been completed for that period.

When the current period is the last period in the Tax Year, you must print out your final reports including any end of year statutory reports, which are situated in the EOY/Special Reports menu.

The Update may only be run on an individual payroll group at any one time. Use the Update command to complete the pay period ready for the next pay period.

**Various Messages**

Messages / Prompt	Reason
	Confirmation that you are about to perform the update
	If advanced Pensions are in use you are able to clear to-date totals at an Update if required.
	
	Check for whether an FPS has been processed.
	<i>Recognised the process of a P45 Leaver or Starter or a P46.</i>
	Check whether a global calculate had been done.



Select All	F5
Reverse Selection	F6
<b>Cancel</b>	

<p><b>Opera 3</b></p> <p>! BACS has not been run, would you like to continue ?</p> <p>Yes No</p>	<p>If BACS is in use and the BACS process has not been run before the update, it will be highlighted.</p>
<p><b>Opera 3</b></p> <p>! Nominal transfer not yet run, would you like to continue ?</p> <p>Yes No</p>	<p>If Linked to Nominal and the Transfer has not be done yet, it will prompt to warn the user.</p>
<p><b>Opera 3</b></p> <p>! The Cashbook transfer has not yet been run. The posting to Cashbook will be lost if you run the Payroll Update before the Cashbook transfer. Do not proceed unless you are sure. Do you still wish to run the update ?</p> <p>Yes No</p>	<p>If Linked to Cashbook and the Transfer has not be done yet, it will prompt to warn the user.</p>
<p><b>Opera 3</b></p> <p>! The Payroll Update for group 'Monthly' is about to commence. Do you want to continue with the Update?</p> <p>Yes No</p>	<p>A final confirmation message to continue with the Update routine.</p>



**To Update the Payroll Period**

1. Open the **Payroll** folder, click **Utilities**, and then click **Update**.
2. If you are using groups, in the **Select Payroll Groups** list, click to select the group(s) you want to process and then click **OK**.
3. At the prompt, choose whether you want to clear the COMP period totals, or, if using the advanced pension scheme processing, select the scheme(s) for which contributions to-date are to be cleared and click **OK**.
4. Confirm that you want to carry out the update. You are reminded to ensure you have printed all the period reports you want and have taken a backup copy of your data files.
5. When the update is completed, click **OK**. The Payroll is now in the new period.

Use the **Update** command to complete the pay period ready for the next pay period. A form is displayed that displays the payroll group that will be updated (controlled by the **Use Groups** option on the [Payroll - Utilities - Set Options](#) form), details of the period that will be closed including the period and year, and company holiday dates, if relevant.



<b>Check for New Starters Scenario...</b>	<b>Update processed</b>
<p><b>New Starters in this Period with a P45</b></p>	<p>If one or more employees have a P45 Status of P45 Provided with a blank P45(3) Produced box on their To-Date form, the following message is displayed to prompt you that their P45 (Part3) may not have been submitted to HMRC either on a printed form or online via Online Filing Manager.</p> <p>The Update has identified that these returns should have been produced for this period.</p> <p>P45(3) for starters</p> <p>Click Yes to mark the employees as having had the returns produced and submitted to HMRC.</p> <p>Click No to quit the Update and then produce and submit the returns to HMRC.</p> <ul style="list-style-type: none"> <li>• Click Yes to continue with the Update if you have submitted the returns to HMRC.</li> <li>• Click No if you have not submitted the returns to HMRC. Then use the Periodical Reports - P45(3) New Employee command to generate the necessary returns.</li> </ul>
<p><b>New Starters in this Period without a P45</b></p>	<p>If one or more employees have a P45 Status of P46 required with a blank P46/Expat/Pen Produced box on their To-Date form, the following message is displayed to prompt you that their P46 may not have been submitted to HMRC either on a printed form or online via Online Filing Manager.</p> <p>The Update has identified that these returns should have been produced for this period.</p> <p>P46 for starters</p> <p>Click Yes to mark the employees as having had the returns produced and submitted to HMRC.</p> <p>Click No to quit the Update and then produce and submit the returns to HMRC.</p> <ul style="list-style-type: none"> <li>• Click Yes to continue with the Update if you have submitted the returns to HMRC.</li> <li>• Click No if you have not submitted the returns to HMRC. Then use the Periodical Reports - P46 report command to generate the necessary returns.</li> </ul>
<p><b>Expatriate New Starters in this Period</b></p>	<p>If one or more employees have a P45 Status of P46(Expat) Required with a blank P46/Expat/Pen Produced box on their To-Date form, the following message is displayed to prompt you that their P46(Expat) may not have been submitted to HMRC either on a printed form or online via Online Filing Manager.</p> <p>The Update has identified that these returns should have been produced for this period.</p> <p>P46(Expat) for starters</p> <p>Click Yes to mark the employees as having had the returns produced and submitted to HMRC.</p> <p>Click No to quit the Update and then produce and submit the returns to HMRC.</p> <ul style="list-style-type: none"> <li>• Click Yes to continue with the Update if you have submitted the returns to HMRC.</li> <li>• Click No if you have not submitted the returns to HMRC. Then use the Periodical Reports - P46(Expat) report command to generate the necessary returns.</li> </ul>
<p><b>Employees Starting Pensions in this Period</b></p>	<p>If one or more employees have a P45 Status of P46(Pen) Required with a blank P46/Expat/Pen Produced box on their To-Date form, the following message is displayed to prompt you that their P46(Pen) may not have been submitted to HMRC either on a printed form or online via Online Filing Manager.</p> <p>The Update has identified that these returns should have been produced for this period.</p> <p>P46(Pen) for starters</p> <p>Click Yes to mark the employees as having had the returns produced and submitted to HMRC.</p> <p>Click No to quit the Update and then produce and submit the returns to HMRC.</p> <ul style="list-style-type: none"> <li>• Click Yes to continue with the Update if you have submitted the returns to HMRC.</li> <li>• Click No if you have not submitted the returns to HMRC. Then use the Periodical Reports - P46(Pen) report command to generate the necessary returns.</li> </ul>

Notes

## 5.3.2 To Update and Complete a Payroll Period

This is a suggested sequence of tasks to update your payroll for each pay period. If you are running the Payroll for the first time in the tax year, or if changes to statutory rates have been announced, you must check that the statutory rates are correct, for example tax rates. These rates are displayed on the [PAYE/NI/Stat. Payments](#) form.

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**Important:** A number of actions must normally be completed before the update is run, the list depends on the features in use and the other applications in Opera that Payroll is linked to. The **Update** form in Opera 3 displays a list of these actions together with a tick to indicate that they have been run. You should complete any actions that have not been ticked before running the update.

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If you use payroll groups, you must update one group at a time.

1. If Payroll is integrated with the Costing application, use the **Payroll Transfer** command on the **Utilities** menu in the Costing application to transfer your employees' timesheet information for the current pay period.
2. On the **Pay and Deductions** form on the **Processing** form, enter any necessary changes to employee's payment and deduction information for the period.
3. Run the **Calculation** command. You should not make any changes to employee's records after running the calculation. The application produces a report that highlights 'exceptions', for example leavers in the period and tax overrides. The report also lists anomalies, for example, if a payment that is designed to reduce a balance cannot be made because the balance is insufficient.
4. From the Payment Reports menu:
  - a. Print payslips or upload them to the Payroll Self Service website (Opera 3 only)
  - b. Print cheques
  - c. Create BACS payments and transmit them to the bank
5. Then print any necessary reports from the **Summary Reports** and **Periodical Reports** menus.
6. Carry out the **Nominal Analysis** and **Cashbook Transfer** command on the **Utilities** menu if Payroll is linked to the Nominal Ledger and Cashbook.
7. Backup your company data using the **Backup** command on the **Utilities** menu in the System application. For help on how to backup your data, refer to the [Backup](#) Help topic.
8. Create and submit the Full Payment Submission for the period.
9. Run the **Update** command on the **Utilities** menu to complete the current pay period ready to start the next pay period.

On the **Pension Schemes** form displayed, select the schemes only if you need to clear the contributions currently due to the pension provider. This value is shown for each employee on the [pensions reports](#) in Opera.

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**Important - NEST pensions:** You must clear contributions currently due if you have created the contribution file for NEST in this pay period using the [Payroll - Pensions Reports - Contribution File](#) command. Contributions held on to will not be cleared.

If you have not created the contribution file for the pension scheme do not select the pension scheme from the list.

---

## 5.4 NI Adjust

Use the Adjust NI command to make changes to an employee's NI figures retrospectively for the current tax year only. This might be necessary if you have inadvertently used the wrong NI category code for an employee and therefore need to adjust the employee's and employer's NI figures from the pay period in which the wrong code was first used up to, and including, the current pay period.

You will need to have created a deduction profile to cater for this that uses the 'N' for NI Adjust type setting. Deduction profiles are maintained using the Deduction Profile command on the Maintenance menu.



**Warning:** We strongly recommend you take a backup of your data files using the System - Utilities - Backup command before using this command.

An example of this would be where an employee has recently passed retirement age but failed to provide proof to you for several periods. This utility would allow you to backdate the NIC category.

**Notes:** If an employee has been overpaying NI, the resulting adjustment produces an NI refund which will be shown on the payslip. The employer will recover the NI through the corresponding deduction from the next P32 figures. If an employee has been underpaying their NI, the additional amount of NI due might exceed the employee's pay for the period or may result in a significant deduction from the employee's pay for the period. Consequently a warning is given when you use the **Calculation** command and you might need to adjust the employee's payments to ensure that any NI underpayment can be covered. You might want to enter a temporary 'one off' 'non-taxable, non-NIable' payment to cover the amount of NI underpayment and then recover that money from their employee on an ongoing basis (using a reducing balance deduction similar to that of a loan repayment).

### Under 21 NI category letters

New NI category letters M, Z, I and K must be used for employees who are under 21 at the usual pay date in a pay period in the 2015-16 tax year.

- When the End of Year Cleardown command is run to close the 2014-15 tax year it will change the NI letter to use the correct under 21 NI letter for employees who are under 21 at the usual pay date in the first pay period in the 2015-16 tax year.

**Note:** Deferred NI categories are not used at the start of a tax year so the standard rate letters M and I are used for J and L letters. People wanting to defer NI contributions because they have more than one job and will earn above the Upper Earnings Limit must apply to HMRC using form CA2700. The CA2700 certificate lasts for one complete tax year.

- Throughout the 2015-16 tax year the Calculation command will also ensure that employees who turn 21 are changed to use the correct 21+ NI letter.

**NI overpayments**

If an employee has been overpaying NI, the resulting adjustment produces an NI refund which will be shown on the payslip. You will recover the NI through the corresponding deduction from the next P32 figures.

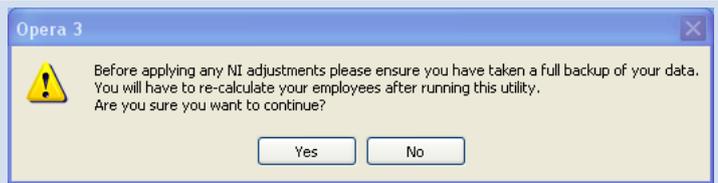
**NI underpayments**

If an employee has been underpaying their NI, the additional amount of NI due might exceed the employee's pay for the period or may result in a significant deduction from the employee's pay for the period.

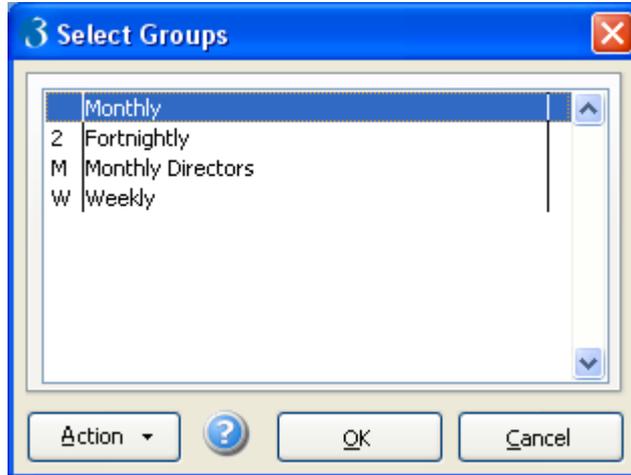
A warning is shown when you use the Calculation command and you might need to adjust the employee's payments to ensure that any NI underpayment can be covered. You might want to enter a temporary 'one off' 'non-taxable, non-NIable' payment to cover the amount of NI underpayment and then recover that money from their employee on an ongoing basis (using a reducing balance deduction similar to that of a loan repayment).

### 5.4.1 To Adjust NI

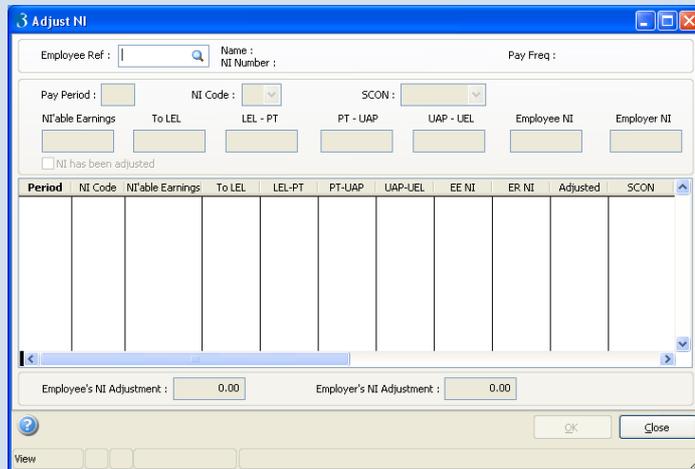
1. Open the Payroll folder, click Utilities, and then click Adjust NI.



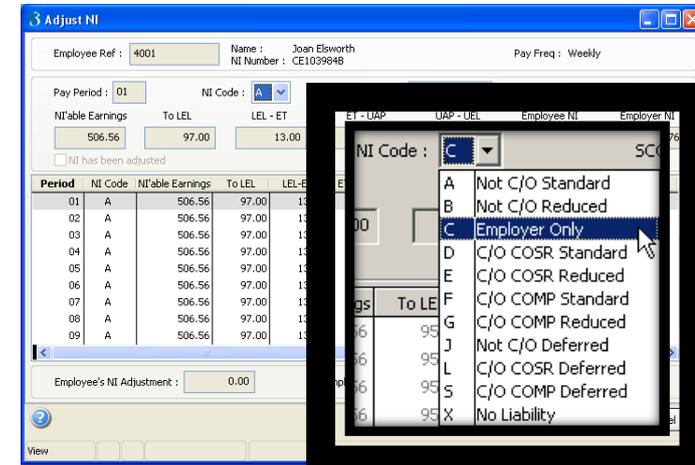
2. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.



3. In Employee Ref, type the employee reference or select from the list to identify the individual whose NI values are to be amended. The application will display the history records for the current tax year.



4. Click to select the pay period for which the change of NI Code is to be effective.
5. In the NI Code box, enter the new NI Code to apply to that period.



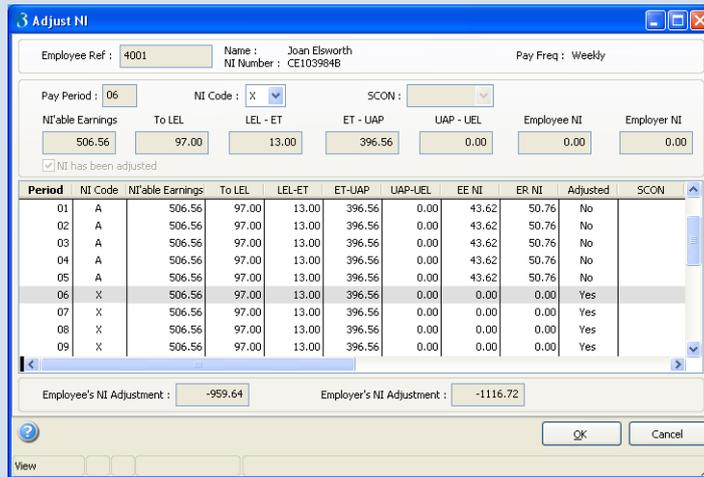
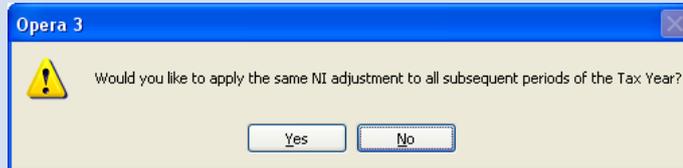
6. Press the Tab or Enter button. The application then checks that the change is valid before calculating and displaying the adjusted NI values.

If you are asked whether you want the NI adjustment to apply to all subsequent periods in the tax year, reply 'Yes' or 'No' as appropriate.

- If you click 'Yes', the employer's and employee's NI values - displayed in the 'EE NI' and 'ER NI' columns - will be recalculated from the chosen pay period to the last pay period in the current tax year. For example, if period 12 is the current pay period and you adjust an employee's NI for period 9, periods 9, 10, 11 and 12 are recalculated on this form.

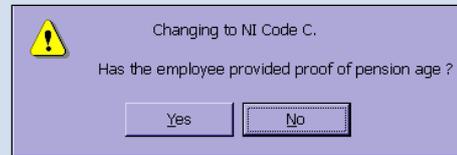
- If you click 'No', the employer's and employee's NI values will be recalculated for the chosen pay period only.

Depending on the NI code selected other messages may also be displayed.

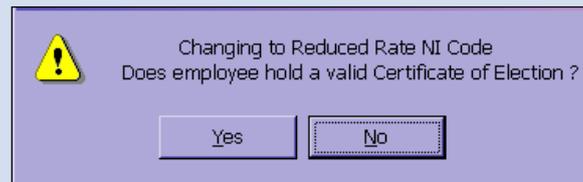


Some of the other potential messages...

The chosen NIC category letter will be clarified. A variety of verification prompts can be expected by the user, an example of this could be changing the employee to a code 'C'.



A second example could occur when choosing a reduced contracted out rate code for the employee:



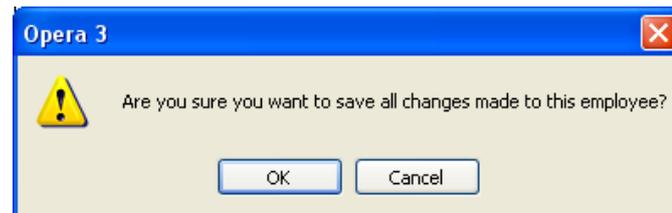
Or if a validation check fails



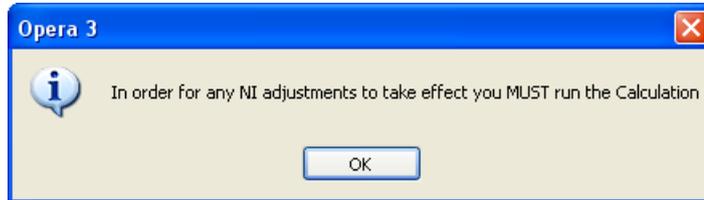
Meaning you cannot change it to a C code unless at retirement age.

7. Click OK and then click OK again to confirm the changes.

**Note:** If you change an employee to NI code C (employees of retirement age), or to NI Code X (employees under 16), the application uses the employee's Date of Birth and the Usual Pay Date for the relevant period to check whether the employee is the correct age.



**Important :** The adjustment figures will be displayed at the bottom of the form, both employee's and employer's values. Multiple changes may be carried out at any one time. Once an employee's adjustment has been saved the form will clear and is ready for the second. Closing the form will prompt the user to run a Calculate in order for the NI Adjustments to take effect. It is important to check that this utility has changed the employee's NI Code on the employee processing form.



8. Run the Calculation command to update the employee's record with the recalculated NI. The Calculation report will display a note to the effect that the employee's NI has been adjusted and the Employee Record Print displays the value of the adjustment. The adjusted NI value is also displayed on the Payroll - Processing - History form for the current pay period's record. The previous pay periods still reflect the deductions that were made in those periods so you can see the actual deductions made from the employee's pay.



%	3.00	0.00	0.00	0.0000	Ers SHP	28.47
	0.00	-959.64	0.00	0.0000	NI Adjust	-959.64

Orion Vehicles Leasing		Calculation Report	
Printed 10/03/2011 at 10:15 by MANAGER			
Orion Vehicles Leasing		Calculation Report	
Report Dated 10/03/2011			
Employee			
	Group - Monthly		
	Current Period 3	Starts 01/06/2011	Ends 30/06/2011 Paid on 30/06/2011
CFC1	Mr A McIntyre-Angell		
	Please complete HMRC form CA6855 to obtain the correct NI number as soon as possible.		
	SCON Required for Contracted Out Employee		
	Employee must be assigned to an occupational pension scheme		
	Group 'W' - Weekly		
	Current Period 28	Starts 09/10/2010	Ends 15/10/2010 Paid on 15/10/2010
4001	Mrs J Elsworth		
	Employee is about to go on holiday		
	NI adjustment has been applied this period.		
	Pay above upper cheque limit		
4002	Mrs J Fisher		
	NI code would normally be C or X if over retirement age.		
	Pension contributions calculated but employee is over retirement age.		

**NB:** Various Reports, for example Employee Record Print, To-Date Summary and This Period Summary will show details of any NI Adjustments.

## 5.5 End Of Year Processes

Notes

A number of processes are available from the End of Year Special Reports. The Year end process is detailed in full in the Payroll End of Year guide.

To complete the year end (employers that file online)	To complete the year end (employers that do not file online)
<p><i>This is a reminder of the tasks that employers submitting their year end returns online must carry out at the end of the 2011-12 tax year for each of the companies in Opera 3. These steps must be followed for each company and payroll group after calculating all the employees' payments and deductions. If the Additional Systems is used - which allows more than 36 companies to be used - the process must be completed for each system.</i></p>	<p><i>This is a reminder of the tasks that employers not submitting their year end returns online must carry out at the end of the 2011-12 tax year for each of the companies in Opera 3. These steps must be followed for each company and payroll group after calculating all the employees' payments and deductions. If the Additional Systems feature is used - which allows more than 36 companies to be used - the process must be completed for each system.</i></p>
<p><b>Note:</b> The Payroll Release and Upgrade guide (PAYINFO.PDF) includes checklists to complete the year end, file your P14 End of Year Summaries and P35 Employer Annual Return online using Online Filing Manager (3.20), and start the new tax year. The PAYINFO.PDF file is installed with the Opera 3 client software in the User Documents folder (for example, C:\Program Files\Pegasus\Client XXX\User Documents (where XXX is either VFP or SQL)).</p>	<p><b>Note:</b> The Payroll Release and Upgrade guide (PAYINFO.PDF) includes checklists to complete the year end and start the new tax year. The PAYINFO.PDF file is installed with the Opera 3 client software in the User Documents folder (for example, C:\Program Files\Pegasus\Client XXX\User Documents (where XXX is either VFP or SQL)).</p>
<p><i>Before completing the year end</i></p> <ol style="list-style-type: none"> <li><i>If a data backup was not done before Opera 3 was upgraded, run the <b>System - Utilities - Backup</b> command to back up each company.</i></li> <li><i>Check that the <b>Current Tax Year</b> box on the <b>Payroll - Utilities - Set Options</b> form is set to '1112' for the 2011-12 tax year.</i></li> </ol>	<p><i>Before completing the year end</i></p> <ol style="list-style-type: none"> <li><i>If a data backup was not done before Opera 3 was upgraded, run the <b>System - Utilities - Backup</b> command to back up each company.</i></li> <li><i>Check that the <b>Current Tax Year</b> box on the <b>Payroll - Utilities - Set Options</b> form is set to '1112' for the 2011-12 tax year.</i></li> </ol>
<p><i>Completing the year end</i></p> <ol style="list-style-type: none"> <li><i>Print the <b>Payroll - Summary Reports - To-Date Summary</b> report.</i></li> <li><i>Open the <b>Payroll - P32 Processing</b> form and make sure funding and payments are up to date. If necessary, consolidate the P32 values from other payroll companies.</i></li> <li><i>Open the <b>Payroll - EOY/Special Reports - End of Year Returns</b> form and select the <b>Internet Service for PAYE</b> option to create the .NET file for online submission of employees' P14 End of Year Summaries.</i></li> <li><i>Create the .NET file for online submission of the P35 Employer Annual Return. If there is more than one Payroll company in Opera 3, this must be done in the P32 parent company. Open the <b>Payroll - EOY/Special Reports - Prepare Internet P35</b> form and check that the <b>Statutory Payments Recovered and Compensation</b> values are correct. Amend them if required. Then click OK. You are asked whether you want to submit the returns to HMRC now in <b>Online Filing Manager</b>. Make sure that <b>Online Filing Manager (3.20)</b> is installed beforehand.</i></li> <li><i>Open the <b>Payroll - EOY/Special Reports - End of Year Returns</b> form and print the required <b>Print P60 End of Year Certificates</b> for all employees.</i></li> <li><i>Open the <b>Payroll - EOY/Special Reports - Print P35 Substitute</b> form and print a file-copy P35 <b>Deductions Working Sheet</b> if required.</i></li> <li><i>Print the <b>Payroll - EOY/Special Reports - Pay/Ded List</b> to print a list of payments and deductions for the current period. Then print any other reports needed for the final period in the 2011-12 tax year.</i></li> <li><i>If Payroll is linked to the <b>Nominal Ledger</b>, run the <b>Payroll - Utilities - N/L Analysis</b> command to update the <b>Nominal Ledger</b>.</i></li> <li><i>If Payroll is linked to the <b>Cashbook</b>, run the <b>Payroll - Utilities - Cashbook Transfer</b> command to update the <b>Cashbook</b>.</i></li> </ol>	<p><i>Completing the year end</i></p> <ol style="list-style-type: none"> <li><i>Print the <b>Payroll - Summary Reports - To-Date Summary</b> report.</i></li> <li><i>Open the <b>Payroll - P32 Processing</b> form and make sure funding and payments are up to date. If necessary, consolidate the P32 values from other payroll companies.</i></li> <li><i>Open the <b>Payroll - EOY/Special Reports - End of Year Returns</b> form and select the option to print the P14 End of Year Summaries to submit to HMRC. Make sure the stationery is for the 2011-12 tax year.</i></li> <li><i>Open the <b>Payroll - EOY/Special Reports - End of Year Returns</b> form and print the required <b>Print P60 End of Year Certificates</b> for all employees.</i></li> <li><i>Open the <b>Payroll - EOY/Special Reports - Print P35 Substitute</b> form and print the P35 <b>Deductions Working Sheet</b> to submit to HMRC.</i></li> <li><i>Print the <b>Payroll - EOY/Special Reports - Pay/Ded List</b> to print a list of payments and deductions for the current period. Then print any other reports needed for the final period in the 2011-12 tax year.</i></li> <li><i>If Payroll is linked to the <b>Nominal Ledger</b>, run the <b>Payroll - Utilities - N/L Analysis</b> command to update the <b>Nominal Ledger</b>.</i></li> <li><i>If Payroll is linked to the <b>Cashbook</b>, run the <b>Payroll - Utilities - Cashbook Transfer</b> command to update the <b>Cashbook</b>.</i></li> <li><i>If employees are paid by BACS, run the <b>Payroll - Payment Reports - Produce &amp; List BACS</b> command to create the BACS payment file.</i></li> <li><i>If Payroll is linked to the <b>Nominal Ledger</b>, run the <b>Payroll - Utilities - N/L Analysis</b> command to update the <b>Nominal Ledger</b>.</i></li> <li><i>Run the <b>Payroll - Utilities - Update</b> command for the final pay period.</i></li> <li><i>Run the <b>Payroll - EOY/Special Reports - End of Year Cleardown</b> command. This clears to-date values such as <b>Income Tax and National Insurance Contributions</b> from the employee's records and makes the payroll ready for the next tax year. Click to select those you want to clear balances or press F5 to select all</i></li> </ol>

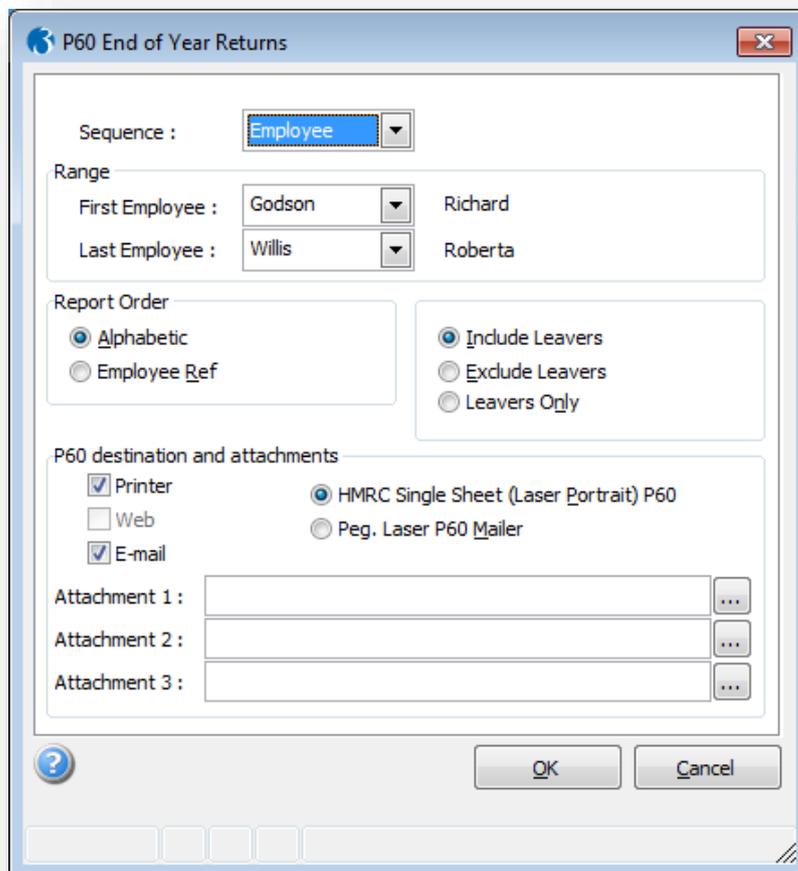
10. If employees are paid by BACS, run the Payroll - Payment Reports - Produce & List BACS command to create the BACS payment file.
11. Run the Payroll - Utilities - Update command for the final pay period.
12. Run the Payroll - EOY/Special Reports - End of Year Cleardown command. This clears to-date values such as Income Tax and National Insurance Contributions from the employee's records and makes the payroll ready for the next tax year. Click to select those you want to clear balances or press F5 to select all payments and deductions.
13. Check that the Current Tax Year box on the Payroll - Utilities - Set Options form is set to '1213' for the new tax year. Also, check the 2012-13 pay calendar on the Payroll - Utilities - Calendar form.

**EOY/Special Reports**

**5.5.1 P60 End of Year Returns**

Use the P60 End of Year Returns command to produce the P60 (End of Year Certificates) for your employees.

You must provide a form P60 to each employee who is working for you at the end of the tax year. The P60 confirms their final tax code and shows their total pension and/or earnings for the year, as well as the year's total tax deductions and National Insurance contributions.



### 5.5.1.1 Printed or Online P60s

Notes

Option	Description
<b>Paper P60s</b>	Select to print P60s and then select the required stationery using the print options below.
<b>Web P60s</b>	<p>Select to upload your employee's P60s to the Payroll Self Service website. Uploaded web P60s use a HMRC approved standard report design that is suitable for online viewing and printing if necessary. The report's name is <i>fwgsr1_2_pss.frx</i>.</p> <hr/> <p>Caution: This process may take some time - this depends on the number of P60s that need to be created and uploaded.</p> <hr/> <p>This option is available if:</p> <ul style="list-style-type: none"> <li>You use <a href="#">Pegasus Web Xchange</a> and <a href="#">Payroll Self Service</a></li> <li>Synchronisation is currently active for the Opera 3 company (controlled from the <a href="#">System - PWX Centre</a>).</li> </ul> <hr/> <p>Notes:</p> <ul style="list-style-type: none"> <li>- When an employee is set up in Payroll Self Service they can be marked as someone who only gets web payslips and web P60s. Only payslips and P60s for these people will be uploaded to the website. They will also be ignored in print runs.</li> <li>- Web P60s are uploaded to the website and also saved in a sub folder of the company's DATA\?_PDF folder called 'P60IMAGE'. For example, the 2013-14 P60s for company Z will be saved in the 'DATA\Z_PDF\P60IMAGE\1314' folder.</li> <li>- The number of years that web P60s are retained after Pegasus Web Xchange is installed is controlled by the Keep PSS P60 image option on the <a href="#">Payroll - Utilities - Set Options</a> form.</li> </ul> <hr/> <p><b>This feature is available in Opera 3 if Pegasus Web Xchange and Payroll Self Service are used (installed separately) and the company has been subscribed to Payroll Self Service from the <a href="#">System - PWX Centre</a>.</b></p>
<b>Both</b>	Select to both print and upload the P60s.
<b>E-mail</b>	<p>Select to print P60s for those employees who have been set up for email P60s. Only employees who have had their email details set up on the Additional Information tab of the Payroll - Processing - Details &amp; Bank form are included. You can also include up to three PDF attachments.</p> <p>This feature is available in Opera 3 if Pegasus Scheduler (2.10 or later) is installed and at least one email cover has been designed for P60s using the Payroll - E-mail Admin - Design E-mail Covers form.</p> <hr/> <p><b>Tip:</b> To set up Payroll for email, follow the steps in the To Set up Payroll for Emailing Payslips and P60s Help topic.</p> <hr/> <p><b>Tip:</b> To see a report of emails sent, who sent them, when they were sent and so on, use the Historical Emailed PayslipsP60s Summary report.</p>

### 5.5.1.2 Stationery for Printed P60s

These are available if the Paper P60s option is selected.

These are the options available for printing your employees' P60 returns. The stationery is available from both HMRC and [Pegasus Business Forms](#).

Option	Form code	Description	Printer
<b>HMRC Single Sheet (Laser Portrait) P60</b>	P60 (Single Sheet)	The HMRC P60 stationery.	Laser
<b>Peg.Laser P60 Mailer</b>	MAL-P60	This is a two-part return that includes P60 that folds and seals, and a file copy.	Laser
	MAL-P60PS	This is the same format as the MAL-P60 but is a 'peel and seal' version of the form. This format allows them to be printed and then checked at a later time before they are sealed. It has a protective seal to peel off and fits a wide range of printers.	

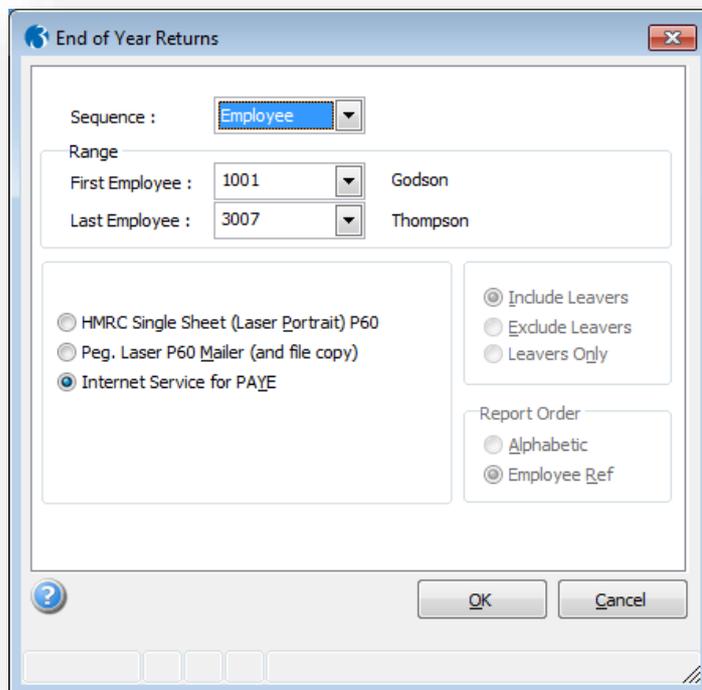
*Use the End of Year Returns command to produce the year-end P14 (End of Year Summaries) for HMRC and P60 (End of Year Certificates) for your employees. You can either create a file containing the P14 to submit to HMRC online using Online Filing Manager or print the returns on stationery returns. Employees must receive their P60s before the end of May.*

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**Important:** *From 6 April 2010, most employers must file their P35 Employer Annual Return and P14 End of Year Summary for each employee online. They must still provide employees with their printed P60 End of Year Certificate by 18 May 2010.*

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*Employers must also submit their P35 (Employer Annual Return) at the same time as submitting the P14 using Online Filing Manager. The Prepare Internet P35 command must be used after the employees' P14 details for the tax year-end have been created using the Internet Service for PAYE option.*



### **Mandatory Online Filing**

Almost all employers must file their P35 and their employees' P14 returns online, the only employers who can file on paper are:

---

**Note:** Because of the introduction of Real Time Information the 2012-13 tax year is the last year when year-end returns will be submitted to HMRC. Most employers will operate the new Real Time Information PAYE processes from April 2013, with all employers doing so by October 2013. HMRC also refer to Real Time Information as 'RTI' and 'Operating PAYE in real time'.

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HMRC supports neither the submission of P14 and P35 (Employer Annual Return) year-end returns on floppy disk nor provides continuous printer and laser printer versions of the P14. Almost all employers must file their P35 and their employees' P14 returns online. You can still purchase P14 stationery from Pegasus Business Forms if you need to keep a file copy but for most employers, they must not be submitted to HMRC.

The only employers who can file on paper are:

- Employers entitled to operate PAYE using the Simplified Deduction Scheme for domestic employees if they have not previously received a tax-free payment for online filing
- Practising members of religious societies or orders whose beliefs are incompatible with the use of electronic methods of communication
- Employers who employ someone to provide care or support services at or from their home
- Limited companies filing a return solely to submit an entry in box 28 of form P35 ('CIS deductions suffered').

---

**Important:** Employers that file online must also submit their P35 (Employer Annual Return) at the same time using Online Filing Manager. The Prepare Internet P35 command must be used after the employees' P14 (End of Year Summaries) details for the 2011-12 tax year have been created using the **Internet Service for PAYE** option (see below).

---

### Other Options

These options are available for printed returns only. Online submissions always include leavers in the current tax year.

Option	Description
Include Leavers	All employees in the range entered are included, including those employees who left in the current tax year
Exclude Leavers	Only current employees in the range entered are included. Those employees who left in the current tax year are not included.
Leavers Only	Only employees in the range entered who left in the current tax year are included.
Report Order	Returns can be printed in alphabetical order the employee surname or in the order they are displayed in Payroll using the unique employee codes.

### Dot Matrix & Laser Printers

To print P14 and P60 returns, you can use either dot matrix or laser printers. The way each part of the return is printed depends on the type of printer used:

Printer Type	Note
Dot Matrix Printers	The individual parts of stationery designed for dot matrix printers are automatically printed in sequence. For example, the <b>Peg. Continuous 12 inch P14/P60</b> option is designed to print on five-part stationery. To print using this option you insert the stationery into the printer and then each part is printed in sequence.
Laser Printers	The individual parts of the reports designed for laser printers are printed separately. For example, the <b>Peg Laser Portrait P14/P60</b> option is designed to print on four-part stationery. To print using this option you must first insert part 1 into the printer and print that part for each employee. Then you insert part 2 into the printer and print that part for each employee, and so on. To print only the P60 End of Year Certificates, you only print one page per employee.

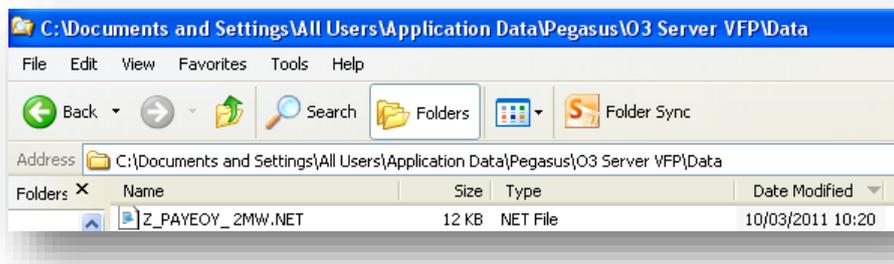
### Filing P14 End of Year Summaries Online

**Note:** To use the service, you have to register and enrol with the Government Gateway and activate the PAYE Internet Service for Employers. Refer to the HMRC web site for guidelines about the nature of the service, who is eligible and the steps you need to take to enrol. Make sure you enrol in plenty of time to send in your returns by their due dates.

If you have installed Pegasus Online Filing Manager you can submit P14 End of Year Summaries to HMRC using the Government Gateway. The output file for P14s uses the naming convention *x\_PAYEYOY\_g.NET*, where *x* is the company ID and *g* is the code for the group or groups.



For example, creating a file for company A's weekly payroll group 'W' would result in the production of the file *A\_PAYEYOY\_W.NET*. If the file was created for weekly 'W', two-weekly '2' and four-weekly '4' groups, the file name produced would be *A\_PAYEYOY\_24W.NET*. In the case of the default group, the file name would be *A\_PAYEYOY\_ .NET*. The use of this naming convention is designed to help you identify all the files that have to be created and consolidated for a specific company.



Employers that file online must also submit their P35 Employer Annual Return using Online Filing Manager. See the Prepare Internet P35 Help topic for details. You are prompted to run the Prepare Internet P35 command before you submit your year-end returns using Pegasus Online Filing Manager.

To Create the file for filing P14 End of Year Summaries online

These steps must also be followed for each payroll group in each company in Opera 3. Follow the steps once if you have one payroll group. When all the groups' output files for P14s have been created, run the Prepare Internet P35 command to create the file for the P35 Employer Annual Return. The Prepare Internet P35 command prepares a file for all payroll groups in the Opera 3 company.



**Important:** To submit every company's P14 End of Year Summaries and P35 Employer Annual Returns in one submission in Online Filing Manager, all the output files must be in the same folder.

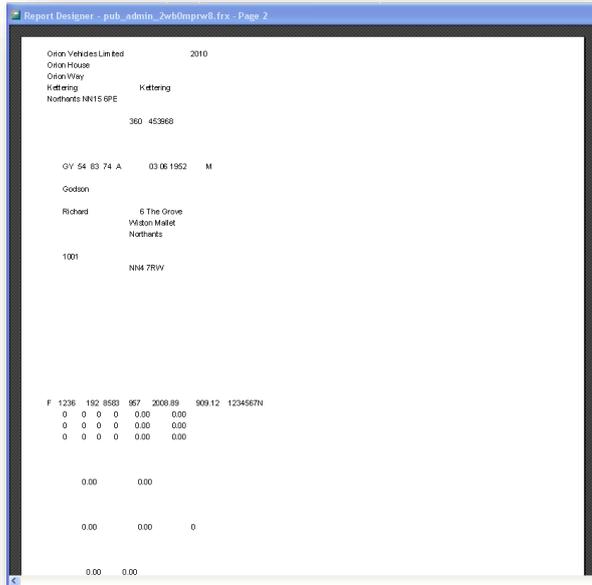
1. Open the Payroll folder, click EOY/Special Reports, and then click End of Year Returns.
2. If you are using groups, in the Select Groups list, click to select the group(s) you want to process and then click OK. The End of Year Returns form appears.
3. In Sequence, click to select the sequence you want to apply to the report and then, under Range, enter the start and end references.
4. Click to select the Internet Service for PAYE option.
5. Click OK. The application will then check to see whether a file exists. If so, you will be asked if you wish to overwrite it. If you want to overwrite an existing file, click Yes. To keep the file, click No and rename the existing file. Then run the End of Year Returns command again.
6. The output file is created and a message appears to inform you of this. Click OK to close the message box.

### Printing P14 End of Year Summaries and P60 End of Year Certificates

To print P14 End of Year Summaries and P60 End of Year Certificates, you will need a supply of approved preprinted stationery. How each part of the return is printed depends on the type of printer used:

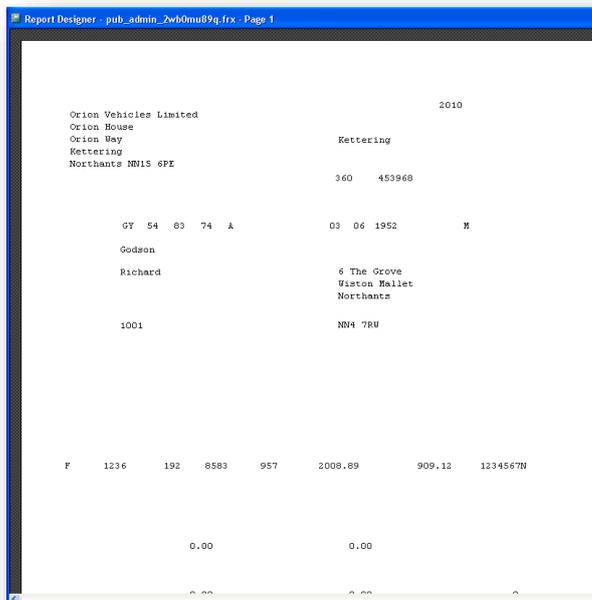
**Dot Matrix Printers**

The individual parts of stationery designed for dot matrix printers are automatically printed in sequence. For example, the Peg Continuous 12 inch P14/P60 option is designed to print on five-part stationery. To print using this option you insert the first part of the stationery into the printer and then each part is printed in sequence.



**Laser Printers**

You can only use laser printers to print P14 and P60 returns; 'continuous dot matrix' matrix printers are not supported. The individual parts of the reports designed for laser printers are printed separately. For example, the Peg Laser Portrait P14/P60 option is designed to print on four-part stationery. To print using this option you must first insert part 1 into the printer and print that part for each employee. Then you insert part 2 into the printer and print that part for each employee, and so on. To print only the P60 End of Year Certificates, you only print one page per employee.



### Stationery & Online Filing Options

This table details the options available for printing your employees' year-end returns or for submitting them online using Online Filing Manager. The stationery is available from Pegasus Business Forms in the listed pack quantities. The **HMRC Single Sheet (Laser Portrait) P60** is available from HMRC.

Option	Form code	Pack Quantity	Description	Printer
<b>Peg. Continuous 12 inch P60</b>	TAX-830P	On application	This is a three-part continuous sealed P60 which is provided as a replacement for the TAX-350P and TAX-800P forms. <b>Note:</b> The TAX-350P and TAX-800P forms are no longer available.	Continuous paper
<b>HMRC Single Sheet (Laser Portrait) P60</b>	P60 (Single Sheet)	Refer to HMRC	This HMRC stationery includes the employee's P60 End of Year Certificate only.	Laser
<b>Peg. Laser Portrait P14/P60</b>	TAX-402P	25	These are four-part returns that include National Insurance and tax copies, the employee's P60 End of Year Certificate and a file copy.	Laser
	TAX-405P	50		
	TAX-410P	100		
	TAX-425P	250		
	TAX-202P	25	These are two-part returns that include a P60 End of Year Certificate and a P14 file copy. The P60 does not seal.	Laser
	TAX-205P	50		
	TAX-210P	100		
TAX-200P	250			
<b>Peg. Laser P60 Mailer (and file copy)</b>	MAL-P60	100, 250, or 500	This is a two-part return that includes P60 (End of Year Certificates) that folds and seals, and a file copy. <b>Note:</b> This form's code has changed from PEG-P60 to MAL-P60.	Laser
	MAL-P60PS		This is the same format as the MAL-P60 but is a 'peel and seal' version of the form. This format allows them to be printed and then checked at a later time before they are sealed. It has a protective seal to peel off and fits a wide range of printers.	Laser
<b>Internet Service for PAYE</b>	None	None	This creates the year-end file with P14 details for the 2012-13 tax year to submit to HMRC using Online Filing Manager (3.30). The file for this uses the naming convention x_PAYEYOY_g.NET, where x is the company ID and g is the code for the payroll group or groups.  The Payroll - EOY/Special Reports - Prepare Internet P35 command must be run to gather the P35 figures after using this option.  <b>Note:</b> To use the service, you must register and enrol with the Government Gateway and activate the PAYE Internet Service for Employers. Refer to the HMRC web site for guidelines about the nature of the service, who is eligible and the steps you need to take to enrol. Make sure you enrol in plenty of time to send in your returns by their due dates.	None

## To Print End of Year Returns

Notes

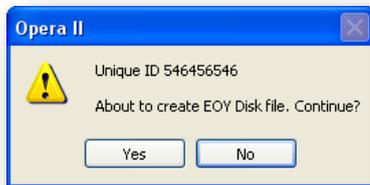
1. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
2. In Sequence, click to select the sequence you want to apply to the report and then, under Range, enter the start and end references.
3. Click to select the format of the output.
4. If you do not want to include employees marked as leavers, select the Exclude Leavers option or if you want to report on leavers only, click the Leavers Only option.
5. If you choose the Alphabetic option under Report Order, directors will be listed first (also in alphabetical order), as is the case with the P35 (Employers Annual Return) . If you choose the Department option under Sequence, P14s are grouped in department order, but within each department, you can also specify whether the employees are sorted in alphabetical or employee reference order.
6. Click OK.
7. On the Publisher form, click the tab to select the output device you want to use and then complete any settings or options you want to apply to the output device. To process the output, click Publish.



Refer to HMRC website for further details regarding the EOY File Format/Layout, in particular the CA51-52 guides.  
[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

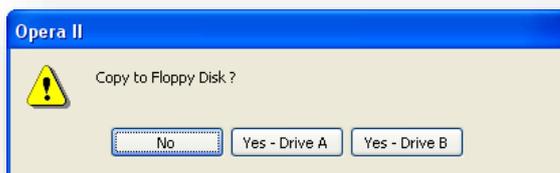
### Filing P14 End of Year Summaries on Disk - Note: No longer Valid from April 2011 onwards

You must have authority from HMRC before you can submit your end of year forms in floppy disk. You must also ensure the Unique ID and Employer's Code boxes are completed on the Payroll - Utilities - Set Options form.



### To Create the End of Year File on Disk

1. Open the Payroll folder, click EOY/Special Reports, and then click End of Year Returns.
2. If you are using groups, in the Select Groups list, click to select the group(s) you want to process and then click OK. The End of Year Returns form appears.
3. In Sequence, click to select the sequence you want to apply to the report and then, under Range, enter the start and end references.
4. Click to select the EOY Disk Output option.
5. Click OK. The application will then check to see whether a file exists. If so, you are asked if you wish to overwrite it. If you want to overwrite an existing file, click Yes.
6. A message is displayed with your unique ID and you are asked before the file is created. Click Yes to create the file.
7. You are then asked if you want to copy the file to a floppy disk. Click Yes. Make sure there is a formatted disk in the computer.

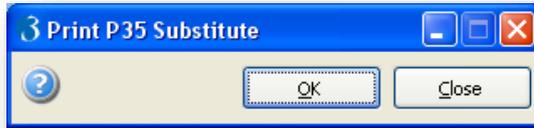


Name	Size	Type	Date Modified
z_wparm.dbf	7 KB	Microsoft Visual Fox...	26/03/2010 10:49
EYR5	8 KB	File	26/03/2010 10:44

**Important** : clicking NO will create a file in the Data Directory which could be placed onto a different media such as a CD-ROM

## 5.5.2 Print P35 Substitute

Use the Print P35 Substitute command to print the P35 Employer Annual Return substitute. *You will need a supply of approved substitute forms on preprinted stationery. Employers that can submit paper Employer Annual Returns to HMRC can also use this option to print a file-copy P35 Substitute. Employers that submit their Employer Annual Return to HMRC online can use this option to print a file-copy P35 Substitute only.*



You can choose between the following options:

Report	Description	Print on ...
<b>P35 (CS) Substitute 3 Col. Continuous</b>	This three-column report is designed for continuous dot-matrix stationery.	This report prints on form 'INF-035 (P35) CONTINUOUS' supplied by Pegasus Business Forms.
<b>P35 (CS) Substitute Laser - Plain Paper</b>	This laser report is designed for plain A4 paper.	Plain paper
<b>P35 (CS) Substitute Laser - Preprinted</b>	This laser report is designed for laser A4 stationery.	This report prints on form 'INF-035L' supplied by Pegasus Business Forms.

**Note:** The P35 (CS) substitute five-column report - **P35 (CS) Sub 5 Col. Pre-2009/10** must not be used. HMRC changed to a three-column report in an earlier tax year.

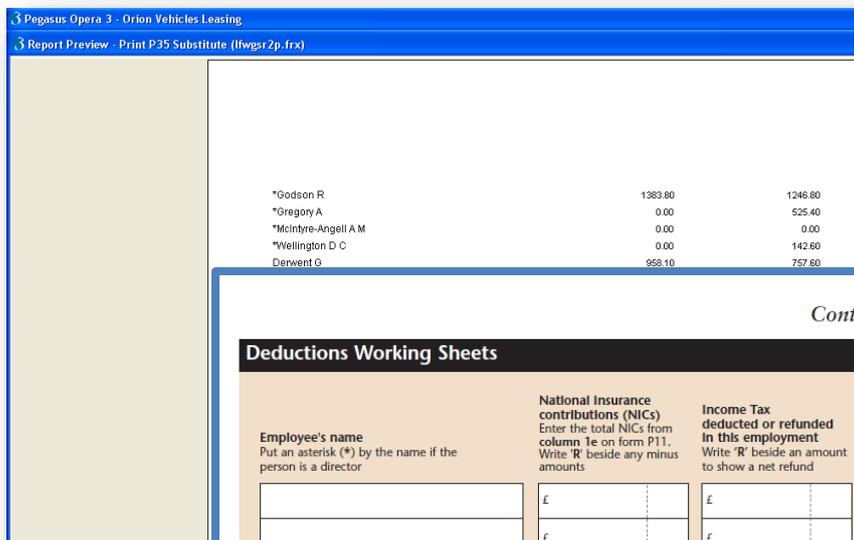
Use the Print P35 Substitute report from the EOY/Special Reports menu to print a file-copy P35 Substitute for your records.

This report must not be sent to HMRC. Year-end information for employers is now included in the final Employers Payment Summary (EPS) of the tax year so it is no longer necessary to file a P35 (Employer Annual Return) return with HMRC at the end of the tax year.

To produce the P35 substitute

Notes

1. Open the **Payroll** folder, click **EOY/Special Reports**, and then click **P35 Substitute**.
2. If you are using groups, in the **Select Payroll Groups** list, click to select the group(s) you want to process and then click **OK**.
3. Click to select the format of the output.
4. Click **OK**.
5. On the **Publisher** form, click the tab to select the output device you want to use and then complete any settings or options you want to apply to the output device. To process the output, click **Publish**.

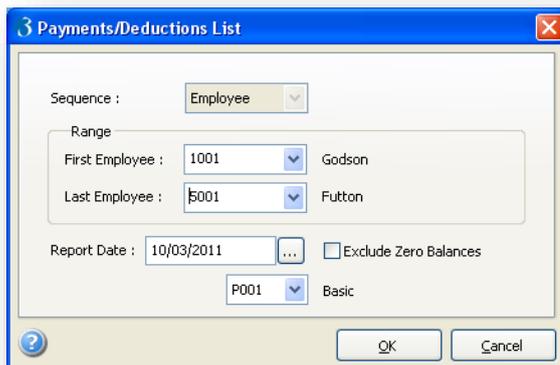


**P35 Substitute –** 😊  
 The O3 P35 substitute form is a 3 column substitute report for the official HMRC P35cs report  
<http://www.hmrc.gov.uk/forms/p35cs.pdf>

### 5.5.3 Pay/Ded List

Use the Pay/Ded List command to produce an analysis for a selected payment or deduction profile for a range of employees. The following details are printed:

- Employee reference and name.
- Rate.
- Units.
- Permanent value.
- Amount paid or deducted in the current pay period.
- Current period's balance for the payment or deduction.



To print the payments and deductions list

1. Open the **Payroll** folder, click **EOY/Special Reports**, and then click **Pay/Ded List**.
2. If you are using groups, in the **Select Payroll Groups** list, click to select the group(s) you want to process and then click **OK**.
3. In **Sequence**, click to select the sequence you want to apply to the report and then, under **Range**, enter the start and end references.
4. In the list box provided, click to select the payment or deduction profile you want to use.
5. Click **OK**.
6. On the **Publisher** form, click the tab to select the output device you want to use and then complete any settings or options you want to apply to the output device. To process the output, click **Publish**.

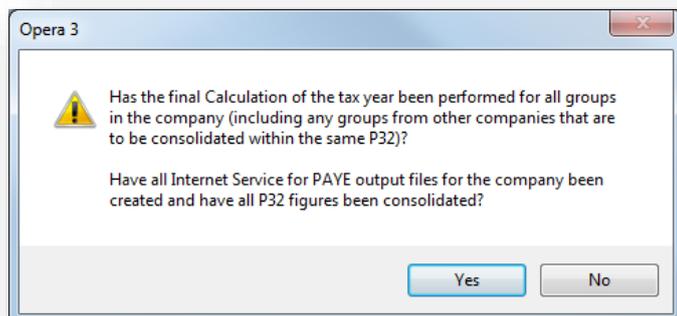
**Note:** By default, the list includes all payments and deductions in use for the range of employees selected, irrespective of whether there has been a payment or deduction made in the current period. The means that, for example, you can see the overtime rates for employees even if they have not been paid overtime in this period. However, the report will not include any 'blank' records; that is, where a payment or deduction is assigned to an employee but has never been used

If you select the **Exclude Zero Balances** option, any payment or deduction records with a zero balance will NOT be printed, and this includes any reducing balances that have been completed and therefore have a balance of zero.

Orion Vehicles Leasing						
Payment Deduction List For Basic						
Printed 10/03/2011 at 11:02 by MANAGER						
By Employee (Selected from 1001 to 5001)						
Orion Vehicles Leasing						
Payment Deduction List for Basic						
Report Dated 10/03/2011						
Employee Number	Payee Name	Rate	Units	Perm. Value	Amount T.P.	Balance
1001	R Godson	0.0000	0.00	3660.00	3660.00	29280.00
1002	A Gregory	0.0000	0.00	3270.00	0.00	22890.00
1003	D C Wellington	0.0000	0.00	1069.17	1069.17	8553.36
2001	L Guigley	0.0000	0.00	1505.15	1505.15	12041.20
2003	L Gins	0.0000	0.00	1168.50	1168.50	9348.00
2004	W Turner	0.0000	0.00	1468.50	1468.50	11748.00
3001	K Harris	0.0000	0.00	1751.83	1751.83	14014.64
3002	A Owen	0.0000	0.00	1678.92	1678.92	13431.36
3003	G Denwent	0.0000	0.00	2451.83	2451.83	19614.64
3005	D Jackson	0.0000	0.00	1950.00	0.00	0.00
3006	S Newheart	0.0000	0.00	1460.17	1460.17	11681.36
3007	S Thompson	0.0000	0.00	2208.00	2208.00	17664.00
4001	J Elsworth	474.560	2.00	474.56	949.12	13762.24
4002	J Fisher	0.0000	0.00	472.99	472.99	13243.72
4003	H Saddler	11.2000	0.00	0.00	0.00	0.00
4004	A Leedham	0.0000	0.00	610.00	610.00	17080.00
4005	G Harper	0.0000	0.00	563.08	563.08	15766.24
4006	M Johnson	0.0000	0.00	656.92	656.92	18393.76
5001	L Futton	0.0000	0.00	615.39	615.39	17230.92
<b>Company Total</b>					<b>22289.57</b>	<b>265743.44</b>

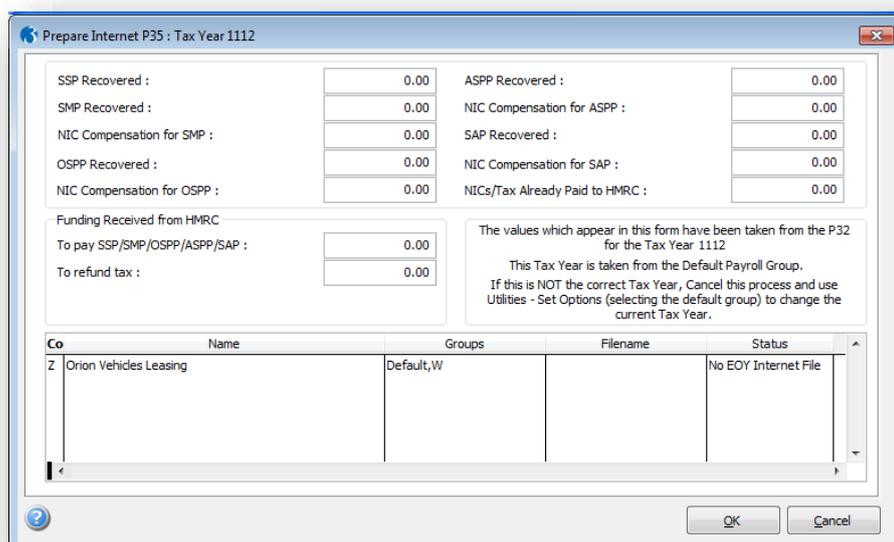
### 5.5.4 Prepare Internet P35

After all the P14 (End of Year Summaries) for a company have been prepared using the Internet Service for PAYE option on the End of Year Returns form, you must use this Prepare Internet P35 command to prepare the employer details for the year-end. This command creates a file that contains the employer's P35 (Employer Annual Return) details which is used by Online Filing Manager for submission to HMRC using the Government Gateway.



**Important:** A message will be displayed for you to confirm that you have run the final calculation for the tax year for all groups in the company and any other companies that are to be consolidated on the same P32. You must not run this command until final calculations have been run in all companies.

You should also ensure you have created all the P14 (End of Year Summaries) output files using the Internet Service for PAYE option on the End of Year Returns form and consolidated all P32 (Employer Payment Record) figures where applicable. If you are consolidating companies, you should run the Prepare Internet P35 command in the parent company associated with the P32 - if the active company is not the parent company for the P32, a warning message is displayed.



#### Recovery and Compensation Fields

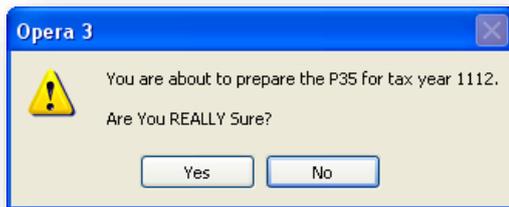
Default values for these fields are automatically obtained from the P32 Processing form for the whole year, but you can amend these if required. The defaults are obtained from the parent P32 company; not from any subsidiary P32 companies. The P32 Co. Consolidation ID box on the Payroll - Set Options form indicates the company ID for the parent P32 company.

<b>Box</b>	<b>Description</b>
<b>SSP Recovered</b>	<i>The value of Statutory Sick Pay you are entitled to recover under the percentage threshold scheme.</i>
<b>SMP Recovered</b>	<i>The value of Statutory Maternity Pay you are entitled to recover.</i>
<b>NIC Compensation for SMP</b>	<i>The value of NIC compensation you can claim against Statutory Maternity Pay according to the prevailing rate.</i>
<b>OSPP Recovered</b>	<i>The value of both Ordinary Statutory Paternity Pay and Additional Statutory Paternity Pay that you are entitled to recover.</i>
<b>NIC Compensation for OSPP</b>	<i>The value of NIC compensation you can claim against both Ordinary Statutory Paternity Pay and Additional Statutory Paternity Pay according to the prevailing rate.</i>
<b>ASPP Recovered</b>	<i>The value of Additional Statutory Paternity Pay you are entitled to recover.</i>
<b>NIC Compensation for ASPP</b>	<i>The value of NIC compensation you can claim against Additional Statutory Paternity Pay according to the prevailing rate.</i>
<b>SAP Recovered</b>	<i>The value of Statutory Adoption Pay you are entitled to recover.</i>
<b>NIC Compensation for SAP</b>	<i>The value of NIC compensation you can claim against Statutory Adoption Pay according to the prevailing rate.</i>
<b>NICs/Tax Already Paid to HMRC</b>	<i>The value of NICs and tax already paid to HMRC for the tax year.</i>
<b>Funding Received from HMRC</b>	<i>The value of funding received during the tax year from HMRC for Statutory Sick Pay, Statutory Maternity Pay, Ordinary and Additional Statutory Paternity Pay, Statutory Adoption Pay and tax refunds.</i>

Notes

To create the file for filing the P35 Employer Annual Return online

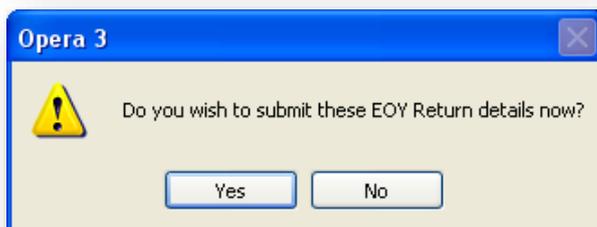
1. On the EOY/Special Reports submenu, click Prepare Internet P35.
2. If you are sure you want to proceed having satisfied the criteria indicated in the note above, click Yes.
3. The grid lists the companies and groups for which the Internet Service for PAYE files (.NET (File that contains employee and employer year end information to send to HMRC using Online Filing Manager (A software product from Pegasus that allows you to submit end of year returns to HM Revenue and Customs using the Internet and the Government Gateway) ) files) have been produced. The grid will also highlight any companies that have the same tax office number and PAYE reference as the currently selected company, but that do not yet have any .NET files created. Where this is the case, you are advised to abandon the process and create the necessary files using the Internet Service for PAYE option on the End of Year Returns form in the corresponding companies.
4. In the boxes provided above the grid, default values are displayed according to the accumulated P32 values, which you can amend if required.
5. When you have completed the details, or if you are satisfied with the defaults displayed, click OK.
6. You will be prompted to confirm that you want to prepare the P35 for the tax year shown. To proceed, click Yes.



The output file produced in the company data folder when you use the Prepare Internet P35 command is x\_PAYEOP35.NET, where x is the company ID. The application will display a prompt to indicate that this file has been produced. If you have the Online Filing Manager installed on the same computer as the payroll, you will be asked if you want to run the Online Filing Manager at this stage. Otherwise, you will be able to submit the files by running the Online Filing Manager independently.



Name	Size	Type	Date Modified
Z_PAYEOP35.NET	1 KB	NET File	26/03/2010 11:56

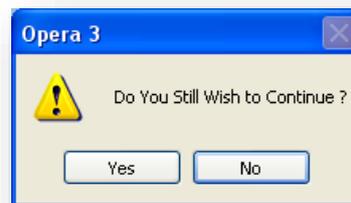
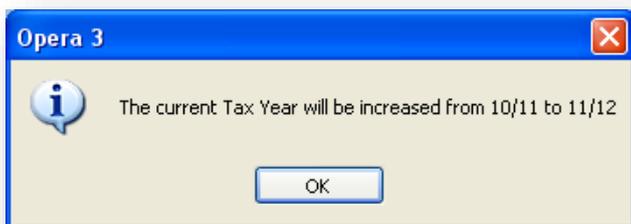


## 5.5.5 End of Year Cleardown

Use the End of Year Cleardown command to clear down all relevant to-date values from employee records, such as PAYE and NICs, so that the payroll is ready to use in the next income tax year. The application also creates a new Payroll Calendar for the following tax year.

During the process a form is displayed that lists all the payments and deductions on the payroll. You can click to select those payments and deductions for which you want to clear balances or press F5 to select to clear all payments and deductions.

**Tip:** Use the Checklists Guide in the PAYINFO.PDF year-end upgrade guide to complete the year end and start the new tax year. The PAYINFO.PDF guide is on the Opera CD and is installed in the "User Documents" folder of the Opera client installation (for example the Opera 3 folder is "C:\Program Files (x86)\Pegasus\O3 Client VFP\User documents").



**Tip:** Use the checklists in the [Payroll Upgrade Help](#) to complete the year end, file your P14 End of Year Summaries and P35 Employer Annual Return online using Online Filing Manager, and start the new tax year.

**Note:** The Payroll Release and Upgrade guide (PAYINFO.PDF) includes checklists to complete the year end, file your P14 End of Year Summaries and P35 Employer Annual Return online using Online Filing Manager (2.90), and start the new tax year. The PAYINFO.PDF file is installed with the Opera 3 client software in the **User Documents** folder (for example, **C:\Program Files\Pegasus\Client XXX\User Documents** (where **XXX** is either **VFP** or **SQL**)).

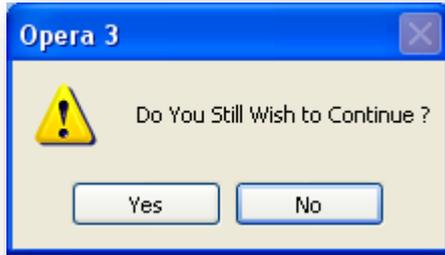
### To Process the End of Year Cleardown

1. Open the Payroll folder, click EOY/Special Reports, and then click End of Year Cleardown.
2. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
3. On the Payments and Deductions tabs, click to select the profiles for which balances will be zeroed.
4. Click OK.

The application run through a number of checks such as the number of the current pay period. If it is not the last period of the pay year a message appears and you are prompted to confirm your selection. From the list displayed, you can select payment and deductions' balances you want to zeroise. Whether a Final Update has been carried out will also be checked.

Lots of confirmation message as previously mentioned will pop up. The user able to continue.

Notes



**Important:** As part of year-end procedures HMRC want employers to review the status of all employees with category X NI letters to ensure the letter is still correct in the new Income Tax year. To help you, the **End of Year Cleardown** command displays a warning message if these employees exist in Opera 3, and includes the details in an audit report. Employees with a category X NI letter are normally under 16 years old.

### 5.5.5.1 COMP Pension Schemes Members

*When the End of Cleardown command is run for the year-end, employees who are members of a Contracted Out Money Purchase (COMP) scheme will be transferred to a different NIC category letter. A new option on the Payroll - Maintenance - Employee Profile forms controls whether employees in Contracted Out Money Purchase schemes are transferred to Contracted Out Salary Related schemes in this process.*

*If the COMP NI to COSR at EOY option on the employee's profile is selected:*

- 'F' and 'S' NIC codes will be changed to 'D'*
- 'G' NIC code will be changed to 'E'.*

*If the COMP NI to COSR at EOY option on the employee's profile is not selected:*

- 'F' and 'S' NIC codes will be changed to 'A'*
- 'G' NIC code will be changed to 'B'.*

---

***Note:** Any employees who are marked as leavers in Payroll are ignored.*

---

### 5.5.5.2 National Insurance Contributions (NICs) Letter X

As part of year-end procedures HMRC want employers to review the status of all employees with category X NI letters to ensure the letter is still correct in the new tax year. To help you, the End of Year Cleardown command displays a warning message if these employees exist in the application, and includes the details in an audit report.

There are only three circumstances when you should use category letter X:

- for employees paid below the Lower Earnings Limit for every pay period (for example, employees who are under 16 years old).
- for pension-only schemes
- for workers from abroad.

### 5.5.5.3 Tax Code D1

*The D1 was introduced on 6 April 2011. This code is for employees who earn more than £150,000 per annum in their main employment but also have other jobs, the earnings from which must be taxed at 50% using the D1 code. These tax codes can be set up to calculate income tax on either a week1/month1 basis or on a cumulative basis.*

*If you operate these tax codes on a week1/month1 basis, the End of Year Cleardown will reset them to operate on a cumulative basis.*

#### **5.5.5.4 D1 Tax Code**

These tax codes will be given for second jobs:

- The 'BR code' for someone who pays tax at the basic rate.
- The 'D0 code' for someone who pays tax at the higher rate.
- The 'D1 code' for someone who pays tax at the additional rate.

If you operate these tax codes on a week1/month1 basis, they will be reset to operate on a cumulative basis.

#### **5.5.5.5 FT Tax Code**

If an FT tax code is found on an employee record it will be replaced with the NT tax code. If this happens a message will be displayed and the audit report will show the employees who are affected.

---

**Note:** The NI tax code will also be changed to NT

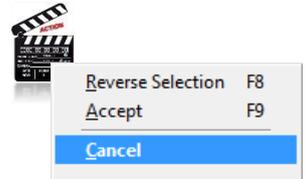
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## 5.6 Global Changes

A new menu group has been created in the v1.4x.xx release to offer a selection of Global update procedures.

### 5.6.1 Zeroise Pay/Ded Balances

Use the Zeroise Balances command to zero balances for selected payments and deductions at any period during the income tax year. You use the command at the beginning of the period following the one for which you want to zero balances; that is, do not use the Calculate or Calculation commands in the new period until you have zeroed balances for those carried forward from the previous period.



To zero payment and deduction balances

1. Open the **Payroll** folder, click **EOY/Special Reports**, and then click **Zeroise Balances**.
2. If you are using groups, in the **Select Payroll Groups** list, click to select the group(s) you want to process and then click **OK**.
3. On the **Payments** and **Deductions** tabs, click to select the profiles for which balances will be zeroed.
4. Click **OK**.



## 5.6.2 Tax Code Changes

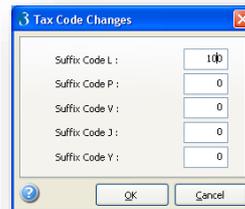
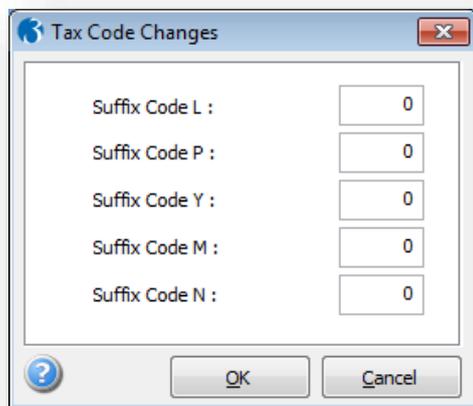
Use the Tax Code Changes command to record increases or decreases in the tax allowance for selected suffix codes. You must not make changes until the start of the pay period in which they are to be implemented. A report is produced that lists, for each employee affected by the changes, the old tax code and the new tax code.

This facility is used to change employee's tax code values, normally when the Government makes general tax code changes at budget time. This will probably mean that there will be decreases as well as increases in tax codes.

From 6 April 2015, anyone who is not liable to income tax above the basic rate will be able to transfer up to £1,050 of their personal allowance to their spouse or civil partner if the recipient is also not liable to income tax above the basic rate. The new tax code suffixes are M & N.

- The M code will identify a person who is receiving the transferred allowance
- The N code will identify a person who is transferring some of their allowance.

The new M and N suffix codes will start to be issued by HMRC from April 2015. The person who receives the transfer will benefit by paying up to £210 less tax (20% of £1,050).



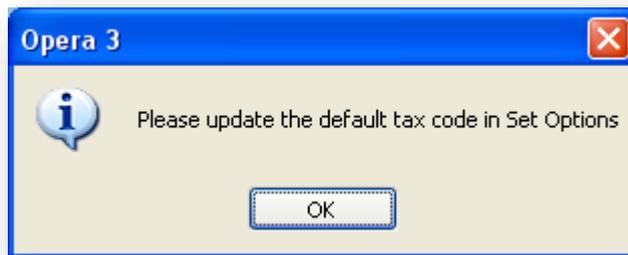
**Note:** The system will enable you to enter these changes for codes having suffixes of L, H, P, V, A, J and Y codes with prefixes of K will not be affected by this requirement. To decrease a code value, simply enter a minus (-) before the value.

Tax code	Description
L	Personal Allowances or Minimum Personal Allowance (born before 6 April 1948)
P	Maximum Personal Allowance (born between 6 April 1938 and 5 April 1948)
Y	Maximum Personal Allowance (born before 6 April 1938)
M	Receive a portion of their partner's tax free pay
N	Transfer a portion of their tax free pay to their partner

To make tax code changes

1. Open the Payroll folder, click EOY/Special Reports, and then click Tax Code Changes.
2. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
3. In the boxes provided, type the change for the suffixes required. You can enter a negative amount to reduce a code's value.
4. Click OK.
5. On the Publisher form, click the tab to select the output device you want to use and then complete any settings or options you want to apply to the output device. To process the output, click Publish.

Orion Vehicles Leasing		Payroll Tax Code Change Report	
Printed 10/03/2011 at 11:05 by MANAGER			
Orion Vehicles Leasing		Payroll Tax Code Change Report	
Employee		Old Code	New Code
1003	Wellington David Charles	521L	621L
2001	Quigley Laura	521L	621L
2003	Gins Liz	513L	613L
2004	Turner Wendy	521L	621L
3001	Harris Keith	563L	663L
3002	Owen Anne	568L	668L
3003	Derwent Gary	445L	545L
3004	Fadden Pamela	521L	621L
3005	Jackson Denis	453L	553L
3006	Newheart Stephen	563L	663L
3007	Thompson Stuart	563L	663L
4001	Elsworth Joan	563L	663L
4002	Fisher Jill	563L	663L
4003	Sadler Harold	521L	621L
4004	Leedham Alice	521L	621L
4005	Harper Gary	563L	663L
4006	Johnson Mark	563L	663L
5001	Futton Larry	563L	663L
CFC1	McIntyre-Angell Antony Michael	647L	747L
<b>Code L Change=</b>	100	<b>Code P Change=</b>	0
		<b>Code V Change=</b>	0
		<b>Code J Change=</b>	0
		<b>Code Y Change=</b>	0

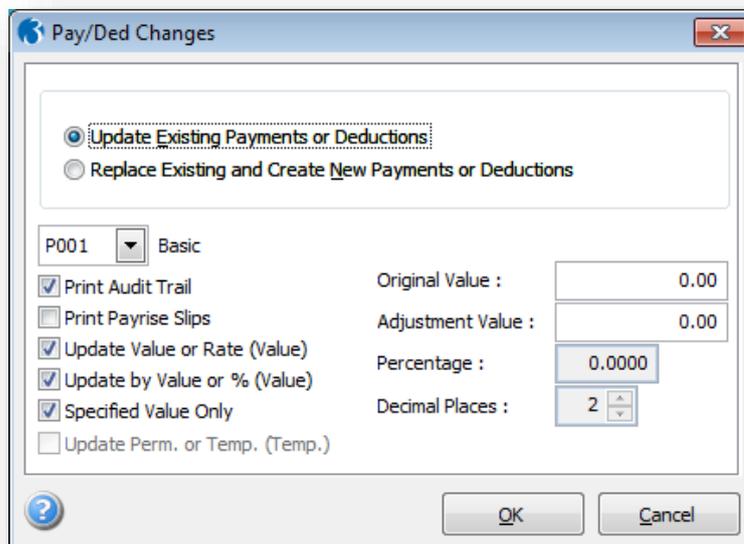


### 5.6.3 Pay/Ded Changes

Use the **Pay/Ded Changes** command on the **Payroll - Global Changes** menu to either change existing payments or deductions that are linked to employee records or add payment or deduction profiles for those employees who currently do not have them linked to their employee record. You can do this either for the whole payroll or just for selected groups. The new values are used when you next run the payroll calculation process. You can view and audit report and also print pay rise slips to notify the employees affected by the changes.

You have two choices that control how this command works:

- **Update Existing Payments or Deductions.** Select this option if you only want to update employees who already have the payment or deduction profile that you select below on their employee record (displayed on the [Payroll - Processing - Payments & Deductions](#) form). You can either increase or decrease a permanent payment and deduction amount or payment and deduction rate on your employees' records by either an amount or by a percentage value.
- **Replace Existing and Create New Payments or Deductions.** Select this option if you want to both update employees who already have the payment or deduction profile that you select below on their employee record (displayed on the [Payroll - Processing - Payments & Deductions](#) form) and also create new payments or deductions for employees who do not currently have them.



Box	Description
<b>Payment or Deduction Profile</b>	The payment or deduction profile for which the changes will apply. Payment codes are displayed first and start with "P". Deduction codes start with "D". <b>Note:</b> Payment Profiles are maintained on the Payroll - Maintenance - Payment Profiles form and Deduction Profiles on the Payroll - Maintenance - Deduction Profiles form.
<b>Print Payrise Slips</b>	Select to view or print pay rise slips for the employees that are affected by the changes. You can also save the pay rise slips to a file for later viewing or printing. <b>Note:</b> Because this option is to inform employees who currently have the selected payment profile of a pay rise, this applies only if you selected both the Update Existing Payments or Deductions option and a payment profile rather than a deduction profile.
<b>Print Audit Trail</b>	Select to view or print a list of the employees that are affected by the changes, including the original value and new value. You can also save the list to a file for later viewing or printing.

<b>Update Value or Rate</b>	<p>Select to switch between either updating the payment or deduction's value or its rate. A value change affects the permanent value on the employee's record, displayed in the <b>Perm. Value</b> column on the <a href="#">Payroll - Processing - Payments &amp; Deductions</a> form. A rate change affects the rate on the employee's record, displayed in the <b>Rate</b> column on the <a href="#">Payroll - Processing - Payments &amp; Deductions</a> form.</p>
Update by Value or %	<p>Select to switch between entering either an amount or a percentage. This option is disabled if the <b>Replace Existing and Create New Payments or Deductions</b> option is selected. In this situation all the updates will be done using amounts (entered in the <b>New Value</b> box) rather than by percentages.</p> <p><i>For example, if an employee has an existing permanent value of £2000 on the <a href="#">Payroll - Processing - Payments &amp; Deductions</a> form for their salary payment and you enter an amount of £10.00 in this box, the permanent value will change to £2010. If however you enter a percentage of 10%, the permanent value will change to £2200.</i></p>
<b>Specified Value Only</b>	<p>Select to update only those employees that already have either the selected payment or deduction profile on the <a href="#">Payroll - Processing - Payments &amp; Deductions</a> form for the exact amount you enter in the <b>Original Value</b> box below. The amount you enter here is added to the existing value of the payment or deduction.</p> <p><i>For example, if you want to change a £500 annual bonus, currently paid only to selected employees, to £750, you would tick this box and enter 500.00 in the <b>Original Value</b> box and enter 250.00 in the <b>Adjustment Value</b> box.</i></p> <hr/> <p>Note: This applies only if you selected the Update Existing Payments or Deductions option.</p>
<b>Update Perm. or Temp.</b>	<p>This option allows you to control whether the changes to values are either permanent or temporary (this period only):</p> <ul style="list-style-type: none"> <li>• If the caption is Update Perm. or Temp. (Perm.), the Perm. Value column on the Payroll - Processing - Payment &amp; Deduction form is updated for each employee.</li> <li>• If the caption is Update Perm. or Temp. (Temp.), the Temp. Value column on the Payroll - Processing - Payment &amp; Deduction form is updated for each employee.</li> </ul> <hr/> <p><b>Note:</b> This applies only if you selected the Replace Existing and Create New Payments or Deductions option and the Update Value or Rate (Value) box is ticked.</p>
<b>Original Value</b>	<p>Enter the current amount of the payment or deduction you want to update.</p> <hr/> <p><b>Note:</b> This applies only if you selected the Update Existing Payments or Deductions option and the Specified Value Only box is ticked.</p>
<b>Adjustment Value</b>	<p>Enter the amount you want to add to the selected payment or deduction. You can enter a positive amount to increase the payment or deduction, or enter a negative amount to decrease it.</p> <p>This box is called <b>New Value</b> if the <b>Replace Existing and Create New Payments or Deductions</b> option is selected. The new amount and payment or deduction profile is added to the employees' records if the profile is not already used. Because new payments or deductions are added to the employee record, you can only enter a positive amount in the <b>New Value</b> box.</p> <hr/> <p><b>Note:</b> This is enabled only if the <b>Update by Value or %</b> box is ticked.</p>
<b>Percentage</b>	<p>These are enabled only if the <b>Update by Value or %</b> box is not ticked. In other words you want to update either the employees' payment or deduction rate or value by a percentage rather an amount.</p> <p>Enter the percentage by which you want to change the existing payment or deduction.</p>
<b>Decimal Places</b>	<p>These are enabled only if both the <b>Update Value or Rate</b> box and the <b>Update by Value or %</b> box are not ticked. In other words you want to update the employees' payment or deduction rate by a percentage. You can enter from 1 to 4 decimal places.</p>

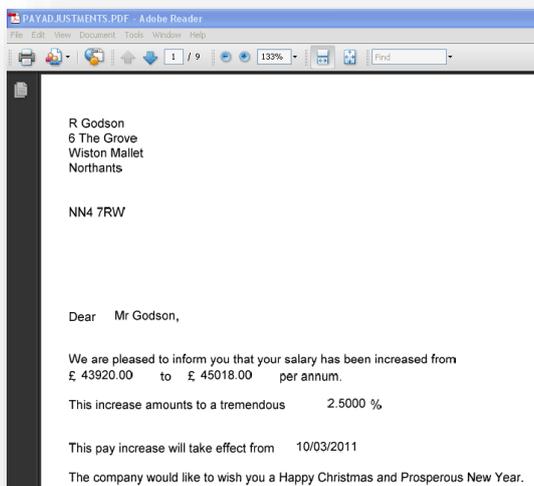
Use the **Pay/Ded Changes** command on the **Payroll - Global Changes** menu to either change existing payments or deductions that are linked to employee records or add payment or deduction profiles for those employees who currently do not have them linked to their employee record. You can do this either for the whole payroll or for just for selected groups. The new values are used when you next run the payroll calculation process. You can view an audit report and also print pay rise slips to notify the employees affected by the changes.

Two options control how this works:

- **Update Existing Payments or Deductions.** Select this option if you only want to update employees who already have the payment or deduction profile that you select below on their employee record (displayed on the [Payroll - Processing - Payments & Deductions](#) form). You can either increase or decrease a permanent payment and deduction amount or payment and deduction rate on your employees' records by either an amount or by a percentage value.
- **Replace Existing and Create New Payments or Deductions.** Select this option if you want to both update employees who already have the payment or deduction profile that you select below on their employee record (displayed on the [Payroll - Processing - Payments & Deductions](#) form) and also create new payments or deductions for employees who do not currently have them.

1. Open the **Payroll** folder and then click **Global Changes** or click the **Payroll & HR** tab on the Ribbon Bar and then click **Payroll - Global Changes**.
2. Click **Pay/Ded Changes**.
3. If you are using groups, in the **Select Payroll Groups** list, click to select the group(s) you want to process and then click **OK**.
4. In the list box provided, click to select the payment or deduction profile to be updated.
5. Use the options to determine the reports to print and how you want the values to be added or changed.
6. Click **OK**.
7. On the **Publisher** form, click the tab to select the output device you want to use and then complete any settings or options you want to apply to the output device. To process the output, click **Publish**. If you selected to print both the audit trail and pay rise slips, the **Publisher** form is displayed for each report so you can, for example, print them to different printers if necessary.

**Tip:** To zeroise payments and deductions balances, use the [Payroll - Global Changes - Zeroise Pay/Ded Balances](#) form.



The screenshot shows a PDF document titled 'LIST.PDF' containing a 'Payroll Global Change Report' for Orion Vehicles Leasing, printed on 10/03/2011 at 11:24 by MANAGER. The report is a table with three columns: Employee, Original Value, and New Value. It lists 15 employees and their corresponding salary changes.

Employee	Original Value	New Value
1001 Mr R Godson	3650.00	3751.50
1003 Mr D C Wellington	1059.17	1095.90
2001 Mrs L Quigley	1505.15	1542.78
2003 Mrs L Gins	1168.50	1197.71
2004 Miss W Turner	1468.50	1505.21
3001 Mr K Harris	1751.83	1795.63
3002 Mrs A Owen	1678.92	1720.89
3003 Mr G Derwent	2451.83	2513.13
3005 Mr D Jackson	1950.00	1998.75
3006 Mr S Newheart	1460.17	1498.67
3007 Mr S Thompson	2208.00	2263.20
4001 Mrs J Elsworth	474.56	486.42
4002 Mrs J Fisher	472.99	484.81
4004 Mrs A Leedham	610.00	625.25
4005 Mr G Harper	563.08	577.16
4006 Mr M Johnson	656.92	673.34
5001 Mr L Furton	615.39	630.77

## 5.6.4 Pension Scheme Transfer

Use the **Pension Scheme Transfer** command to transfer employees from one pension scheme to another. This facility is available if you have selected the [Use Advanced Pension Processing](#) option on the **Options Page 2** tab of the [Payroll - Utilities - Set Options](#) form.

This command is available so that employees in Contracted Out Money Purchase (COMP) and other schemes can be easily transferred to a new pension scheme. Contracted out Money Purchase (COMP) occupational pension schemes that operate on a defined contribution basis will be abolished from 6 April 2012. This affects NI category codes F, G and S, which are used for employees' in COMP schemes and Appropriate Personal Pension (APP) schemes for directors. These pension schemes and the NI codes F, G and S will be invalid from 6 April 2012.

The application updates all the employees who are linked to the old scheme as long as their NI codes are appropriate for the chosen new scheme.

**Pension Scheme Transfer**

Report Only  
 Transfer and Report

**Scheme**  
 From : COPENSION Company pension scheme (COMP)  
 To : OCCPENSION Occupational Pension Scheme (COMP)

**Range**  
 First Profile : 001 Directors  
 Last Profile : 005 Sub-Contractors  
 First Employee : 1001 Godson  
 Last Employee : 3007 Thompson

**Copy**  
 Ers and Ees Contribution Types & Rates  
 Ers and Ees Contributions Currently Due  
 Ers and Ees Contributions TD  
 Ers and Ees 'Net Of Basic Rate Tax' settings  
 AVC Types & Rates  
 AVC Currently Due  
 AVC TD

OK Cancel

Pension schemes for employees are recorded on the [Payroll - Processing - Pensions](#) form. For each employee that is transferred to a new pension scheme, a new pension record is added to the form and the leave date on the old pension record is updated with the date of the transfer.

**Orion Vehicles Leasing Pension Scheme Transfer Report**

Created on 04/01/2012 at 16:16 by MANAGER  
 From Scheme COPENSION To Scheme OCCPENSION  
 For Employees between 1001 and 3007  
 For Profiles between 001 and 005

Orion Vehicles Leasing Pension Scheme Transfer Report Page 1  
 DUMMY RUN - NO UPDATE

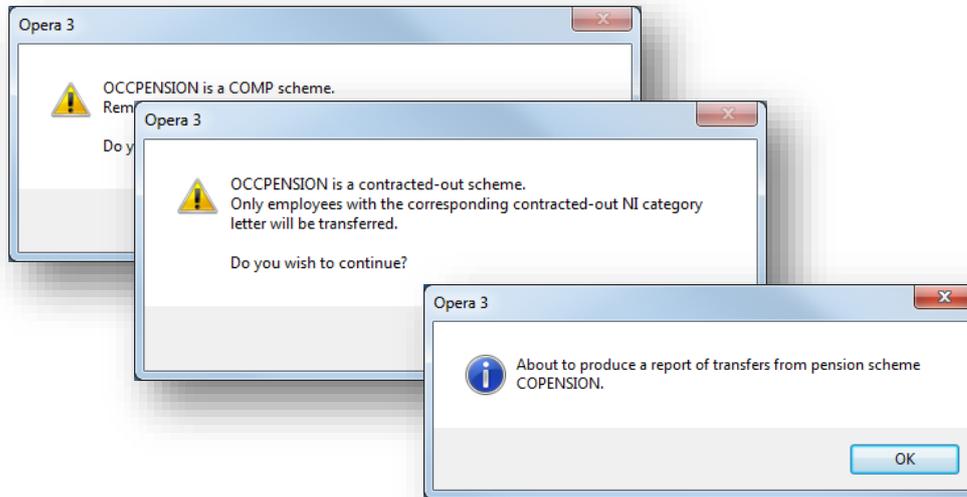
Employee	NI Cat.	NINO	Dept.
<b>Group: M - Monthly</b>			
<b>Profile: 001 - Directors</b>			
1001			Richard Godson F GY548374A ADMIN
1003			David Charles Wellington F WE187566D ADMIN
Ers and Ees Contribution Types & Rates	N		AVC Types & Rates N
Ers and Ees Contributions Currently Due	N		AVC Currently Due N
Ers and Ees Contributions TD	N		AVC TD N
Ers and Ees 'Net Of Basic Rate Tax' settings	N		

For Groups: M - Monthly

You can choose the **Report Only** option to print the report without changing pension schemes or choose the **Transfer and Report** option to change pension schemes and print a report.

**Tip:** Print the [Payroll - Periodical Reports - Scheme Contributions](#) report to see a listing of the pension schemes already set up together with the employer and employee payments that are currently due and already paid to the pension provider.

There are various checks that may be displayed depending on which pension schemes are in use.



Box	Description
<b>From Scheme</b>	The old pension scheme from which the employees will be transferred.
<b>To Scheme</b>	The new pension scheme to which the employees will be transferred.
<b>Range</b>	The range of employees and employee profiles. An <a href="#">employee profile</a> defines common characteristics to groups of employees or to individual employees. For example, they include an indicator that controls whether the employee is a member of a Contracted Out Money Purchase scheme before 6 April 2012, is a director, or is paid by BACS. You can therefore easily choose profiles with specific attributes if required.
<b>Copy</b>	You can choose to copy these details to the new pension scheme: <ul style="list-style-type: none"> <li>• Employer's and employees' contributions types and rates (a period's contribution percentage or value).</li> <li>• Employer's and employees' contributions currently due (to the pension provider).</li> <li>• Employer's and employees' contributions to date (total paid to the pension provider for the current tax year and previous tax years).</li> <li>• Employer's and employees' net of basic rate tax settings (whether the contribution is calculated net of basic rate tax for the employer, employee or both).</li> <li>• Additional Voluntary Contributions' types and rates (a period's AVC percentage or value).</li> <li>• Additional Voluntary Contributions currently due (to the pension provider)</li> <li>• Additional Voluntary Contributions to date (paid to the pension provider for the current tax year and previous tax years).</li> </ul>

### 5.6.4.1 To Transfer Employees between Pension Schemes

This command is available so that employees in Contracted Out Money Purchase (COMP) and other schemes can be easily transferred to a new pension scheme. Contracted out Money Purchase (COMP) occupational pension schemes that operate on a defined contribution basis will be abolished from 6 April 2012. This affects NI category codes F, G and S, which are used for employees' in COMP schemes and Appropriate Personal Pension (APP) schemes for directors. These pension schemes and the NI codes F, G and S will be invalid from 6 April 2012.

**Note:** Make sure the scheme to which you are going to transfer the employees is set up on the [Payroll - Maintenance - Pension Schemes](#) form before transferring employees between pension schemes.

1. Open the **Payroll** folder and then click **Global Changes** or click the **Payroll & HR** tab on the Ribbon Bar and then click **Payroll - Global Changes**.
2. Click Pension Scheme Transfer.
3. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
4. In the boxes provided, choose the **From** and **To** Schemes, enter a range and select the attributes to copy.
5. Click OK.
6. On the Publisher form, click the tab to select the output device you want to use and then complete any settings or options you want to apply to the output device. To process the output, click Publish.



### 5.6.5 Auto Enrolment Updates

This form (accessed from the **Payroll - Global Changes** menu) is designed to help you easily set up many employees for auto enrolment. You can set the status, category and auto-enrolment dates for lots of employees at the same time. The form is presented using different steps to complete the process.

**Important:** For full details about auto enrolment you must refer to the information provided by The Pensions Regulator and the Department of Work and Pensions. Some of these sources of information are listed in the Useful Web Sites section.



Auto Enrolment Settings F12

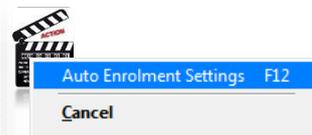
Cancel

## Pensions Act 2008

The Pensions Act 2008 introduced a new requirement for employers to automatically enrol any eligible jobholders working for them into a workplace pension scheme that meets certain requirements, and also to pay a minimum employer contribution. From 1 October 2012, this change to the pensions law will start to affect employers. The changes mean that some employers will have to enrol their employees into a pension scheme and pay into that scheme. These new requirements are also more commonly known as 'auto enrolment'.

### 5.6.5.1 Step 1

The first step is to select the employees to update.

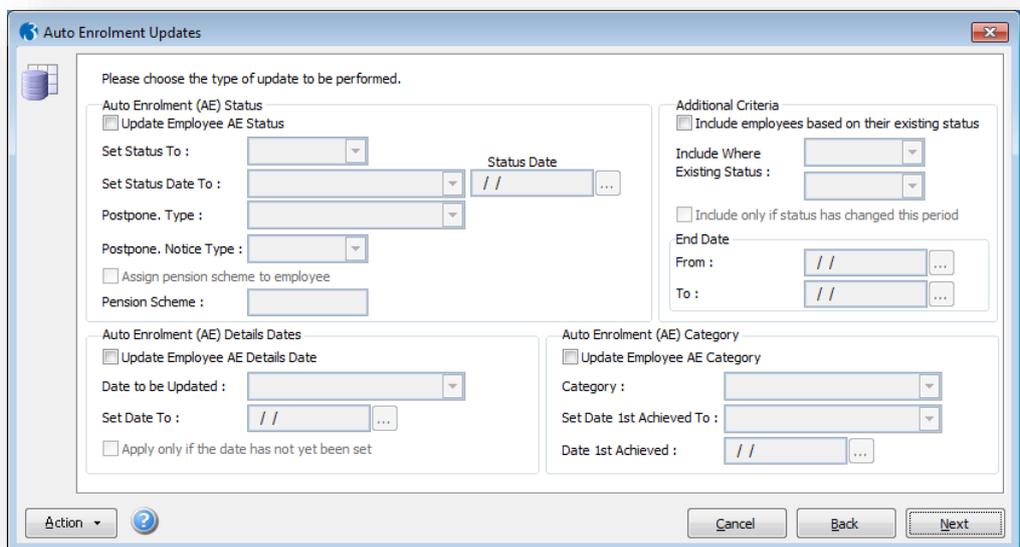


Box	Description
<b>Report only</b>	This option displays a report but does not update the selected employees' records. Use this option first to check how each employee will be updated.
<b>Update and Report</b>	This option displays a report and also updates each selected employee's record with the chosen criteria.
<b>Profile</b>	A list of employee profiles that have been set up in Payroll. These <b>profiles</b> provide common characteristics for groups of employees which are linked to each individual employee record. You can select one or more employee profiles using the <b>From</b> and <b>To</b> boxes.
<b>Employee</b>	The list of employee codes. You can select one or more employee codes using the <b>From</b> and <b>To</b> boxes.
<b>Length of Employee</b>	You can select to include all employees or only those that started in the current pay period. This option works with the employee profile and employee code range. To include only new employees, choose all employee profiles and codes and select <b>New Starters Only</b> .
<b>Department</b>	A list of departments that have been set up in Payroll. These codes are linked to each individual employee record. You can select one or more departments using the <b>From</b> and <b>To</b> boxes.
<b>Apply pension scheme selection criteria</b>	You can apply a pension scheme to each employee when their records are updated. This applies only if the <b>Use Advanced Pension Processing</b> option on the <a href="#">Payroll - Utilities - Set Options</a> form is selected.
<b>Auto Enrolment Category</b>	You can select employees using their auto enrolment category. These are updated automatically by the <b>Calculation</b> command and displayed on the <a href="#">Payroll - Processing - Pensions - Auto Enrolment Settings</a> form.

<p><b>Auto Enrolment Category...</b></p>	<p>Eligible Jobholders are aged between 22 and state pension age and have auto enrolable earnings above the earnings trigger. These workers will earn more than £8,105 in the 2012-13 year.</p> <p>Non-Eligible Jobholders are either:</p> <p>Aged between 16 and 74, have auto enrolable earnings below the earnings trigger but above the qualifying earnings lower threshold. These workers will earn between £5,564 and £8,105 in the 2012-13 tax year.</p> <p><b>Aged 16 to 21, or state pension age to 74, and have auto enrolable earnings above the earnings trigger.</b> These workers will earn more than £8,105 in the 2012-13 tax year.</p> <p>These workers are not auto-enrolled, however they can opt into a qualifying pension scheme. In such circumstances both the employer and the employee will make contributions.</p> <p>Entitled Workers are aged between 16 and 74 and have auto enrolable earnings below the qualifying earnings lower threshold.</p>
<p><b>Include only if category changed this period</b></p>	<p>Opera records all employees whose status has changed in this period. You can restrict the employees whose auto enrolment category has changed in the current pay period.</p>

### 5.6.5.2 Step 2

The second step is to choose the details to update, for example their auto-enrolment date and the chosen pension scheme.



Box	Description
<b>Update Auto Enrolment (AE) Status</b>	<b>This box is disabled if the Update Auto Enrolment (AE) Category box is selected.</b>
<b>Set Status To</b>	Set the employees' status to: 'Auto-Enrolled', 'Postponed', 'Already in QS' (qualifying pension scheme) or 'DB/Hybrid' (defined benefit or hybrid scheme). The relevant boxes in this section will be enabled where necessary according to the status. Set this to 'N/A (not applicable)' if auto enrolment is not relevant to the employee. Set this to 'None' if the box has previously been set incorrectly. This resets the employees' auto enrolment details.
<b>Set AE Date To</b>	The auto enrolment date. You can enter the date manually or select one of the following:

<b>Set AE Date To...</b>	<ul style="list-style-type: none"> <li>Your staging date</li> <li>The first day of the current pay reference period</li> <li>The employees' start dates.</li> </ul> <p><b>Note:</b> This applies if the status is set to 'Auto-Enrolled'.</p>
<b>Set Postpone. End To</b>	<p>This controls whether and how the <b>Postponement End</b> date is updated. You can enter the date for the end of the postponement period or select one of the following:</p> <ul style="list-style-type: none"> <li>Last day of the current pay reference period</li> <li>Last day of the next pay reference period</li> <li>Last day of the pay reference period after the next pay reference period.</li> </ul> <p><b>Note:</b> This applies if the status is set to 'Postponed'.</p>
<b>Postpone. Type</b>	<p>The type of postponement, which can be set to Staging Date, New Starter or eligible jobholder. Auto-enrolment can be postponed for up to three months after:</p> <ul style="list-style-type: none"> <li>The staging date for auto enrolment for existing employees</li> <li>The day after a new starter's first working day if they start after the employer's staging date.</li> <li>The day after an employee meets the criteria for an eligible jobholder.</li> </ul> <p><b>Note:</b> This applies if the status is set to 'Postponed'.</p>
<b>Postpone. Notice Type</b>	<p>The type of postponement notice given to the employee. These are valid notice types:</p> <ul style="list-style-type: none"> <li><b>General Notice A.</b> This contains the information that must be provided to all the different categories of worker.</li> <li><b>General Notice B.</b> This is similar to notice A but it excludes the information for jobholders who are already active members of a qualifying scheme with that employer.</li> <li><b>Tailored Notice for a Jobholder.</b> This contains information for a jobholder who is not an active member of a qualifying scheme with that employer.</li> <li><b>Tailored Notice for an Entitled Worker.</b> This contains information for an entitled worker who is not an active member of a qualifying scheme with that employer.</li> </ul>
<b>Assign pension scheme to employee</b>	<p>Enabled if the <b>Set Status To</b> box is 'Auto-Enrolled' and the <b>Advanced Pension Processing</b> feature is used. This is controlled by the associated option on the <a href="#">Payroll - Utilities - Set Options</a> form.</p>
<b>Pension Scheme</b>	<p>Enabled if the <b>Assign Pension Scheme to Employee</b> box is selected. The auto enrolable pension scheme for the employee. Only pension schemes on the <a href="#">Payroll - Maintenance - Pension Schemes</a> form that have the <b>Use for Auto Enrolment</b> box selected are permitted.</p>
<b>Auto Enrolment (AE) Details Dates</b>	
<b>This box is disabled if the Auto Enrolment (AE) Category box is selected.</b>	
<b>Update Employee AE Details Date</b>	<p>Select to update the selected employees' records with dates when different auto enrolment employer duties were carried out, for example when employees were sent information about auto enrolment.</p> <p>Select also to update employees' records with other auto enrolment dates. For example, when they first achieved eligible jobholder status.</p>
<b>Date to be Updated</b>	<p>The type of action and status that need to be recorded. Select from:</p> <ul style="list-style-type: none"> <li>AE Info to EE ( auto enrolment information to employee)</li> <li>Contract-Based Info. to EE ( contract-based pension information to employee)</li> <li>Right to Opt In Info to EE</li> <li>Opt-In Commencement</li> <li>Right to Join Info. to EE</li> <li>Qual. Scheme Info to EE (qualifying pension scheme information to employee)</li> <li>Active Memb. Achieved (active membership of a pension scheme achieved)</li> <li>Postpone. End (auto enrolment postponement ended)</li> <li>Postpone. Notice to EE (auto enrolment postponement information to employee)</li> <li>Opt-Out Period Start (auto enrolment opt out period start date)</li> </ul>

<b>Date to be Updated...</b>	<ul style="list-style-type: none"> <li>• Date EJ 1st Achieved (auto enrolment status of eligible jobholder first achieved date)</li> <li>• Date NEJ 1st Achieved (auto enrolment status of non eligible jobholder first achieved date)</li> <li>• Date EW 1st Achieved (auto enrolment status of entitled worker achieved date).</li> </ul>
<b>Set Date To</b>	The date for the action or status selected from the <b>Date to be Updated</b> list.
<b>Apply only if the date has not yet been set</b>	Select to update the date for the chosen action or status only if the date has not already been previously set. For example, if the date for sending information to employees has already been set, this will not be set again if this box is selected.
<b>Additional Criteria</b>	
<b>Include employees based on their existing status</b>	<p>Select this box to update employees who either do or do not already have a specific status. For example, you can select only employees who have already opted out of auto enrolment, or select only employees who have not opted out of auto enrolment.</p> <p><b>NB:</b> End Date parameters may be used for filtering out employees coming to the end of their postponement. Enter a range of dates to select appropriate Postponed Employees to alter.</p>
<b>Include only if status has changed this period</b>	Select to include employees only if their status (chosen in the <b>Include Where Existing Status</b> box) has changed in the current pay period.
<b>Postponement End Date</b>	<p>An employer can postpone Auto Enrolment for up to three months after the following dates:</p> <ul style="list-style-type: none"> <li>• their staging date, or</li> <li>• new employees' start dates, or</li> <li>• the date that employees become 'Eligible Jobholders'.</li> </ul> <p>It is likely then that postponement dates will be different for many employees, depending on their circumstances. You will therefore need to ensure that, as employees reach the end of the postponement period, that their status is changed from 'Postponed' to another status like 'None'. These date boxes make it easier to select only employees that are already postponed and are nearing the end of the postponement period. You may want to do this in batches only for employees who reach the end of their postponement period, for example only employees who reach the end of the postponement period in a certain month, say April 2013.</p> <p><b>Note:</b> These boxes are enabled only if the boxes under Include employees based on their existing status boxes are set to 'Already Postponed' to select only employees that have already been postponed.</p>
<b>Auto Enrolment (AE) Category</b>	
<b>This box is disabled if either the Auto Enrolment (AE) Status or the Auto Enrolment Employee AE Details Dates boxes are selected.</b>	
<b>Update Employee AE Category</b>	Select this box to update the employees' auto enrolment categories and respective dates.
<b>Category</b>	<p>The category to update the selected employees with: Eligible Jobholder, Non Eligible Jobholder, Entitled Worker, or not applicable. See <a href="#">above</a> for details.</p> <p>Set this to 'None' if the box has previously been set incorrectly. This resets the employees' auto enrolment category details.</p>
<b>Set Date 1st Achieved To</b>	This can either be set manually or set automatically according to your staging date, the first day of the current pay reference period or the chosen employees' start dates.
<b>Date 1st Achieved</b>	<p>The date when the employees first achieved the chosen category.</p> <p><b>Note:</b> This applies only if the box above is set to 'Input Manually'. The date is updated automatically for all the other choices.</p>

**Note:** Clarification from TPR explain that Opt-out dates are 'individual' to each employee (and is one if the reasons why you can't set the opt-out date via the Opera 'global AE Updates' process; it's an individual thing).

## Employees Who Reach Pension Age

Notes

When an employee reaches state pension age they must not be auto enrolled but they can opt in to a pension if they want to. When an employee reaches 75 they can neither be auto enrolled nor can they opt in to a pension. A warning message will be displayed if the selected employees are aged between 60 and 75 so you can decide the right course of action.

Set the employees' status to: 'Auto-Enrolled', 'Postponed', 'Already in QS' (qualifying pension scheme) or 'DB/Hybrid' (defined benefit or hybrid scheme). The relevant boxes in this section will be enabled where necessary according to the status.

Set this to 'N/A' (not applicable) if auto enrolment is not relevant to the employee. Set this to 'None' if the box has previously been set incorrectly. This resets the employees' auto enrolment details.

Select this box to update employees who either do or do not already have a specific status. For example, you can select only employees who have already opted out of auto enrolment, or select only employees who have not opted out of auto enrolment.

End Date parameters may be used for filtering out employees coming to the end of their postponement. Enter a range of dates to select appropriate Postponed Employees to alter

The second step of the Global Wizard is all about what to globally update, however does feature 1 more additional filter for existing statuses.

Assign pension scheme to employee  
Enabled if the Set Status To box is 'Auto-Enrolled' and the Advanced Pension Processing feature is used. This is controlled by the associated option on the Payroll - Utilities - Set Options form.

Select to update the selected employees' records with dates when different auto enrolment employer duties were carried out, for example when employees were sent information about auto enrolment.

Select also to update employees' records with other auto enrolment dates. For example, when they first achieved eligible jobholder status.

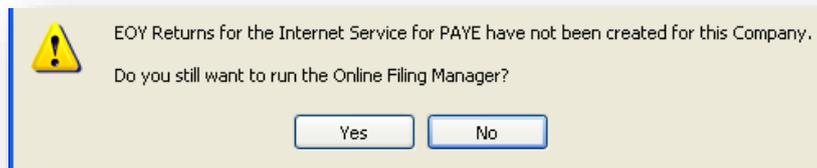
Select this box to update the employees' auto enrolment categories and respective dates.

The category to update the selected employees with: Eligible Jobholder, Non Eligible Jobholder, Entitled Worker, or not applicable



## 5.7 Online Filing Manager (OFM)

This menu is provided to enable a user to connect to the Pegasus Online Filing Manager. The Pegasus Online Filing Manager provides employers with the facility to submit their RTI Submissions *End of Year returns* to Government Gateway.



Online Filing Manager is a Pegasus application that submits HMRC returns to the Government Gateway. Online Filing Manager is a separate software product that must be installed beforehand.

You have to register and enrol with the Government Gateway and activate the PAYE Internet Service for Employers. Refer to the HMRC web site for guidelines about the nature of the service, who is eligible and the steps you need to take to enrol. Make sure you enrol in plenty of time to send in your returns by their due dates.

You use the Online Filing Manager command on either of these menus to run the application from Opera:

- Payroll - EOY/Special Reports
- Payroll - RTI Submissions

You use the Online Filing Manager command on the Payroll - EOY/Special Reports menu to run the Online Filing Manager from within Opera 3. Online Filing Manager is a separate software product that must be installed beforehand.

Please refer to OFM help for further information.

### **Some useful information for OFM;**

- Port 443 is required for OFM Submissions
- Does NOT cater for part submissions
- Remember the Submission log can be found in a txt file via Windows Explorer (Different ones for EOY and In-Year – In Year does not offer e-mail confirmation like EOY)
- Must submit a successful test submission before live submission

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**Important:** To submit each company's P14 (End of Year Summaries) and P35 (Employer Annual Return) in one submission in Online Filing Manager, all the output files must be in the same folder on the computer.

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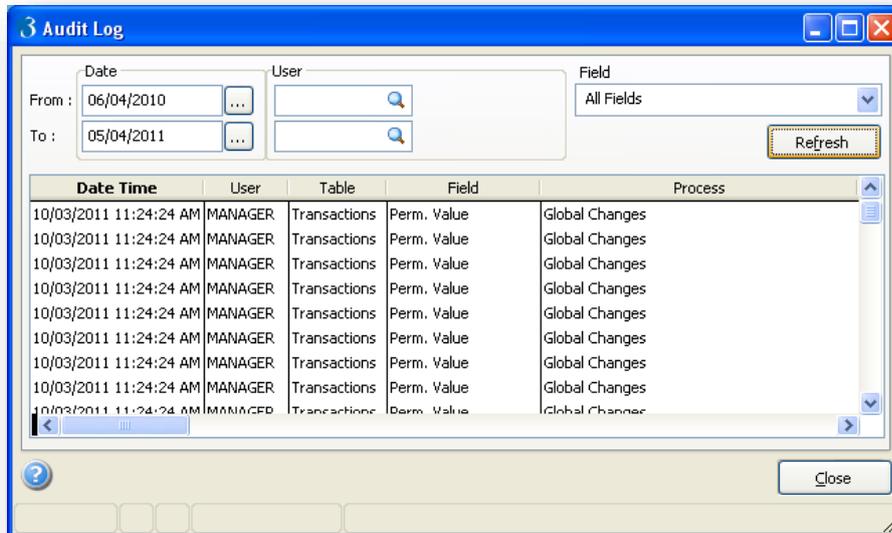
**Tip:** Online Filing Manager can also be used to submit VAT100 Returns to HMRC using VAT details for invoices and credit notes posted in Opera 3. For more information, see the [Online VAT100 Returns](#) Help topic.

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## 5.8 Audit Log

Notes

Use the Audit Log command to display a log record of changes that have been made to employee's details in the Payroll Processing command. The log record also displays who changed the details. The Field list box displays the fields that have been changed. You can choose the field you are interested in, or choose All Fields to see all the fields that have changed.



You can report on the Audit Log table using Reports or even XRL

You can also right mouse click on the grid heading and copy the contents into Excel for further analysis

### To Display the Audit Log

1. Open the Payroll folder, click Utilities and then click Audit Log.
2. In the Date boxes, specify the range of dates when the changes were done.
3. In the User boxes, specify the user or range of users who made the change. A blank entry means all users will be selected.
4. In the Field box, select the field you are interested in, or choose All Fields to see all the fields that have changed.
5. Click Refresh. You can also print a copy of the log using the Print icon on the toolbar.

**Warning:** The audit log is cleared by the [End of Year Cleardown](#) command.



## 5.8.1 Forms that have Audit Logging

Below is a table of all forms that have the automatic Audit Logging facility.

Payroll	Personnel
Employee Processing	Processing – Main Processing Form
Employee To-Date	Processing – Personal
Employee Details & Bank	Processing – Contacts
Employee Payments & Deductions	Processing – Banks
Employee Override	Processing - Education
Employee Leavers	
Employee Transfer	
Utilities, Zeroise Balances	
Utilities, Tax Code Changes	
Utilities, Global Changes	
Set Options	

## 5.8.2 Audit Log specifics

- Audit details will be held for the current tax year only.
- Inserts and Updates will be logged.
- Only User interactive forms will log any changes, for example, the Employee to-Date form will log changes but running a Calculation will not.
- Running an individual employee Calculate will update the Audit Log as specific changes may have been made in the Payments & Deductions screen.
- The main employee based payroll and personnel forms will be logged. This will cover the most important changes to items, for example, tax and NI figures, an employee's Payments & Deductions and an employee's main personnel details.
- Set Option changes, although itself not a User interactive form, will be logged. This is an exception.
- Changes made to the database directly will not get logged. Only changes made via forms.
- The Audit Log file will be cleared automatically at Payroll Year End. The User will not be able to 'selectively' clear down the Audit Log.

## Accreditation Training Courseware

### 6 Statutory & Advanced Processing

#### 6.1 Statutory Sick Pay (SSP)

The user has the ability to record details of an employee's sick days by means of an additional Action menu item, SSP/SMP/SPP – SSP Absence. This will only be available to the user if they have selected to use 'Full SSP Processing' on Page two of the default groups Options.

##### *Glossary of Terms and Stipulations*

Further information for the following can be found in the Statutory Sick Pay Manual for Employers (E14).

<b>Period of Incapacity to Work (PIW)</b>	<p>Before payment of SSP to an employee can be considered, they must be incapable of work for at least four or more calendar days in a row.</p> <p>A spell of sickness of four or more calendar days in a row is called a Period of Incapacity to Work and is the minimum amount of sickness that counts for SSP.</p> <p>All days of incapacity, or deemed incapacity, count towards these four days, including weekends, holidays and any other days that the employee would normally be expected to work (termed 'Qualifying Days')</p>
<b>Linking PIW</b>	<p>Any two PIWs that are separated by 56 days or less are 'linked' and are treated as one PIW.</p> <p>An employee can have any number of PIWs which can link together.</p> <p>Remember that a PIW must always be formed before there can be a link, that is the employee must be sick for at least another four days in a row. Odd days of sickness do not form a PIW and so cannot link. Historically, PIW's can be linked over a period of 3 years.</p>
<b>Qualifying Days</b>	<p>Qualifying days are the only days for which SSP can be paid. They are also the only days that count as Waiting Days (see below).</p> <p>Qualifying days are usually the days of the week on which the employees are required by their contract to be available for work. Bank Holidays do not interrupt the normal pattern of Qualifying Days.</p>
<b>Relevant Period</b>	<p>The Relevant Period is needed to establish the number of days, weeks or months by which to divide earnings by. All earnings paid in the 'relevant period' will be divided by the number of days, weeks or months in that 'relevant period'.</p> <p>The 'relevant period' is defined as the period between:</p> <ul style="list-style-type: none"> <li>the last normal payday before the start of the PIW, that is before the first day of incapacity. This pay day will be the end of the 'relevant period', and</li> <li>the last normal pay day, falling no less than eight weeks before the pay day at 1. The day after this payday will be the start of the 'relevant period'.</li> </ul> <p>The employer should include earnings paid after the date at 2, up to and including those paid on the date at 1.</p>
<b>Waiting Days (WD)</b>	<p>SSP is not payable for the first three QDs in a PIW. These are called waiting days. If necessary an employer can carry forward WD's into a linked PIW.</p> <p>If two PIWs do link, WDs are only served once during a PIW or linked PIW.</p>
<b>SSP Forms</b>	<p>There are several forms that may need to be used when dealing with SSP. Further information can be obtained from the booklet CA30. The forms are listed below:</p> <ul style="list-style-type: none"> <li>SC2 – Self Certification form</li> <li>SSP1 – Change-over form</li> <li>SP1(L) – Leavers Statement</li> <li>SSP2 – Record Sheets</li> <li>Linking Letters – Forms BF220, BF220A, BF220B and BF220C</li> </ul>



Refer to HMRC website for further details regarding the SSP Processing, in particular the E14 guide.

[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

<b>Lower Earnings Limit (LEL)</b>	An employee whose average weekly earnings are below the LEL for NI purposes is not entitled to SSP. This LEL is set each year by the Government.
<b>Employee is sick for three calendar days in a row or less</b>	The SSP Scheme does not cover employees who are sick for three calendar days in a row, or less.

Notes

**SSP over Company Weeks**

**Holiday –**

Weekly payroll. If you have an employee who has sickness days entered in his SSP diary for long term sickness, this will most likely span into future periods. The system does not allow creation of new Future SSP entries, but when creating the PIW, which must start in the current or previous period, the system will allow the same PIW to extend beyond the current period into a future period. Future extended PIW days will show in the Calendar as 'S' days [i.e. SSP Payable] but will not be paid until they become current. The system does not allow future SSP entries to be paid in advance for safety's sake i.e. in case the employee returns to work early (in which case SSP would be overpaid)

Imagine the company are currently in period 37 – around Christmas time. The whole company will be on holiday for one week, period 38. In the Utilities-Pay Period they have entered 1 week company holiday.

They have done a calculation for the whole of the weekly group. Please note that by design Opera will only pay 1 weeks SSP [5 days] for an employee's PIW that spans the current and future period (week 37-38 for example). If none the less you want to advance pay SSP where periods of holiday are involved then you can do the following;

**NB: This will be subject to testing and value checking etc.**

You could set the employee as being paid the equivalent to a full weeks of SSP for the future week (maybe by creating a separate Payment Profile to separate out what is being processed for reporting purposes). When they return from the holiday and then run the payroll, the system will naturally want to pay for that future week (which is now current/previous). Allow this payment to ensure the correct SSP boxes (to-date form) are updated and then use a plain deduction profile to cancel out the payment that was made for the SSP prior to the holiday. This will ensure they will not be paid double. Please note that the company will need to check the P32 for the PTS (13% Threshold Scheme) calculation.

**NB:** If the 'Use Full SSP Processing' option is cleared, the employer must enter SSP payments manually when they apply in any given period.

Check the Set Options settings are as appropriate;

- Use Full SSP Processing
- SSP Qualifying Days Pattern
- Keep SMP/SSP/TC History

Check the PAYE/NI/SSP/SMP/SPP Tables

Within Table 1 and Table 2 the SSP tab contains all of the fields required for the correct calculation of SSP, according to legislation.

	Rate	Range
0		102.00
1	81.60	
2		
3		
4		
5		
6		
7		
8		
9		

Waiting Days :	3
Days to make PIW :	4
PIW Link Period Days :	56
Maximum SSP Weeks :	28
Warning Week No. :	23
Max PIW Link Years :	3
Relevant Period :	8
Recovery Percentage :	13.00

<b>Rate</b>	This is the SSP Rate that corresponds to the SSP Range. This is the total weekly payable SSP, which will be calculated by the product to a daily rate.
<b>Range</b>	This is the SSP Range that corresponds to the SSP Rate. The Range specified here is the current LEL. An employee must qualify for SSP by having calculated weekly earnings above this LEL.
<b>Waiting Days</b>	The number of qualifying days in a period of incapacity for work (PIW) during which SSP is not payable.
<b>Days to make PIW</b>	The number of continuous sickness days to form a PIW
<b>PIW Link Period Days</b>	The number of days that determines whether PIWs are linked, which is normally if the gap between them is 56 days or less.
<b>Maximum SSP Weeks</b>	The maximum number of weeks SSP entitlement. The program will warn you if you approach this limit when you reach the warning week number specified below.
<b>Warning Week Number</b>	See above. A warning will be given at this week number.
<b>Max PIW Link Years</b>	The maximum number of years over which PIWs can be linked.
<b>Relevant Period</b>	The relevant period for SSP. Currently, for weekly-paid employees, the relevant period is the 8 weeks ending on the last payday before your employee went sick.
<b>Recovery Percentage</b>	The percentage of SSP that the employer may be entitled to recover under the Percentage Threshold Scheme, for which they have to qualify.
<b>Old SSP Rate 1</b>	This field allows the entry of an alternative SSP rate to that of the current table, should there be a requirement to calculate historical SSP, where the payment date is before the current rate stored in Table 1.

If you have selected the Use Full SSP Processing on the Payroll > Utilities > Set Options form, you can record absence details to use as the basis for calculating Statutory Sick Pay (SSP).

You must ensure you have created an SSP type payment profile in the Payroll > Maintenance > Payment Profile command. The application can then automatically calculate an employee's SSP for the period and maintain the relevant history.

*The PTS scheme is available for all ERs (it used to apply only for Small Employers entitled to SER).*

#### Quick check box

*To work out if you can get back any of the SSP you have paid you need to: 1. Add together the SSP you have paid to all your employees in all your PAYE schemes in the tax month. 2. Add together your gross Class 1 NICs liability in all your PAYE schemes for the same tax month and calculate 13% of this sum. Round down any fractions of a penny at the end of this calculation. 3. If the amount at 1 is more than the amount at 2, you can recover the difference.*

#### For example

*Total Class 1 NICs due for tax month £75.00*

*13% of that is £9.75*

*Total SSP paid in tax month £160.00*

*Amount you are claiming £150.25*

To record SSP absence, you use the SSP Absence command on the Stat. Payments submenu of the Action menu associated with either the Payroll Processing form.

**Note:** When using the Payroll module for the first time, it may be necessary for you to enter details about previous PIWs (Period of Incapacity for Work) using the To-Date command on the Action menu associated with the Payroll Processing form.

SSP absence records are recorded against a diary. Days are colour-coded and the key shows the difference between Qualifying, Non-qualifying and Closed Absence (closed absence relates to paid SSP absence days that cannot be edited or deleted). These are determined by the SSP qualifying days profile assigned to the employee. The SSP Diary form uses a character to identify each classification of absence as follows:

- **A** indicates a non-PIW day of absence
- **N** indicates a non-qualifying sickness day
- **P** indicates that SSP has been paid for the day (this is *after* a payroll calculation)
- **S** indicates a qualifying sickness day that is payable (but has not yet been paid)
- **W** indicates a waiting day
- **X** indicates a qualifying sickness day but for which SSP has been withheld

**When is SSP Calculated?**

When you use the Calculation command for the Payroll module, the application takes into account the absence days up to and including the usual payment date for the pay period which is identified in the Usual Pay Date on the General tab of the Calendar form. SSP is then calculated and paid, where applicable, for these days.

## 6.1.1 Qualifying Days

Use the Qualifying Days Profile command to create one or more qualifying patterns that apply to your employees. The pattern relates to the employees 'normal' working days and therefore those that would qualify for sickness pay.

This facility only applies if you have selected the Use Full SSP Processing option on the Options Page 2 tab of the Payroll Options form. The default pattern is Monday to Friday but may be changed as required.

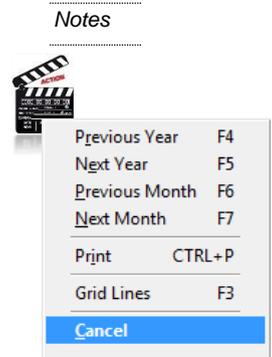
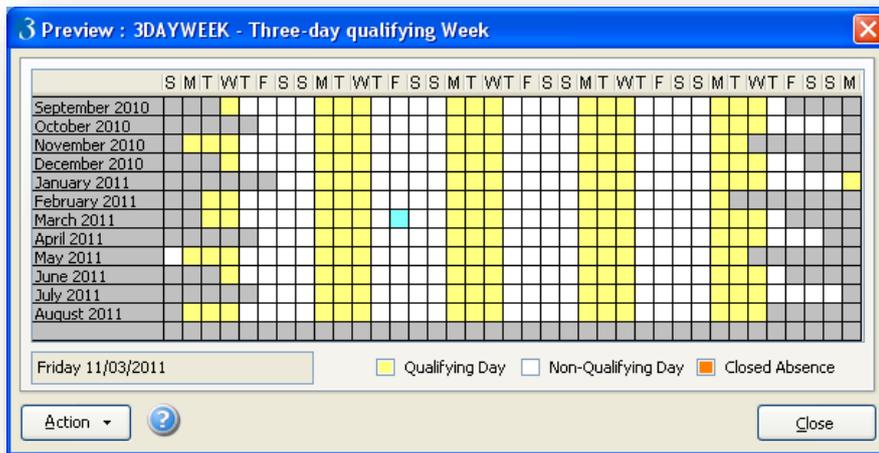
The process that the system uses to determine which qualifying days pattern to use for each employee is as follows:

- Employee (Profile)
- Employee Profile (Profile)
- Company Group Options (1 Week Pattern)

Qualifying days are determined by the employer in connection with the employee's contract, and usually depend on the normal working days. For example, if an employee works a typical full week, the qualifying days would be Monday to Friday.

Week No.	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Days
1		✓	✓	✓				3

Each profile comprises a profile code and description, a starting date and number of weeks required in the pattern. This is to cater for those circumstances where the qualifying days pattern might vary from one week to another within a given period.



If you have selected the Use Full SSP Processing on the Payroll > Utilities > Set Options form, you will be able to maintain SSP qualifying day patterns and store these as profiles to assign to employees. There are three levels at which SSP qualifying days patterns can be defined:

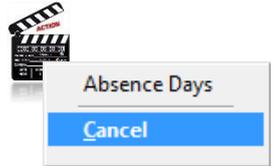
- When you select the Use Full SSP Processing option, a default for the company or group is automatically set up. This is based on a five-day working week. You can amend this to represent the default pattern for the company or group. (You can have different defaults for each payroll group if you are using multiple pay frequencies.)
- You can also specify a default qualifying days pattern on an employee profile record. Employee profiles are maintained using the Employee Profiles command on the Maintenance menu. If a qualifying days pattern is associated with an employee profile, it overrides the company or group default specified on the Payroll Options form. To create the pattern you want to assign to an employee profile, you use the Qualifying Days Profile command on the Maintenance submenu. Each profile has its own code, description and start date. The pattern determines which days of the working week qualify for SSP and if this varies on a week-by-week basis, the profile can cover a particular number of weeks sufficient to determine the pattern applicable.
- Finally, you can define a pattern that is specific to an individual employee. This overrides the default for the profile, if one exists. Again, you need to create the pattern you want using the Qualifying Days Profile command on the Maintenance submenu. You then assign the pattern using the SSP Qualifying Days command on the SSP/SMP (Statutory Maternity Pay) menu displayed when you select the SSP/SMP command on the Action menu associated with the Payroll Processing form.

You can assign more than one profile to an employee provided the start dates differ.

## 6.1.2 To create an SSP absence record

Notes

Start Date	End Date	Qualifying Days	Days	Reason	Average Pay	Average Override
11/03/2011	16/03/2011	4	6.0	Cold/Flu	0.0000	0.0000



1. Either open the Payroll folder or Personnel folder, and then click Processing.
2. If you are using groups, in the Select Groups list, click to select the group(s) you want to process and then click OK.
3. Retrieve the relevant employee record.
4. The next step depends on whether you are using the Payroll or Personnel modules. You must ensure you have created an SSP type payment profile in the Payroll > Maintenance > Payment Profile command.
  - a. On the Payroll Processing form, click Action, point to Statutory Payments and then click SSP Absence. The SSP Diary form appears.
  - b. On the Personnel Processing form, click Action and then click SSP Absence. The SSP Diary form appears.
5. Do one of the following:
  - a. Click to select the day(s) in the diary you want to use to determine the period of SSP absence, then on the Action menu, click Create New Absence. The Absence Maintenance form appears which will already have the From and To dates entered with the date(s) selected (Use Shift Key for selection).
 

**Important:** If the new period of absence is adjacent to an existing period of absence, the relevant record is updated automatically instead of a new one being created.
  - b. On the Action menu, click Absence Maintenance then use the form to create a new SSP absence. If the new absence is adjacent to an existing period of absence you must edit the relevant record rather than create a new record.
6. In the boxes provided, complete the details of the SSP absence record.
7. Press CTRL+S or click the Save Record icon on the toolbar.

**Important:** Sickness absences of any length may be recorded but remember only entries of 4 days or more are SSP payable days. Entries of 3 or less days will be marked as Non PIW absences

The entries cannot be made ahead of the current payroll period for the group. If this attempted by the user the following prompt will appear:

The entries can be made for updated periods but cannot be made earlier than closed absences.

**Notes:** By default, the current processing date is selected in the **SSP Diary** form. To select a range of days, click to select the start date, hold down the SHIFT key, click the end date and then release the SHIFT key.

Use the **Memo** tab to enter additional details associated with the SSP absence record.

Use the **Absence Days** command on the **Action** menu to display a grid listing the absence days. You can add comments to any of the dates and mark individual dates for the withholding of SSP.

### 6.1.3 Further SSP Details

#### PIW and Linking PIWs

Incapacity of four or more calendar days is classed as a period of incapacity for work (PIW). All days of incapacity—including weekends, holidays or any day an employee does not normally work—counts towards these four days. SSP is not payable for the first three qualifying days (QDs) in a PIW. These are known as waiting days and are not always the first three days of incapacity. If PIWs are linked (that is, the gap between them is 56 days or less), then there are no further waiting days to be served in the second or subsequent period of absence.

When you create a new SSP absence record, the application automatically detects the status of the absence, which will be one of the following:

Status	Description
<b>New PIW</b>	A new absence of at least four calendar days.
<b>Linked PIW</b>	Absence of at least four calendar days that is linked to a previous PIW. The start date of the current absence is 56 days or less than the end date of the previous PIW.
<b>Non PIW Absence</b>	An absence of three days or less. SSP is not payable and these cannot be included for linking PIWs.

#### Extending the Period of Absence

The application automatically identifies the need to extend the period of absence when you create a new absence day adjacent to an existing PIW. The message 'Adding To End Of Previous Absence' appears when you use the Create New Absence command for an adjacent date. You can also extend the period into the future.

## Average Pay and Overrides

Provided there is sufficient payment history for the employee, the application automatically calculates the average pay needed to establish the rate of SSP payable. If insufficient history is available to do this, the application displays a message to this effect. You can override the amount automatically calculated by entering a value in the Average Pay Override box.

The screenshot shows the 'Absence Maintenance' form for '1001 - Richard Godson'. The 'General' tab is active. The 'From' date is 11/03/2011 and the 'To' date is 16/03/2011. The 'Reason' is 501 (Cold/Flu). The 'Notification' is set to 'Immediate' and the 'Method' is 'Phone'. The 'Average Pay' is 0.0000 and the 'Average Pay Override' is 100. The 'Exp Date' field is also visible and circled in red.

To calculate the average pay, the system adds together the total payments made in the relevant period and divides by the number of periods paid in the relevant period. The relevant period is established by taking the last appropriate pay date and counting back at total of 8 weeks, as specified in Options and in accordance with legislation. The average pay figure is never rounded up and could be calculated to 4 or 5 decimal places.

However, there are a number of circumstances when the system will not be able to calculate any average pay and will issue a warning to indicate that there is insufficient history. The following is a list of examples when this will occur:

- The employer is new to using the Opera 3 system and there is no previous history and this is a new PIW.
- The employer is new to upgrading from a previous version of Opera 3 and there is no previous history and this is a new PIW.
- The employer is as either of the points above but has carried out a backdated pay award and the system would not know this.

Under each of the above points the entry of average pay would have to be a manual process and the employer would then have to use the Average Pay Override by entering the manual calculated average pay in this box.

### Calculation of Average Pay

The following now demonstrates how Average Pay is calculated for different earnings periods:

#### Calculation for Weekly Paid Employees

If the employee is paid in multiples of a week, for example, weekly, fortnightly, four weekly, the system will:

- Establish the 'relevant period'
- Add together the gross earnings in the 'relevant period'
- Divide by the total number of weeks in the 'relevant period' to give the average gross weekly earnings.

### Example 'A' – Weekly Paid Employee

The employee is sick from 11 July to 18 July 2002. The employee is paid each Friday

The last normal pay day before the start of the PIW is 5 July 2002. The last normal pay day at least eight weeks before that is 10 May 2002. The 'relevant period' is, therefore, 11 May 2002 to 5 July 2002.

The employee's earnings in that period were:

17 May 2002	£134	including overtime
24 May 2002	£120	
31 May 2002	£120	
7 June 2002	£150	including bonus
14 June 2002	£0	unpaid leave
21 June 2002	£120	
28 June 2002	£120	
5 July 2002	£120	
Total	£884	

Number of Weeks in the 'relevant period' = 8

Average Weekly Earnings =  $£884 \div 8 = £110.50$

---

Note: For weekly paid employees, advanced holiday payments are automatically handled in the calculation of average earnings.

---

The total number of weeks that have been paid for in the relevant period are used in the calculation, which could mean that more than 8 weeks worth of pay could have been paid to the employee in their relevant period.

### Calculation for Monthly Paid Employees

If the employee is normally paid once each calendar month the system will:

- Establish the 'relevant period'. If this not an exact number of months, the system will round up or down to the nearest whole month
- Add together the gross earnings in the 'relevant period'
- Divide the total by the number of months covered by the payments
- Multiply by 12 and
- Divide by 52

Example A

Monthly Paid Employee

The employee is sick from 21 December 2002 to 2 January 2003. It is practice to pay the employee on the last working day of each month, except in December, when the salary is paid early.

The last normal pay day before the start of the PIW is 16 December 2002, their December salary paid early. The last normal pay day at least eight weeks before that is 27 September 2002, therefore, the 'relevant period' is 28 September 2002 to 16 December 2002.

The employee's earnings in that period were:

31 October	2002	£1254.16
29 November	2002	£1254.16
16 December	2002	£1254.16
<b>Total</b>		<b>£3762.48</b>

Number of months in the 'relevant period' = 2 months and 18 days, rounded up to 3 months

Average weekly earnings = £3762.48 ÷ 3 x 12 ÷ 52 = £289.42153

**Relevant Period Dates**

The system will display the relevant period dates automatically and are the dates that are used to calculate the average pay. The Relevant Period is needed to establish the number of days, weeks or months by which to divide earnings by. All earnings paid in the 'relevant period' will be divided by the number of days, weeks or months in that 'relevant period'.

The 'relevant period' is defined as the period between:

- The last normal pay day before the start of the PIW, which is before the first day of incapacity. This pay day will be the end of the 'relevant period', and
- The last normal payday falling no less than eight weeks before the pay day at 1. The day after this payday will be the start of the 'relevant period'.

The employer should include earnings paid after the date at 2, up to and including those paid on the date at 1.

Example 1 – Weekly Paid Employee

Employee paid weekly on a Friday – PIW commenced 26th August 2002

Week	Date	Week	Date*						
<b>8</b>	<b>2</b>	<b>7</b>	<b>6</b>	<b>5</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>1</b>
<b>28/06</b>	29/06	05/07	12/07	19/07	26/07	02/08	09/08	16/08	23/08

\* The last pay day before the start of the PIW

The 'relevant period' is 29th June 2002 (the day after the pay day at 28th June 2002) to 23rd August 2002. All earnings paid in this 'relevant period' must be divided by the number of weeks in the 'relevant period' that is 8 weeks.

In some instances, the employer may find that they have to count back further than 8 weeks to find the last normal pay day at Date 2. However, once the employer has counted back to a pay day that does fall no less than 8 weeks before the pay day at Date 1, they must not count back any further.

Further explanations to the relevant period can be found at the beginning of this manual and also the booklet E14

## Special Circumstances and Conditions

There are certain conditions and circumstances which affect the way in which an employee is treated for SSP entitlement and can in some cases result in SSP being withheld. Some of these are detected by the application automatically. For others, you select them from the drop-down list box under Special Circumstances on the Period of Absence form.

### Circumstances Detected by the application

Circumstance	Further Details
<b>Has not attended work at all</b>	When the first day of absence is the same as the employee's start date, you are asked 'Has the employee attended work at all?'. If you answer 'no', SSP is not payable and will be marked as withheld. If you answer 'yes', you are informed that SSP is not payable for the first day and you must re-enter the start day as the next day.
<b>Linking Letter Start Date</b>	Linking Letter Start Date If the PIW start date is less than or equal to a linking letter's start date (as defined in the Linking Letter Start Date box on the To-Date Details tab of the employee's To-Date form), no SSP is due. A warning to this effect is given and the application automatically selects 'General Withhold' as a special circumstance with the comment 'Linking letter applies'.
<b>Max Weeks SSP Exceeded</b>	If an employee's sickness exceeds the maximum of 28 weeks (in a single or linked PIW), further SSP is withheld and the comment 'Max Weeks SSP' is assigned to the record.
<b>Linking Period Limit</b>	If the employee has a series of linked PIWs that run for more than three years, further SSP is withheld and the comment 'Max. linking period reached' is assigned to the record.
<b>Employee does not pay NI</b>	If an employee does not pay NI (category letter 'X'), then SSP is not payable and the comment 'Employee does not pay NI' is assigned to the record.
<b>Linked PIWs not entitled to SSP</b>	If a linked PIW is not entitled to SSP (for example, because the original PIW was also not entitled), SSP is withheld for the new PIW and the comment 'Linked PIW not entitled to SSP' is assigned to the record.

### Circumstances Selected by the User

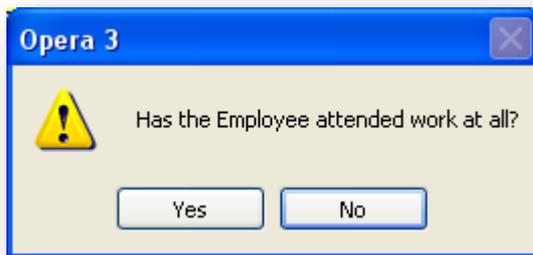
Circumstance	Further Details
<b>Employee deceased</b>	Enter a comment and date. SSP is paid up to and including the date on which the employee died and SSP is then withheld from thereon.
<b>Contract Expired/Ended</b>	Enter a comment and date. SSP is withheld from the date entered SSP and if the date is on or before the start of the PIW, the employee is not entitled to any SSP for that entire PIW.
<b>Contract is for 3 months or less</b>	You can enter a comment, but no date is required.
<b>Taken into legal custody</b>	Enter the date on which that employee was taken into custody. SSP is withheld from that date and if the date is on or before the start of the PIW, the employee is not entitled to any SSP for that entire PIW.

<b>Trade dispute</b>	Enter the date on which that employee started a trade dispute with the company. SSP is withheld from that date and if the date is on or before the start of the PIW, the employee is not entitled to any SSP for that entire PIW.
<b>Outside European Economic Area</b>	You can enter a comment, but no date is required.
<b>General Withhold</b>	For any other circumstances for which SSP is to be withheld, enter a comment and date. SSP is withheld from that date and if the date is on or before the start of the PIW, the employee is not entitled to any SSP for that entire PIW.

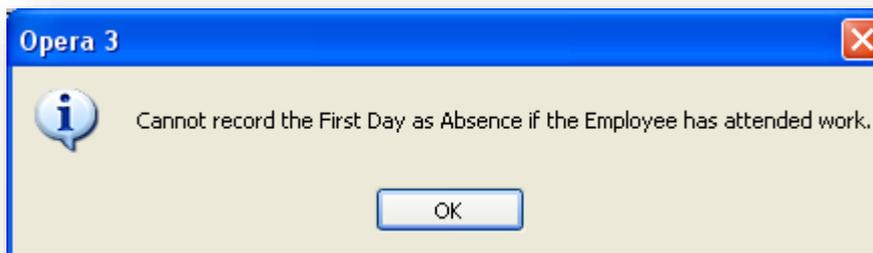
**Note:** When a special circumstance is selected, you are reminded to produce a form SSP1.

Example A - Circumstance: An employee has not attended work at all.

An employee who has done no work under a contract of service when the PIW begins is not entitled to SSP. As soon as an employee has done some work, even a few minutes work, they can qualify for SSP. If, in Opera 3, the employer enters the first day of absence on the employee's start date with the company, the system will issue the following prompt:



If the 'Yes' option is picked, the system will not permit the SSP entry and will display the following warning



**Note:** You cannot record first day as absence if the employee has attended work. This is because only full days of absence are SSP'able. The absence should be entered from the following day.

If the 'No' option is picked the system will record the entry under Special Circumstances and will mark the dates with an 'X' in the SSP Diary. This entry is regarded as 'Withheld' and any further linking PIWs will also be withheld.

Example B - Employee is over the age of 65

An employee who is 65 or over on the first day of the PIW is not entitled to SSP. If your employee becomes 65 during the PIW, their entitlement to SSP continues until the end of that PIW.

The system will also indicate with another warning that Form SSP1 may be required in certain circumstances.



Opera will create the SSP entry but will withhold the pay in some scenario's, this will be recorded under special circumstances and will mark with all 'X's. However this can be overridden by setting the Special Circumstances to 'None'.

General Memo

From : 01/04/2004 To : 09/04/2004 New PIW

Reason : Note: Only full days of SSP Absence must be recorded

Notification : Method :

Certification Exp Date : Relevant Period Dates

Average Pay : 0.0000 Average Pay Override : 01/02/2004 31/03/2004

Special Circumstances:

General withhold Comment : Employee is over retirement age Date : 01/04/2004

Start Date	End Date	Qualifying Days	Days	Reason	Average Pay	Average Override
01/04/2004	09/04/2004	7	9.0		0.0000	0.0000

### Types of Absence

Depending on the circumstances of the employee and whether there are any previous PIW's when entering in a period of absence for an employee the system will display the type of PIW that this particular entry represents as shown with the arrow.

These are either:

- New PIW
- Linked PIW
- Non PIW Absence

Notes

Previous Year	F4
Next Year	F5
Previous Month	F6
Next Month	F7
Absence Days	F8
Create New Absence	F9
Absence Maintenance	F2
Print	CTRL+P
Grid Lines	F3
<b>Cancel</b>	

### New PIW

Represents a new unlinked Period of Incapacity to Work, the first three qualifying days must be served as waiting days and are displayed in the diary as 'W's. As this is a new entry the system will work out the Average Pay over the Relevant Period. This will be displayed as the Current PIW on the SSP Diary and will update the employee's To -Date fields.

### Linked PIW

This entry links to a previous PIW and all days entered will be displayed as 'S's, as long as there is a minimum of three days entered. If there are previous PIWs it is possible to enter the details in the To-Date form to tell the system when the absence began (but is only relevant if there is a previous PIW chain).

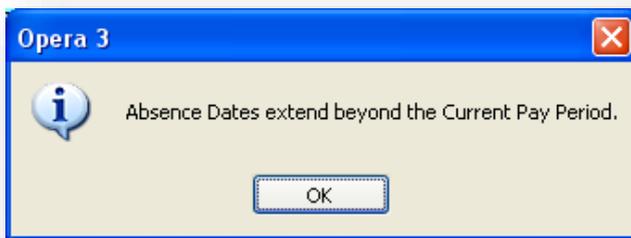
### Non PIW Absence

Notes

The date range entered is less than four days. An employee who is sick for three calendar days in a row or less is not covered by the SSP scheme. The system will display the date entries with 'A's.

### Sickness Entries Over the Current Payroll Period

If a range of dates goes over a current pay period a warning will be issued by the system to indicate that the absence dates have extended beyond the current pay period.



However, this can still be linked but will show the entries as 'S's, but will only pay and commit up to the current pay period being paid as specified in the Payroll Calendar. The calculated prompt will appear automatically when the Calculate (F6) function is selected.

Once the F6 Calculate or Global Calculate has been run the dates that can be paid will be changed to 'P's – SSP Paid and the remaining dates would still show as 'S's. The quantity of 'SSP Paid days' would be determined by the 'Pay SSP To End of Period' setting. If not activated the calculated days would be up to and including the Actual Pay Date from the Groups



Drilling down on a day will offer the Absence Day Detail screen as below

Notes

**3 Absence Days : 1003 - David Charles Wellington**

General Memo

PIW Start : 07/03/2011 ...

PIW End : 17/08/2011 ...

Sickness Date : 07/04/2011 ...

Qual. Ind. : P

Daily Rate : 16.3200

Payment Date : 30/06/2011 ...

Payment Prd : 3

Withhold SSP :

Comment :

OK Cancel

## 6.2 Statutory Maternity Pay (SMP)

If you have selected the [Use Full SMP Processing](#) on the **Set Options** form in the Payroll application, you can store all the details required for the calculation of SMP. You must ensure you have created an SMP type payment profile in the [Payroll - Maintenance - Payment Profile](#) command. The application can then automatically calculate an employee's SMP for the period and maintain the relevant history.

You can create an absence record in the Personnel module when an employee takes maternity leave.

### ***Pregnancy Related Illness***

If you select 'Pregnancy related illness' as a condition in the Special Circumstances list box on the SMP Details form, the date you enter in the box provided should be the first working day the employee is off sick. For example, if the employee works Monday to Friday and is sick from Saturday onwards, the date entered should be the following Monday. The MPP will then start the day after the date entered (in this example, this would be the Tuesday). However, the day entered should be the first complete day of absence. For example, if the employee goes home after lunch on a Monday, the first day of absence should be recorded as Tuesday, so the MPP starts on the Wednesday.

 **HM Revenue & Customs**

Refer to HMRC website for further details regarding the SSP Processing, in particular the E15 guide.

[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

## SMP Adjustments

It may be necessary to supplement the amount of Statutory Maternity Pay calculated by the payroll software in specific circumstances. For example, if an employee qualifies for a pay rise at any time between the start of the period used to calculate SMP and the end of maternity leave, the amount of SMP paid needs to reflect that pay rise.

The payroll software has no means to cater for such an event automatically. However, you can top up the default SMP amount with an additional payment; either while the employee is on maternity leave or after their return, as a payment in arrears.

To use the facility, you start by creating a new payment profile of the type **S.M.P. Top-up**. Refer to the [Payment Profile](#) topic for details.

The payment profile can then be added to the list of payments available to the employee concerned, using the **Payments** tab on the **Payments & Deductions** form associated with the employee record.

You will have to calculate the value of any top up manually and enter it in either the **Perm. Value** or **Temp. Value** column. You might want to pay top-up amounts each period, coinciding with normal SMP payments, or perhaps making a one-off adjustment. In any case, if paying top-ups on a period-by-period basis, make sure the first top-up payment you make includes any adjustment for arrears due in previous periods, if applicable. The net result of any top-ups you pay should reflect the employee's full entitlement to SMP, taking into account pay rises.

The application will treat the top-up payments like normal SMP payments, although the employee will effectively receive two SMP payments in the pay period and the exceptions report produced when you calculate the payroll will highlight any top-up payments you make separately.

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**Note:** SMP top-ups are included in payroll payment reports, but not shown in the SMP Report. Make sure you clear the top-up payment from the employee record when the adjustment no longer applies.

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**Tip:** Form SMP1, which is issued to employees who the employer does not think qualifies for Statutory Maternity Pay, is available from the Department for Work and Pensions web site.

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If you have selected the Use Full SMP Processing on the Payroll > Utilities > Set Options form, you can store all the details required for the calculation of SMP. You must ensure you have created an SMP type payment profile in the Payroll > Maintenance > Payment Profile command. The application can then automatically calculate an employee's SMP for the period and maintain the relevant history.

You can create an absence record in the Personnel module when an employee takes maternity leave.

### Abbreviations and Terms

SMP	Statutory Maternity Pay
EWC	Expected Week of Childbirth (Confinement). The week of the year in which the employee's baby is expected, which will start on a Sunday.
QW	Qualifying Week. The 15th week before the EWC. This is the week that is used in most of the qualifying conditions to decide if the employee qualifies for SMP or not.
MPP	Maternity Pay Period. The period of 26 weeks during which SMP can be paid. SMP cannot be paid for any week in the MPP in which the employee does any work for the employer.
LEL	Lower Earnings Limit, for National Insurance contributions purposes. Used as a level of earnings necessary for entitlement to SMP. Currently £79.00 per week.
MATB1	A pregnant employee will be given a MATB1 Certificate by her Doctor or Midwife up to 20 weeks before the baby is due. An employer cannot pay SMP without this certificate.
SER	Small Employers can claim back all of the SMP paid from their pregnant employee's qualifying tax year, plus 4.5% in NIC compensation

Check the Set Options settings are as appropriate;

- Use Full SMP Processing
- Pay to End of Period
- Split Week
- Keep SMP/SSP/TC History

Check the PAYE/NI/SSP/SMP/SPP Tables

Within Table 1 and Table 2 the SMP tab contains all of the fields required for the correct calculation of SMP, according to legislation.

The screenshot shows a software window titled '3 PAYE/NI/Stat. Payments'. It has tabs for 'Table 1' and 'Table 2'. Under 'Table 2', there are sub-tabs for 'PAYE', 'NI ER's', 'NI EE's', 'SSP', and 'Other Stat. Payments'. The 'Other Stat. Payments' sub-tab is active, showing configuration options for three types of payments: SMP, SPP/OSPP, and ASPP.

**SMP Configuration:**

- Earnings Related % Rate : 90.00
- Standard Rate : 128.73
- Max Wks for Earn Rel % Rate : 6
- Max Wks for Standard Amount : 33
- Reclaim Percentage Regular : 92.00
- NIC Compensation % Regular : 0.00
- Reclaim Percentage SER : 100.00
- NIC Compensation % SER : 3.00
- Use Minimum Value :
- Any Day MPP Start :
- Weeks For Maternity Pay Period : 39
- Weeks for Earliest MPP Start : 11
- Weeks for Medical Evidence : 20
- Qualifying Weeks : 15
- Weeks for Continuous Employment : 26
- Pregnancy End Weeks : 16
- Pregnancy Related Illness Weeks : 4
- Employee Notification Days : 28
- Relevant Period : 8

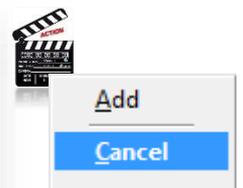
**SPP/OSPP Configuration:**

- Earnings Related % Rate : 90.00
- Standard Rate : 128.73
- Weeks For Paternity Pay Period : 2
- Time Limit Days : 56
- Employee Notification Days : 28

**ASPP Configuration:**

- Earnings Related % Rate : 90.00
- Standard Rate : 128.73
- Min. No. of APL Weeks : 2
- Weeks For Earliest APP Start : 20
- Employee Notification Days : 56

At the bottom of the window, there is an 'Action' dropdown menu, a help icon, and 'OK' and 'Cancel' buttons.

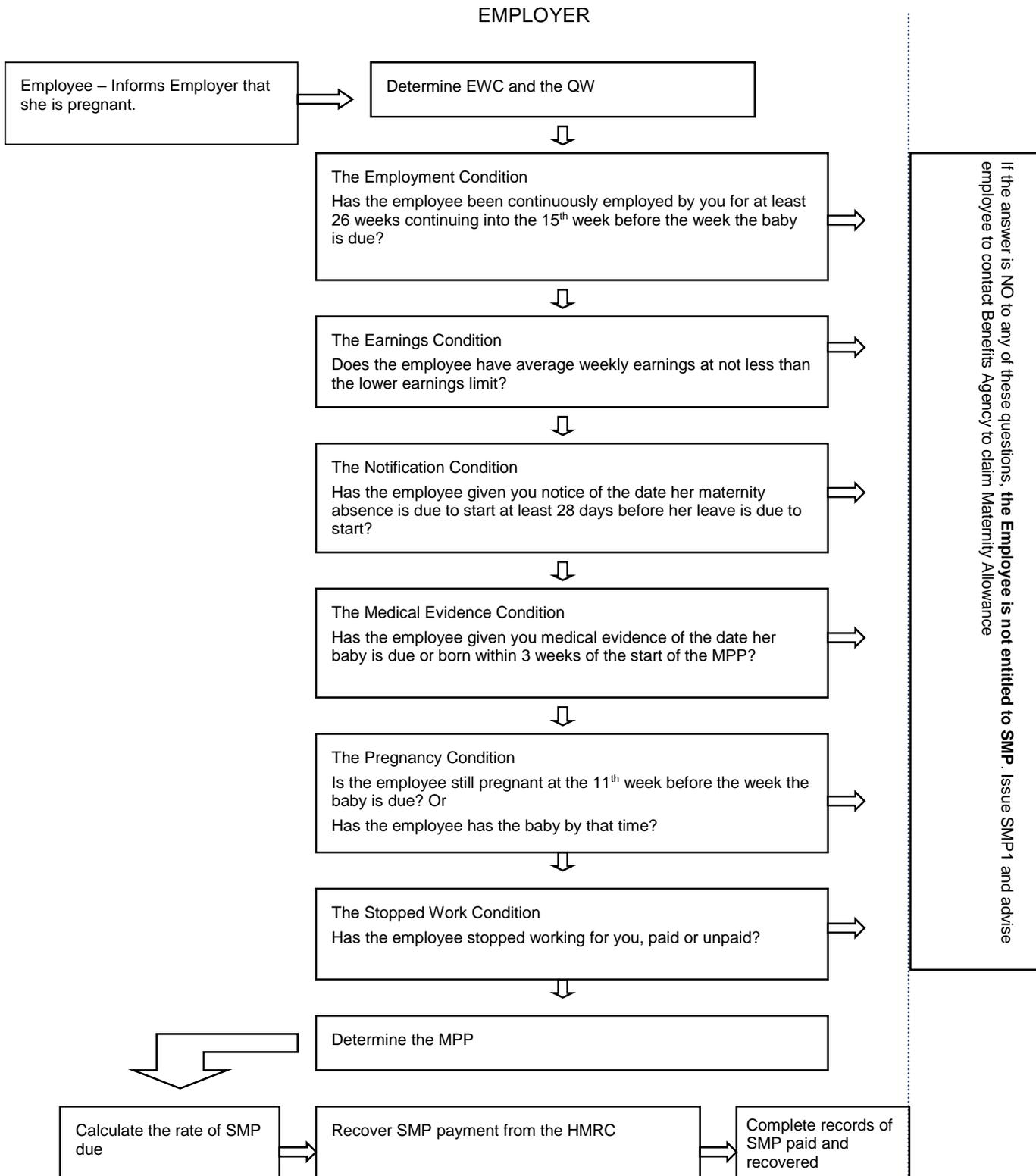


<b>Earnings Related % Rate</b>	The employee is currently entitled to 90% of her average earnings for the first 6 weeks of the MPP. This figure is calculated based on average earnings over an 8-week period.
<b>Standard Rate</b>	This rate is currently set at £102.80 and is payable for the remaining weeks of the MPP (20 weeks)
<b>Max Wks for Earn Rel % Rate</b>	This relates to the Earnings Related % Rate field and determines that the employee is entitled to 90% of their average weekly earnings for the first 6 weeks of their MPP.
<b>Max Wks for Standard Amount</b>	This is the remainder of the MPP (20 weeks) and is payable at the figure in the Standard Rate field.
<b>Reclaim Percentage Regular</b>	The percentage of recovery of SMP you can reclaim if you are not entitled to the Small Employer's Relief (SER).
<b>NIC Compensation % Regular</b>	The % of NIC compensation you can claim as an Employer, if you are not entitled to SER.
<b>Reclaim Percentage SER</b>	The % of recovery of SMP you can claim if you are entitled to SER.
<b>NIC Compensation % SER</b>	The % of NIC compensation you claim if you are entitled to SER.
<b>Use Minimum Value</b>	Field no longer applicable, redundant from April 2003
<b>Any Day MPP Start</b>	New rules in 2003/2004 allow the MPP to start on any day when there has been an early birth or pregnancy related illness that has forced the MPP to start. This check box needs to be set ON.
<b>Weeks for Maternity Pay Period</b>	The current maximum number of weeks paid leave.
<b>Weeks for Earliest MPP Start</b>	The maximum number of weeks prior to the EWC than an employee's MPP may start.
<b>Weeks for Medical Evidence</b>	An employee must provide medical evidence of her pregnancy. This should be produced no earlier than the figure shown in this field, before the EWC.
<b>Qualifying Weeks</b>	The number of weeks prior to the EWC that the employee must be employed in order to qualify for SMP. The entitlement to SMP is based on calculating the employee's gross average weekly earnings over this number of qualifying weeks.
<b>Weeks for Continuous Employment</b>	The employee must satisfy the Continuous Employment condition to qualify for SMP. This shows the number of weeks continuous employment required to satisfy the condition.
<b>Pregnancy End Weeks</b>	The number of weeks prior to EWC that SMP is still payable when pregnancy ends. If pregnancy ends outside the number of weeks specified then SMP is not payable.
<b>Pregnancy Related Illness Weeks</b>	This shows the number of weeks, before EWC, that an employee must start her maternity leave if she is absent from work for a pregnancy related reason.
<b>Employee Notification Days</b>	This shows the number of days notice an employee should give her employer that she is going to be absent from work
<b>Relevant Period</b>	This shows the number of weeks that should be taken into consideration when calculating an employee's Earnings Related pay.

## Operating the SMP Scheme

Notes

The flowchart below will help an employer establish whether their employee is entitled to receive SMP. This example is taken from the HMRC Workbook, dated May 2002. For a more up to date chart – please refer to the E15 Guide.



## 6.2.1 To Record SMP details

1. Open the Payroll folder, and then click Processing.
2. If you are using groups, in the Select Groups list, click to select the group(s) you want to process and then click OK.
3. Retrieve the relevant employee record, click Action, point to Statutory Payments and then click SMP Details. The SMP Details form appears. You must ensure you have created an SMP type payment profile in the Payroll > Maintenance > Payment Profile command.
4. Press CTRL+N or click the New Record icon on the toolbar.
5. In the boxes provided, complete the details that define the MPP and requirements for the calculation of SMP.
6. Press CTRL+S or click the Save Record icon on the toolbar.

**Note:** Use the **Memo** tab to enter additional details associated with the SMP record. Use the **History** tab to view a history of SMP records relating to the employee.

### Key Points

To create an active SMP Details form the user must enter in the Baby's Due Date. This will then automatically populate the rest of the legislative controlled fields on the form.

<b>Expected Wk Childbirth</b>	The EWC will display the Sunday before the due date, the beginning of the EWC, unless the due date entered was actually a Sunday.
<b>Qualifying Week</b>	The date displayed will be the Sunday of the QW.
<b>Latest Date Contin. Employ.</b>	This employee must have been continuously employed by the employer for at least 26 weeks, up to and into the first day of the QW.
<b>Earliest Date Med. Evidence</b>	The date displayed will be the Sunday, 20 weeks before the EWC. This is the earliest date that an employer should accept medical evidence.
<b>Earliest MPP Start</b>	The date displayed will be the earliest Sunday that an employee's MPP may begin.
<b>Latest MPP Start</b>	The date displayed will be the latest Sunday that an employee's MPP may begin.

SMP Detail Entries – General

Notes

Box	Description
<b>Baby's Due Date</b>	<p>The date on which the baby is expected to be born. This is mandatory. Once you have entered this date, the application automatically calculates the following dates. These dates are displayed in the appropriate boxes in the right-hand side of the form. You cannot override these dates.</p> <ul style="list-style-type: none"> <li>the start of the expected week of childbirth</li> <li>the start of the qualifying week</li> <li>the latest start date for the maternity pay period (MPP)</li> <li>the latest start date for the MPP to satisfy 26-week continuous employment</li> </ul> <p><b>NB:</b> Should the employee's start date be later than the 'Latest Date Contin. Employ,' the employee has not satisfied The Employment Condition</p> <ul style="list-style-type: none"> <li>the earliest date on which medical evidence is to be provided.</li> </ul>
<b>Medical Evidence Received</b>	<p>An option that indicates that you have received medical evidence of the pregnancy. Without this option selected, the employee is not entitled to SMP.</p>
<b>Baby's Actual DOB</b>	<p>The actual date of birth of the baby. You cannot enter this date unless the <i>Medical Evidence</i> option is selected.</p> <p><b>Note:</b> The MPP Start and MPP End dates are calculated using the Weeks for Maternity Pay Period field in the Payroll &gt; Utilities &gt; Stat. Payments command.</p>
<b>Intended Leave Date</b>	<p>The date on which your employee is expected to leave to have the baby. Once you have entered this date, the application automatically calculates the following dates: the start date for the MPP and the end date for the MPP. These dates are displayed in the appropriate boxes in the right-hand side of the form. You cannot override these dates.</p>
<b>On Maternity Leave</b>	<p>An option that indicates whether the employee is on maternity leave. This option is activated by the entry of a date in the <b>Intended Leave Date</b> box. Once the employee goes on leave, select this option.</p>
<b>Actual Leave Date</b>	<p>The actual date on which the employee left to have the baby. You can only enter this once you have selected the <b>On Maternity Leave</b> option. The default is the date you entered in the <b>Intended Leave Date</b> box.</p> <p><b>Warning:</b> You must enter the date of the employee's last working day, not the first day of the maternity leave.</p>
<b>Weeks Worked in MPP</b>	<p>The number of weeks, if any, that the employee worked in your employment during the MPP for the current pay period. When you make an entry here, the application automatically defers payment of SMP for any weeks worked. Should the employee work for you again later on in their Maternity Pay Period, increase this entry by the number of weeks worked in the subsequent pay period.</p> <p><b>Important:</b> Employees can work up to 10 days in the MPP without losing any SMP entitlement. The Weeks Worked in MPP field should only be updated after the employee has worked more than 10 days during the MPP. You must keep a note of all KIT days worked by your employees so that you can update the field when appropriate to do so. The Memo field on the <b>SMP Details</b> form can be used for this purpose.</p>
<b>Trade Dispute Weeks</b>	<p>The number of weeks, if any, that the employee spent in trade dispute.</p> <p><b>Note:</b> If the employee's start date appears to satisfy the 26-week rule, but that employee has been involved in a Trade Dispute, enter in the number of weeks involved here</p> <p>The software will subtract the Trade Dispute Weeks from the number of weeks the employee appears to have been employed for. If the resulting balance is less than 26 weeks, the employee has not satisfied The Employment Condition and will not be entitled to SMP.</p>
<b>Returned After MPP</b>	<p>The date on which the employee returned to your employment after the maternity pay period. If the employee returns to work early, enter the return date here to automatically cease the employee's remaining SMP payments.</p>
<b>Special Circumstances</b>	<p>An option that determines any special circumstances that might affect the entitlement to or calculation of SMP for the employee. The options available are:</p>

- Pregnancy Ended,
- Employee Deceased
- Taken into legal custody
- Pregnancy related illness
- Fairly dismissed
- Outside European Economic Area
- Resignation before MPP Started

**Important:** The **Resignation before MPP Started** option should not be used if the employee is already on maternity leave when they resign.

**Tip:** Refer to the Statutory Maternity Pay Manual for employers, CA29 for further guidance.

<b>MPP Start</b>	<p>The date when the employee wants the MPP to start. There is no need to change the <b>MPP Start</b> date unless the employee wants to start the MPP on a specific date other than the Sunday after they start maternity leave.</p> <p>The date cannot be later than the day after the <b>Baby's Actual DOB</b> and must be after the employee's <b>Actual Leave Date</b>. If the date of birth is not known, the due date is used.</p> <ul style="list-style-type: none"> <li>• The field is enabled when:</li> <li>• The <b>Actual Leave Date</b> has been updated.</li> <li>• The employee has not been paid any SMP.</li> <li>• The <b>MPP End</b> date is automatically updated after the <b>MPP Start</b> date is entered.</li> </ul>
<b>Relevant Period Start</b>	The relevant pay period start date associated with the MPP. This is displayed automatically and cannot be amended here.
<b>Relevant Period End</b>	The relevant pay period end date associated with the MPP. This is displayed automatically and cannot be amended here.

## 6.2.2 Entitlement

**3 SMP Details : 2001 - Laura Quigley**

General Entitlement Memo History

Calculated Average Weekly Earnings : 0.00000 No. of Weeks (in Total) Paid TD : 0

Override Average Weekly Earnings : 432.67000 Amount of SMP Paid TD : 0.00

Split-Week Payment Days B/fwd : Split-Week Payment Days TD : 0

Entitlement	Weeks	Rate	Value
*** The figures below are estimates ***			
Earnings Related Rate 2	6	389.41	2336.46
Standard Rate 2	33	128.73	4248.09
Total	39		6584.55

SMP Payment Status	TP	TD	TDTP
Weeks Paid Earnings Related Rate	0	0	0
Weeks Paid Standard Rate	0	0	0
Weeks Remaining	0	0	0
Amount Paid	0	0.00	0.00

Action ? Close

Relevant Period Details F7  
 Estimate Entitlement F5  
 Calculate F6  
 Cancel

**Entitlement**

Notes

Use the Entitlement tab to view the estimated entitlement for the employee as well as the SMP status for actual payments. The boxes on the tab are updated automatically by the Calculation command. If you change any of the details in the boxes, you must then run the Calculation command before the changes come into effect.

Box	Description
<b>Calculated Average Weekly Earnings</b>	The average gross weekly earnings of the employee in the relevant period. This is calculated automatically and cannot be amended here, but you can override it using the Override Average Weekly Earnings box.
<b>Override Average Weekly Earnings</b>	You can override the automatically calculated average weekly earnings for the employee by entering your own figure here. The application will prompt you to enter an override if there is insufficient payment history for the employee to determine a calculated average weekly earnings figure.
<b>No. of Weeks (in Total) Paid TD</b>	<p>The total number of weeks that SMP has been paid to date.</p> <p>You must only make an entry in this box when creating a new SMP record for an employee who is already on maternity leave and has therefore been paid SMP. For example, this might apply when you have upgraded from another payroll product and you already have one or more employees on maternity leave. If you make an entry here, you must also enter the corresponding amount of SMP in the box below.</p> <p>Note: The Calculation command must be run before the number of weeks entered manually comes into effect.</p>
<b>Amount of SMP Paid TD</b>	<p>The amount of SMP paid to date. As with the above box, this information is updated automatically by the application and you must only make an entry here when creating a new SMP record for an employee who is already on maternity leave and has therefore been paid SMP.</p> <p>Note: The Calculation command must be run before the amount of SMP paid to-date comes into effect.</p>
<b>Split-Week Payment Days B/fwd</b>	<p>This is applicable if the payroll group's Split-Week Payments of SMP/SAP option is selected.</p> <p>This box contains the number of split-week payment days for the first week of the maternity pay period that are still to be paid. The number of split days is normally updated by the Calculation command but you can enter up to 6 days.</p> <p>You should only change the box if the employee's maternity leave details were not entered in Opera 3 when the maternity pay period started. For example, this might apply when you have upgraded from another payroll product and you already have one or more employees on maternity leave. In this situation you need to work out the number of days for the first week of the current maternity pay period that are still to be paid, and update the box.</p> <p>Note: The Calculation command must be run before the number of days entered manually comes into effect.</p>
<b>Split-Week Payment Days TD</b>	<p>This is applicable if the payroll group's Split-Week Payments of SMP/SAP option is selected.</p> <p>This box contains the number of split-week payment days for the maternity pay period to the end of the previous pay period. It does not include the current period's split-week payment days.</p> <p>You should only change the box if the employee's maternity leave details were not entered in Opera 3 when the maternity pay period started. For example, this might apply when you have upgraded from another payroll product and you already have one or more employees on maternity leave.</p> <p>Note: The Calculation command must be run before the number of days entered manually comes into effect.</p>
<b>Entitlement</b>	<p>If you use the Estimate Entitlement command on the Action menu, the application estimates the SMP payments at the earnings related and standard rates. In each case, the columns in the grid show the number of weeks at the corresponding rate, the rate itself and the value of SMP at that rate. A line of totals is shown for both rates.</p> <p>Note: The terms 'earnings related' and 'standard' are those that correspond to 'higher' and 'lower' rates of SMP.</p>

**SMP Payment Status**

This part of the form reflects the results of actual SMP payments. The number of weeks at the earnings related and standard rates, plus the weeks remaining are shown for this period (TP), for the year to date (TD) and for the year to date this period (TDTP). The amounts actually paid for the corresponding periods are also shown.

An additional line is displayed if the payroll group has Split-Weeks selected. The Split-Week Payment Days line displays the following for each employee:

- The number of split days paid this period
- The total number of split days paid up to the last period
- The total number of split days paid up to the last period + this period

Notes

## 6.2.3 Further SMP Details

### Pregnancy Related Illness

If you select 'Pregnancy related illness' as a condition in the Special Circumstances list box on the SMP Details form, the date you enter in the box provided should be the first working day the employee is off sick. For example, if the employee works Monday to Friday and is sick from Saturday onwards, the date entered should be the following Monday. The MPP (Maternity Pay Period) will then start the day after the date entered (in this example, this would be the Tuesday). However, the day entered should be the first complete day of absence. For example, if the employee goes home after lunch on a Monday, the first day of absence should be recorded as Tuesday, so the MPP starts on the Wednesday.

### SMP Adjustments

It may be necessary to supplement the amount of Statutory Maternity Pay calculated by the payroll software in specific circumstances. For example, if an employee qualifies for a pay rise at any time between the start of the period used to calculate SMP and the end of maternity leave, the amount of SMP paid needs to reflect that pay rise.

The payroll software has no means to cater for such an event automatically. However, you can top up the default SMP amount with an additional payment; either while the employee is on maternity leave or after their return, as a payment in arrears.

To use the facility, you start by creating a new payment profile of the type S.M.P. Top-up. Refer to the Payment Profile topic for details.

The payment profile can then be added to the list of payments available to the employee concerned, using the Payments tab on the Payments & Deductions form associated with the employee record.

You will have to calculate the value of any top up manually and enter it in either the Perm. Value or Temp. Value column. You might want to pay top-up amounts each period, coinciding with normal SMP payments, or perhaps making a one-off adjustment. In any case, if paying top-ups on a period-by-period basis, make sure the first top-up payment you make includes any adjustment for arrears due in previous periods, if applicable. The net result of any top-ups you pay should reflect the employee's full entitlement to SMP, taking into account pay rises.

The application will treat the top-up payments like normal SMP payments, although the employee will effectively receive two SMP payments in the pay period and the exceptions report produced when you calculate the payroll will highlight any top-up payments you make separately.

---

**Note:** SMP top-ups are included in payroll payment reports, but not shown in the SMP Report. Make sure you clear the top-up payment from the employee record when the adjustment no longer applies.

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**Tip:** Form SMP1, which is issued to employees who the employer does not think qualifies for Statutory Maternity Pay, is available from the Department for Work and Pensions web site.

### The 'Relevant Period'

The 'relevant period' is defined as the period between

- 1) The last normal payday before the end of the QW, that is on, or before, the last day of the QW. This payday will be the end of the 'relevant period' and
- 2) The last normal payday falling no less than 8 weeks before the payday at 1. The day after this payday will be the start of the 'relevant period'.

Include all earnings paid after the date at 2, up to and including those paid on the date at 1.

Example of an employee paid weekly on a Friday – QW ends 24th August 2002

The 'relevant period' is 29th June 2002 (the day after the payday at 28th June 2002) to 23rd August 2002. All earnings paid in this 'relevant period' must be divided by the number of weeks in the 'relevant period' in this case it is 8 weeks.

In some instances, you may find that you have to count back further than 8 weeks to find the last normal payday before the payday at 1. However, once you have counted back to a payday that does fall no less than 8 weeks before the payday at 1 you must not count back any further.

In many cases it will be obvious whether or not the employee's earnings are high enough. If, for example, she has been paid £250.00 a week for each of the 22 weeks before the QW you will not need to calculate her earnings to see if she is entitled. However, you will still need to calculate her average weekly earnings so that you can pay her 90% (9/10ths) higher rate correctly.

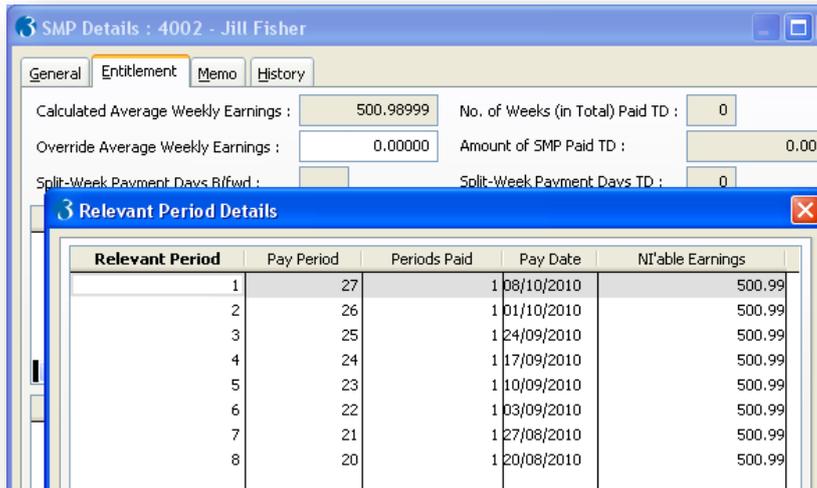
### Relevant Period Start/End

The relevant period fields must be populated in order to later calculate an employee's average weekly earnings.

<input type="checkbox"/> On Maternity Leave	Latest Date Contin. Employ. :	26/07/2003
Actual Leave Date :	Earliest Date Med. Evidence. :	07/12/2003
Weeks Worked in MPP :	Relevant Period Start :	22/11/2003
Trade Dispute Weeks :	Relevant Period End :	16/01/2004
Returned After MPP :	Earliest MPP Start :	08/02/2004
	Latest MPP Start :	02/05/2004
Special Circumstances :		
Action		Close

The above screen shot is showing the Relevant Period Start and Relevant Period End fields populated with the last eight weeks of a weekly payroll for this weekly paid employee. Details on exactly how to determine the 'relevant period' for various frequencies of pay (i.e. Weekly, 2-weekly, 4weekly, Monthly) can be found in the HMRC guide E15.

To see a break down of the relevant period displayed, the user may select Action, Relevant Period Details (F7) from the SMP Details form.



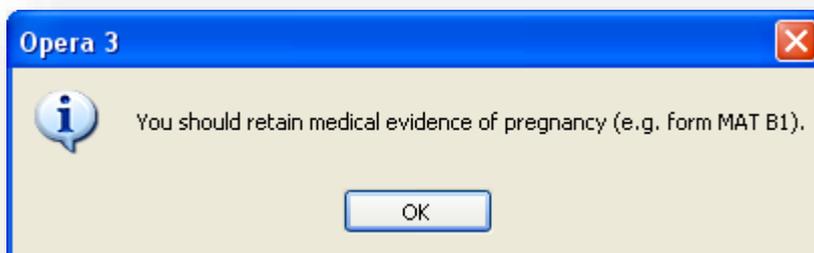
When an employee's relevant period cannot be established (due to incomplete date) the software will display the following warning



In these circumstances, the user will have to determine the relevant period for and override the average weekly earnings figure.

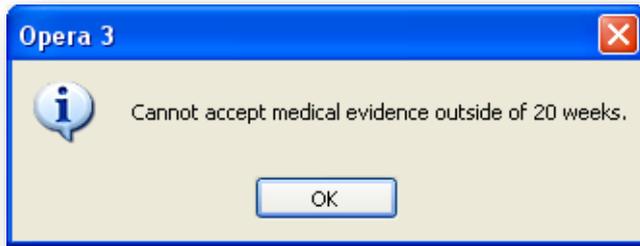
**Medical Evidence**

When an employer is presented with Medical Evidence, confirming the pregnancy, the user may check the 'Medical Evidence received' box here



The user will be prompted to retain the MATB1 certificate.

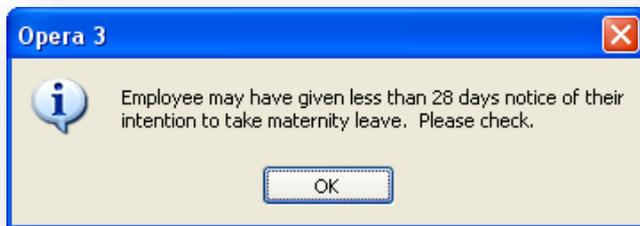
Should the user attempt to check this box before the 'Earliest Date for Med. Evidence' legislation controlled date, the following prompt would be displayed



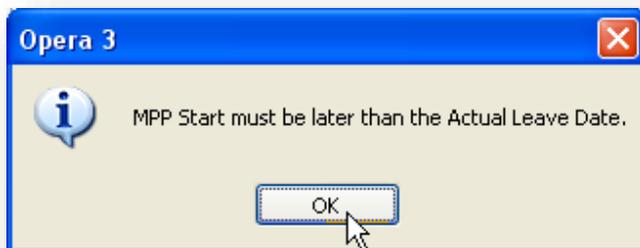
Once the Medical Evidence has been received the 'Baby's Actual DOB' field becomes available.

**Intended Leave Date**

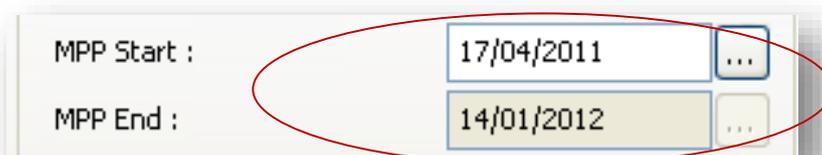
The employee must give their employer an Intended Leave Date. The employee must currently also give their employer 28 days notification that they are pregnant and when they intend to leave. Comparing the entered date to the current system processing date the following prompt may be displayed to the user:



This date cannot be earlier than the calculated 'Earliest MPP Start Date' field. A warning will be displayed if the leave date is earlier than 11 weeks before the EWC and the field will be cleared.



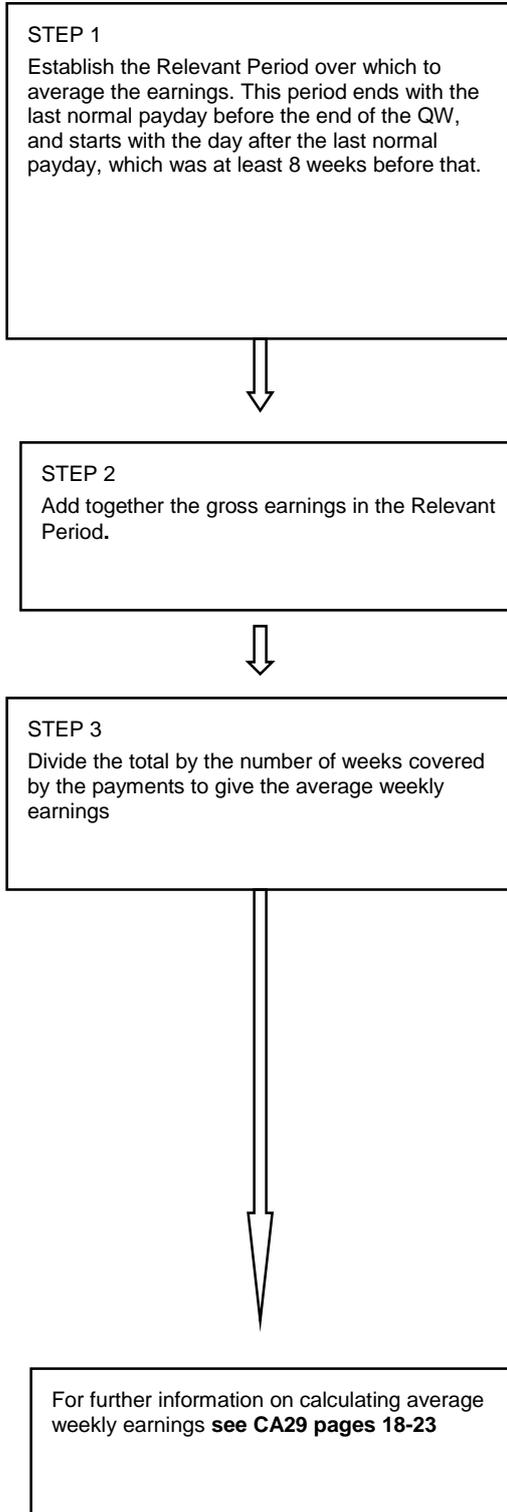
Once an Intended Leave Date has been established, which satisfy the above conditions, the software will automatically calculate the MPP Start date and MPP End Dates



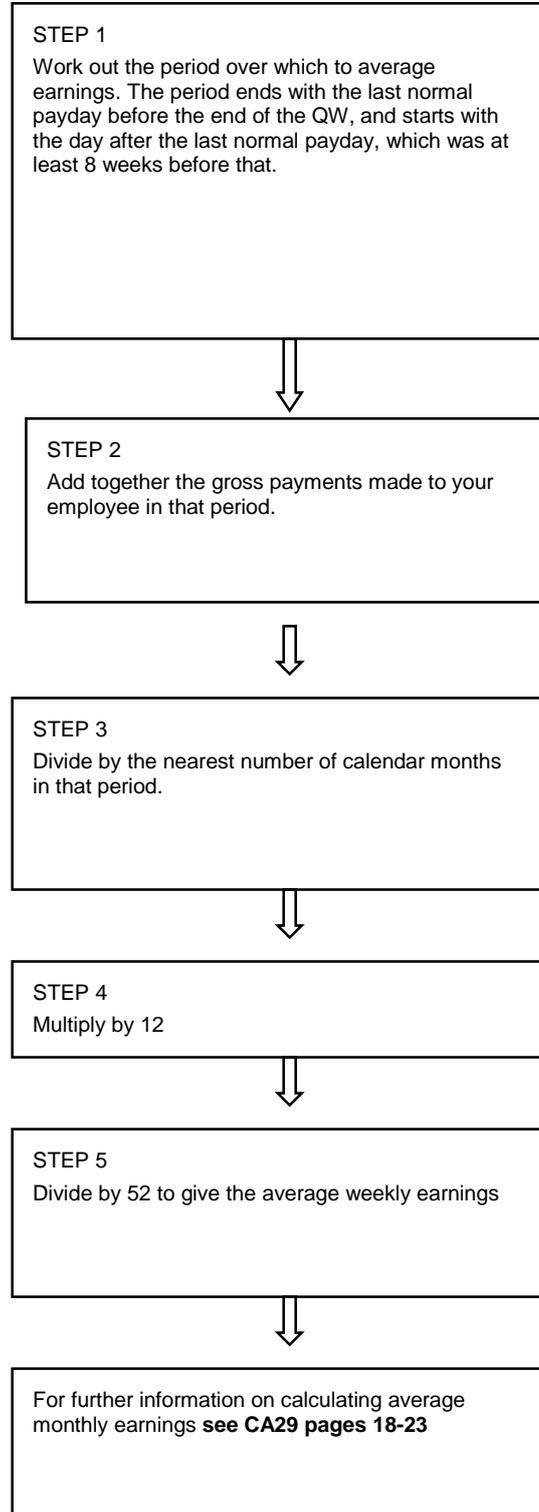
## Calculating Average Earnings

The flowchart below is taken from the HMRC Workbook, dated May 2002, to illustrate how the Average Earnings are calculated for an employee.

### WEEKLY EARNINGS



### MONTHLY EARNINGS



## Example of Calculating Weekly Earnings (Weekly Paid)

This example is taken from the HMRC Workbook, dated May 2002

### What counts as earnings?

Any payment that is treated as earnings for Class 1 NIC's purposes must be counted, except money drawn on account by company directors in anticipation of voting. This includes any SSP but excludes Working Family Tax Credit and Disabled Persons' Tax Credit.

Calculating Average Weekly Earnings – Weekly Paid Employee, with Bonus.

EWC = 29/09/2002 – 05/10/2002

QW = 16/06/2002 – 22/06/2002

Friday Payday

21st June	£200.00
14th June	£200.00
07th June	£450.00 (inc BONUS)
31st May	£150.00
24th May	£150.00
17th May	£ 63.25 (SSP)
10th May	£ 25.30 (SSP)
03rd May	£150.00
TOTAL	£1388.55

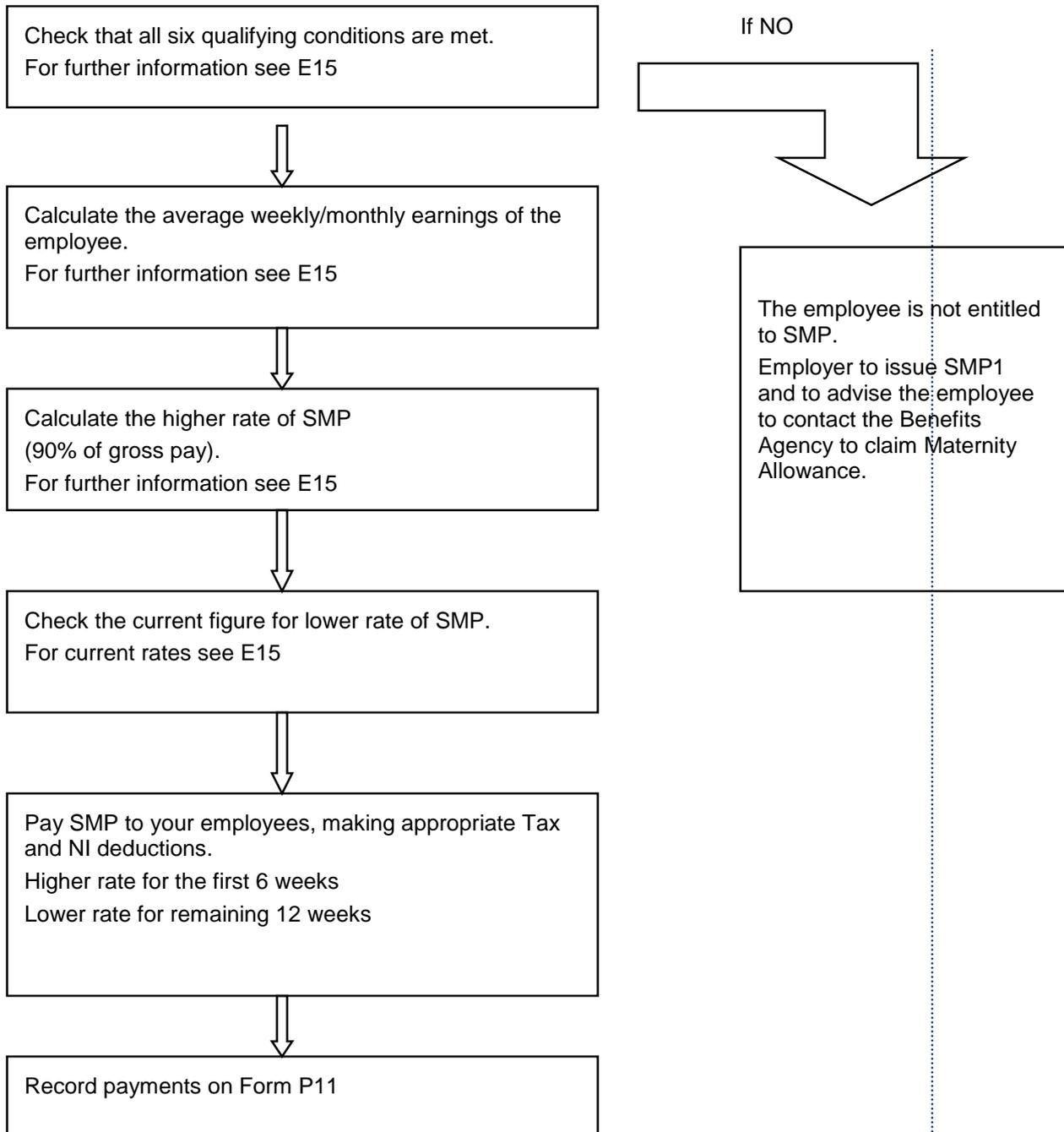
Divided by 8 = £173.56875 average weekly earnings

Relevant Period is 27/04/2002 – 21/06/2002

## Calculating SMP

Notes

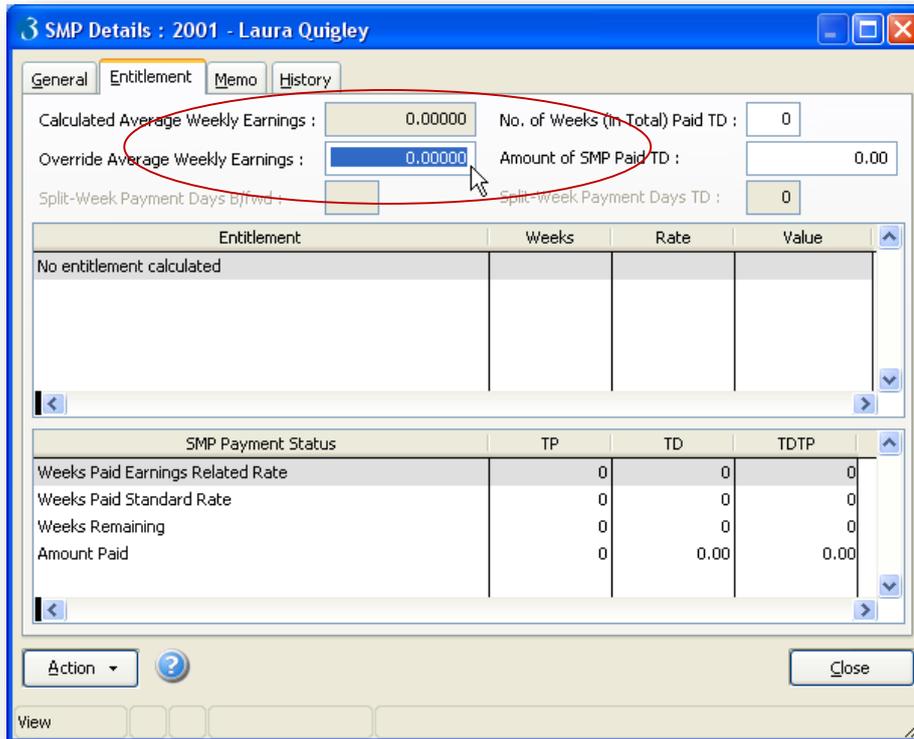
The flowchart below is taken from the HMRC Workbook, dated May 2002, to illustrate how SMP is calculated for an employee



### Override Average Weekly Earnings

Notes

Upon selecting 'Estimate Entitlement' the following detail will be displayed. The user will automatically be taken to the 'Entitlement' tab, with the Calculated Average Earnings field unavailable for editing.



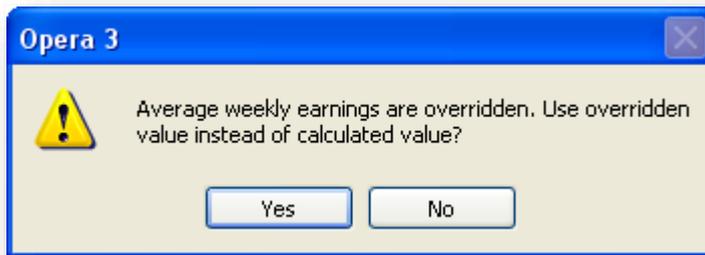
When an employee's relevant period cannot be established (due to incomplete data, for example, after moving to Opera 3 from a manual payroll) and therefore their entitlement cannot be estimated, the following warning(s) may be displayed



If there are no Calculated Average Weekly Earnings the user may enter in an overridden figure. If they disagree with the Calculate figure they may use the Override and base the leave entitlement on this figure instead.



The following prompt will be displayed should the user select the Estimate Entitlement Action menu item again.



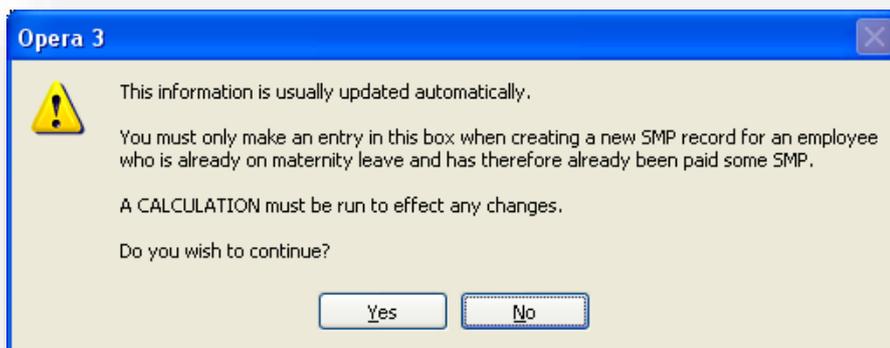
A response of 'No' will clear the Override Average Weekly Earnings figure.

**No. of Weeks Paid TD**

This field will automatically updated by the system and can be amended manually once the employee is on maternity leave.

This field will also allow the entry of SMP already been paid to employees already on maternity leave. For example, this might apply when you have upgraded from another payroll product and you have already had one or more employees on maternity leave.

The following warning message is displayed when an entry is made in either of these fields:



If any amendments have been made to either of these fields you will need to run the Calculation again before the changes take effect.

### Amount of SMP Paid TD

This field will automatically updated by the system and can be amended manually once the employee is on maternity leave.

This field will also allow the entry of SMP already been paid to employees already on maternity leave. For example, this might apply when you have upgraded from another payroll product and you have already had one or more employees on maternity leave

If any amendments have been made to either of these fields you will need to run the Calculation again before the changes take effect.

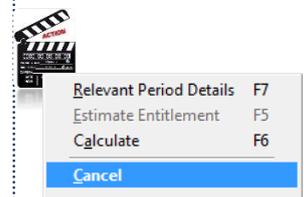
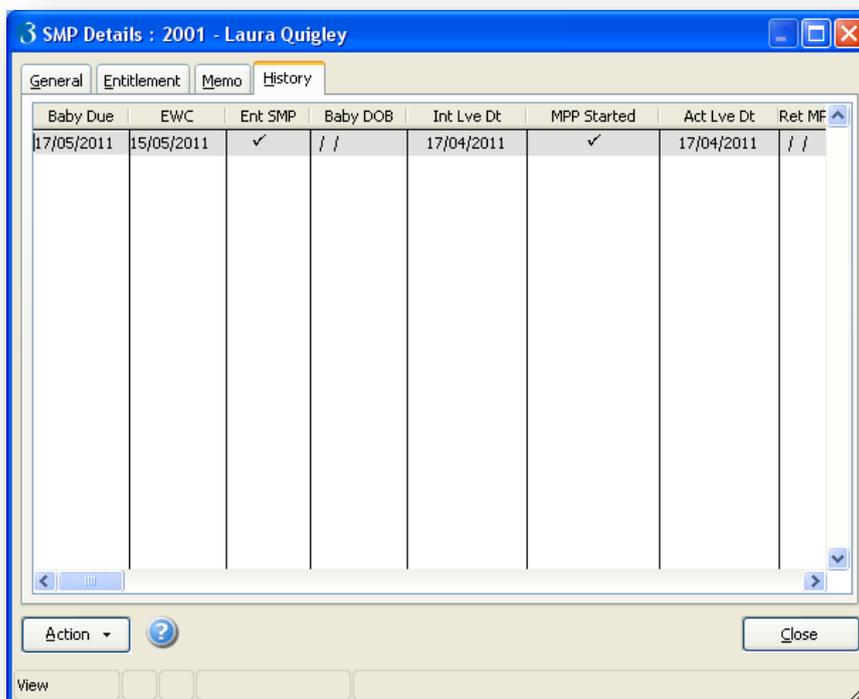
### Memo Tab

Each SMP Details form has a Memo Tab. Access to the Memo Tab is available to the user up to the point that the SMP Details Form becomes non-active.



### History Tab

Each SMP Details form has a History Tab. Access to the History Tab is available to the user on all active SMP Details Forms.



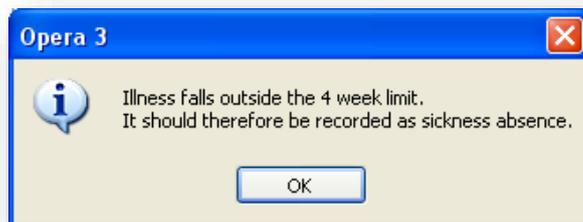
The History tab will display details taken from the SMP Details Form fields. It will display all Forms for the employee, whether active or non-active.

### Special Circumstances

<b>Pregnancy Ended</b>	Where the pregnancy has prematurely ended (e.g. Stillbirth). An associated date must be entered. If this date is before the 16th week before the EWC the employee is not entitled to SMP. If this date is on or after the 16th week before the EWC, then the employee's MPP must commence. Where the employee's MPP has been forced to commence the 'On Maternity Leave' checkbox will automatically be selected.
<b>Employee Deceased</b>	Where the employee dies during their MPP. An associated date must be entered. The MPP End Date will be recalculated to be the Saturday following the date of the employee's death. SMP will cease to be paid.
<b>Taken into Legal Custody</b>	Where the employee is taken into Legal Custody during their MPP. An associated date must be entered. The MPP End Date will be recalculated to be the Saturday before the date the employee was taken into custody. SMP will cease to be paid.
<b>Pregnancy Related Illness</b> <i>* See screen shot following...</i>	Where the employee has been absent from work due to a pregnancy related illness. An associated date must be entered. If this date is on or after the start of the 4th week before the EWC the employees MPP is forced to commence. The MPP for the employee will commence on the next day.
<b>Fairly Dismissed</b>	Where the employee has been fairly dismissed from work, and is therefore entitled to SMP. An associated date must be entered. The circumstance field is for reference only.
<b>Outside European Economic Area</b>	Where the employee has been working outside of the EEA and the employer is not therefore liable to pay Class 1 NIC's. In this situation the employee is not entitled to SMP. No date is required.
<b>None</b>	A default setting is provided should the user select one of the other choices in error.

#### Special Circumstance example, 'Pregnancy Related Illness'

If the user selects a Special Circumstance to record a Pregnancy Related Illness outside the 4-week limit the following message will be displayed



If the Pregnancy Related Illness is recorded with a date inside the 4-weeks towards the EWC the user will be prompted to ensure that the date entered for the Special Circumstance is the first complete day of absence.



The On Maternity Leave checkbox will be activated automatically with the Actual Leave Date reflecting the Special Circumstance Date. The MPP Start will be re-calculated to the day following the Special Circumstance Date.

## On Maternity Leave

Notes

The 'On Maternity Leave' checkbox will only be available if both the 'Medical Evidence Received' checkbox has been activated and the 'Intended Leave Date' has been entered.

When the user activates the checkbox it will activate the 'Actual Leave Date' field, which will be given a default value of the 'Intended Leave Date'. The MPP Start will automatically be re-calculated to reflect the Actual Leave Date.

**SMP Details : 2001 - Laura Quigley**

General Entitlement Memo History

Baby's Due Date : 17/05/2011 ...

Medical Evidence Received

Baby's Actual DOB : // ...

Intended Leave Date : 17/04/2011 ...

On Maternity Leave

Actual Leave Date : 11/07/2011 ...

Expected Wk Childbirth : 15/05/2011 ...

Qualifying Week : 30/01/2011 ...

MPP Start : 17/04/2011 ...

MPP End : 14/01/2012 ...

Latest Date Contin. Employ. : 14/08/2010 ...

Earliest Date Med. Evidence. : 26/12/2010 ...

Weeks Worked in MPP : 0

Trade Dispute Weeks : 0

Returned After MPP : // ...

Relevant Period Start : 01/12/2010 ...

Relevant Period End : 31/01/2011 ...

Earliest MPP Start : 27/02/2011 ...

Latest MPP Start : 22/05/2011 ...

Special Circumstances : None

Action ? Close

Modified

Should the user amend this date, and the date is earlier than the earliest MPP Start Date, a warning will be displayed and the field will be cleared

Once the entry is saved the Entitlement Tab will be automatically be displayed with the Calculated or Overridden values used as the basis for the calculations.

**SMP Details : 2001 - Laura Quigley**

General Entitlement Memo History

Calculated Average Weekly Earnings : 0.00000 No. of Weeks (in Total) Paid TD : 0

Override Average Weekly Earnings : 423.67000 Amount of SMP Paid TD : 0.00

Split-Week Payment Days B/fwd : Split-Week Payment Days TD : 0

Entitlement	Weeks	Rate	Value
*** The figures below are estimates ***			
Earnings Related Rate 2	6	381.31	2287.86
Standard Rate 2	33	128.73	4248.09
Total	39		6535.95

SMP Payment Status	TP	TD	TDTP
Weeks Paid Earnings Related Rate	0	0	0
Weeks Paid Standard Rate	0	0	0
Weeks Remaining	0	0	0
Amount Paid	0	0.00	0.00

Action ? Close

View

The 'Estimate Entitlement' (F5) sub-menu will also be unavailable as the employee has started her MPP and is therefore receiving her Entitlement.

The SMP Payment Status fields will show the number of weeks entitlement paid, at either the Earnings Related Rate or the Standard Rate, and the number of Weeks Remaining.

### Calculate

The 'Calculate' (F6) sub-action is only available to the user if the Employee is 'On Maternity Leave' and if the employee is entitled to SMP.

If the employee is not entitled to SMP the following message will be displayed



Using the Calculate (F6) sub-action would return the following message



This Calculation results form is exactly the same form seen when the user performs a standard Calculate on the employee record.



The SMP type Payment Profile will automatically be added to the employee's Payment & Deductions screen

Notes

Perm. Value	Temp. Value	Units	Rate	Description	T.P	T.D.L.P	T.D.T.P
1542.78	0.00	0.00	0.0000	Basic	1542.78	0.00	1542.78
0.00	0.00	7.00	25.0000	Overtime	175.00	0.00	175.00
0.00	0.00	0.00	0.0000	Expenses	0.00	0.00	0.00
0.00	0.00	0.00	0.0000	HolidayPay	0.00	0.00	0.00
0.00	0.00	0.00	0.0000	Bonus	0.00	0.00	0.00
0.00	0.00	0.00	0.0000	S.S.P.	0.00	0.00	0.00
0.00	2802.78	0.00	0.0000	S.M.P.	2802.78	0.00	2802.78

- Zero This Period F2
- Add Item F5
- Calculate F6
- Analysis
- Cancel

### Weeks Worked in MPP

If the employee does any work for the employer during her MPP the user should enter the number of weeks worked during the current period. The employee will not receive any SMP entitlement for the relevant week or weeks worked.

The system will then automatically withhold the selected number of weeks of SMP for this period. The Entitlement Tab will clearly show total number of weeks worked deducted from the total Maternity Pay Value.

Entitlement	Weeks	Rate	Value
*** The figures below are estimates ***			
Earnings Related Rate 2	6	381.31	2287.86
Standard Rate 2	33	128.73	4248.09
Worked Standard Rate 2	-1	128.73	-128.73
<b>Total</b>	<b>38</b>		<b>6407.22</b>

SMP Payment Status	TP	TD	TDTP
Weeks Paid Earnings Related Rate	6	0	6
Weeks Paid Standard Rate	4	0	4
Weeks Remaining	29	0	29
Amount Paid	2802.78	0.00	2802.78

If the employee works again later in their MPP, the user should add the weeks this period to the existing entry. Any SMP lost in this way is always at the lower rate first.

### Baby's Actual DOB

This field will only be available once the 'Medical Evidence Received' checkbox has been activated. If the baby is born early, i.e. if the babies actual DOB is equal to or less than the MPP start date, or the MPP is currently empty, the MPP should start on the day following the baby's actual DOB.

Baby's Actual DOB :	13/04/2004	MPP Start :	14/04/2004
Intended Leave Date :	01/05/2004	MPP End :	12/10/2004

### Returned After MPP

The user should enter in the date the employee returned to work after her MPP

Returned After MPP :	06/09/2004	Earliest MPP Start :	08/02/2004
		Latest MPP Start :	02/05/2004

Once the MPP has been completed, this record becomes a non-active record and the 'Returned After MPP' field will be the only field available to the user.

The Entitlement tab will show the details of the Entitlement paid to the employee. If the employee has had a 'normal' MPP, with no special circumstances that may have stopped payments, the user will see the screen shot below, showing a Total of 26 weeks entitlement and zero Weeks Remaining. It will also detail the Amount Paid TD and the Amount Paid TDTP

Entitlement	Weeks	Rate	Value
Earnings Related Rate 1	5	366.37	1831.85
Earnings Related Rate 2	1	366.37	366.37
Standard Rate 2	20	100.00	2000.00
Worked Standard Rate 2	-1	100.00	-100.00
<b>Total</b>	<b>25</b>		<b>4098.22</b>

SMP Payment Status	TP	TD	TDTP
Weeks Paid Earnings Related Rate	0	6	6
Weeks Paid Standard Rate	0	19	19
Weeks Remaining	0	0	0
Amount Paid	0.00	4098.22	4098.22

The SMP Details Form will no longer be 'live' when the date has been entered and saved. The user will then be able to create a new SMP Details form when /if required for this employee.

## SMP Adjustments

From April 2005, it may be necessary to supplement the amount of Statutory Maternity Pay calculated by the payroll software in specific circumstances. For example, if an employee qualifies for a pay rise at any time between the start of the period used to calculate SMP and the end of maternity leave, the amount of SMP paid needs to reflect that pay rise.

The payroll software has no means to cater for such an event automatically. However, you can top up the default SMP amount with an additional payment; either while the employee is on maternity leave or after their return, as a payment in arrears.

To use the facility, you start by creating a new payment profile of the type S.M.P. Top-up.

The screenshot shows a software window titled "3 Payment Profile : 012 - SMP TOP UP". It has two tabs: "General" (selected) and "List". The "General" tab contains the following fields and options:

- Payment Code: 012
- Description: SMP TOP UP
- Type: S.M.P. Top-up (selected from a dropdown menu)
- Nominal Code: W140
- Print if Zero:
- Multiply for Holidays:
- Print Balance:
- Balance Description: (empty text box)
- Auto Align: 2 (Temporary Value)
- Balance Number: 0
- Last Modified Date: 17/04/2007
- Mask NL Code:
- Retain Units:
- Taxable:
- NI'able:
- Pensionable:
- Hof'able:
- Attachable:

At the bottom of the window, there is a "View" button and a "Close" button.

The payment profile can then be added to the list of payments available to the employee concerned, using the Payments tab on the Payments & Deductions form associated with the employee record.

You will have to calculate the value of any top up manually and enter it in either the Perm. Value or Temp. Value column. You might want to pay top-up amounts each period, coinciding with normal SMP payments, or perhaps making a one-off adjustment. In any case, if paying top-ups on a period-by-period basis, make sure the first top-up payment you make includes any adjustment for arrears due in previous periods, if applicable. The net result of any top-ups you pay should reflect the employee's full entitlement to SMP, taking into account pay rises.

The program will treat the top-up payments like normal SMP payments, although the employee will effectively receive two SMP payments in the pay period and the exceptions report produced when you calculate the payroll will highlight any top-up payments you make separately.

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**Note:** SMP top-ups are included in payroll payment reports, but not shown in the SMP Report.

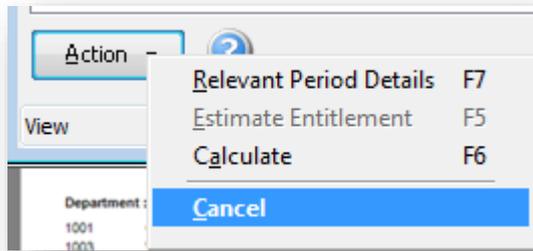
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## 6.2.4 Actions

The following commands are available on the **Action** menu associated with the **SMP Details** form:

Use this command	To
<b>Relevant Period Details</b>	Displays a form showing all eight sets of relevant period values based on the entries in the <b>SMP Details</b> form.
<b>Estimate Entitlement</b>	View the anticipated SMP entitlement for the employee prior to their going on maternity leave.  <b>Note:</b> An intended leave date must have been entered.
Calculate	Calculate and display the SMP for the employee that is due to be paid this period. This is only available if the <b>On Maternity Leave</b> option is selected on the <b>General</b> tab of the <b>SMP Details</b> form.

These action menu options are offered in the respective statutory processing screens.



## 6.3 Ordinary Statutory Paternity Pay (OSPP) for Births

Notes

If you have selected the Use Full SPP/OSPP (Birth) Processing on the Set Options form in Payroll, you can store all the details required for the calculation of Statutory Paternity Pay for new births.

**Note** - *Additional Statutory Paternity Pay: Payments of Additional Statutory Paternity Pay are effective from 3 April 2011. From that date the existing Statutory Paternity Pay is also being renamed to Ordinary Statutory Paternity Pay. The abbreviations OSPP and OSPP displayed in the product both refer to Ordinary Statutory Paternity Pay.*

Ordinary Statutory Paternity Pay (OSPP) is currently paid for up to two weeks. Each week of the paternity pay period is capped at the standard rate of OSPP. It is paid as the lesser value of the standard rate of OSPP, or 90% of the employee's average weekly earnings.

Before OSPP can be paid, the employee's average weekly earnings must be at least equal to the Lower Earnings Limit (LEL) for NI calculations.

The standard rate of OSPP is held on the PAYE/NI/Stat. Payments form in Payroll.

The employee's average weekly earnings is calculated on this form:

If the employee's average weekly earnings is less than the standard rate of OSPP, the employee receives their average earnings rate for the paternity pay period.

If the employee's average weekly earnings is greater than or equal to the standard rate of OSPP, the employee receives the standard rate for the paternity pay period.

You must ensure you have created an SPP/OSPP (Birth) type payment profile in the Payroll - Maintenance - Payment Profile command. The application can then automatically calculate an employee's OSPP for the period and maintain the relevant history.

### **Split OSPP Payments**

As OSPP is payable at the same rate for a maximum of 2 weeks it is unlikely that you will want OSPP payments to be split for such a short period of time. If you do, you need to calculate the payments and update the application manually. You should enter the OSPP details in the normal way using the SPP/OSPP (Birth) Details command; then manually calculate the value of each split payment and adjust the OSPP payment manually in the Temp Value field using the Payroll - Processing - Pay & Deductions command.

**Tip:** Refer to the Employer Helpbook for Ordinary and Additional Statutory Paternity Pay - E19 - for further guidance.



Refer to HMRC website for further details regarding the SSP Processing, in particular the E19 guide.

[www.hmrc.gov.uk](http://www.hmrc.gov.uk)

If you have selected the Use Full OSPP (Birth) Processing on the Payroll > Utilities > Set Options form, you can store all the details required for the calculation of Statutory Paternity Pay (Birth).

**OSPP (Birth) Details : 1001 - Richard Godson**

General Entitlement Memo History

Baby's Due Date : 17/05/2011 ...

Declaration of Family Commitment Received

Baby's Actual DOB : // ...

Intended Leave Date : 17/05/2011 ...

Weeks to be taken : 2

On Paternity Leave

Actual Leave Date : // ...

Expected Wk Childbirth : 15/05/2011 ...

Qualifying Week : 30/01/2011 ...

PPP Start : 18/05/2011 ...

PPP End : 31/05/2011 ...

Latest Date Contin. Employ. : 14/08/2010 ...

Weeks Worked in PPP : 0

Trade Dispute Weeks : 0

Returned After PPP : // ...

Relevant Period Start : 01/12/2010 ...

Relevant Period End : 31/01/2011 ...

Latest PPP Start : 29/06/2011 ...

Special Circumstances : // ...

Action ? Close

View

You must ensure you have created an OSPP type payment profile in the Payroll - Maintenance - Payment Profile command. The application can then automatically calculate an employee's OSPP for the period and maintain the relevant history.

### 6.3.1 To Record OSPP (Birth) details

1. Open the Payroll folder, and then click Processing.
2. If you are using groups, in the Select Groups list, click to select the group(s) you want to process and then click OK.
3. Retrieve the relevant employee record, click Action, point to Statutory Payments and then click OSPP (Birth) Details. The OSPP (Birth) Details form appears. You must ensure you have created an OSPP type payment profile in the Payroll - Maintenance - Payment Profile command.
4. Press CTRL+N or click the New Record icon on the toolbar.
5. In the boxes provided, complete the details that define the PPP (Paternity pay period) and requirements for the calculation of SPP.
6. Press CTRL+S or click the Save Record icon on the toolbar.

**Notes:** Use the **Memo** tab to enter additional details associated with the OSPP record. Use the **History** tab to view a history of OSPP records relating to the employee.

## Split OSPP Payments

As OSPP is payable at the same rate for a maximum of 2 weeks it is unlikely that you will want OSPP payments to be split for such a short period of time. If you do, you need to calculate the payments and update Opera 3 manually. You should enter the OSPP details in the normal way using the OSPP (Birth) Details command; then manually calculate the value of each split payment and adjust the OSPP payment manually in the Temp Value field using the Payroll > Processing > Pay & Deductions command.

### OSPP (Birth) Detail Entries – General

Box	Description
<b>Baby's Due Date</b>	The date on which the baby is expected to be born. This is mandatory. Once you have entered this date, the application automatically calculates the following dates: the start of the expected week of childbirth; the start of the qualifying week; the latest start date for continuous employment; the relevant period start and end dates and the latest PPP start date. These dates are displayed in the appropriate boxes in the right-hand side of the form. You cannot override these dates.
<b>Declaration of Family Commitment Received</b>	An option that indicates that you have received the declaration of family commitment. Without this option selected, the employee is not entitled to SPP. As an employer, you should keep a copy of this declaration for your own records.
<b>Baby's Actual DOB</b>	The actual date of birth of the baby. You cannot enter this date unless the <b>Declaration of Family Commitment Received</b> option is selected.
<b>Intended Leave Date</b>	The date on which your employee is expected to take paternity leave. Once you have entered this date, the application automatically calculates the PPP start date and the PPP end date. These dates are displayed in the appropriate boxes in the right-hand side of the form. You cannot override these dates.
<b>Weeks to be taken</b>	The number of weeks paternity leave to be taken. This can be up to two weeks.
<b>On Paternity Leave</b>	An option that indicates whether the employee is on paternity leave. This option is activated by the entry of a date in the <b>Intended Leave Date</b> box. Once the employee goes on leave, select this option.
<b>Actual Leave Date</b>	The actual date on which the employee went on paternity leave. You can only enter this once you have selected the <b>On Paternity Leave</b> option. The default is the date you entered in the <b>Intended Leave Date</b> box.  <b>Warning:</b> You must enter the date of the employee's last working day, not the first day of the paternity leave.
<b>Weeks Worked in PPP</b>	The number of weeks, if any, that the employee worked in your employment during the PPP for the current pay period. When you make an entry here, the application automatically defers payment of OSPP for any weeks worked. Should the employee work for you again later on in their PPP, increase this entry by the number of weeks worked in the subsequent pay period.
<b>Trade Dispute Weeks</b>	The number of weeks, if any, that the employee spent in trade dispute.
<b>Returned After PPP</b>	The date on which the employee returned to your employment after the PPP. If the employee returns to work early, enter the return date here to automatically cease the employee's remaining OSPP payments.
<b>Special Circumstances</b>	An option that determines any special circumstances that might affect the entitlement to or calculation of OSPP for the employee. The options available are: <ul style="list-style-type: none"> <li>• None</li> <li>• Pregnancy Ended</li> <li>• Employee Deceased</li> <li>• Taken into legal custody</li> <li>• Outside European Economic Area.</li> </ul> <p>Refer to the official employer's guide to Statutory Paternity Pay for further guidance. For all circumstances other than 'None' and 'Outside European Economic Area', you also enter a comment and date in the boxes alongside.</p>

### 6.3.2 Entitlement

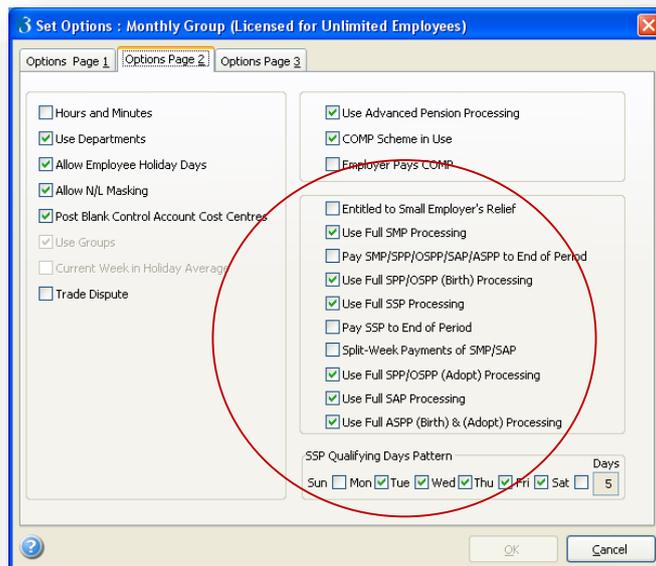
Use the Entitlement tab to view the estimated entitlement for the employee as well as the OSPP status for actual payments. The boxes on the tab are updated automatically by the Calculation command. If you change any of the details in the boxes, you must then run the Calculation command before the changes come into effect.

Box	Description
<b>Calculated Average Weekly Earnings</b>	The average gross weekly earnings of the employee in the relevant period. This is calculated automatically and cannot be amended here, but you can override it using the <b>Override Average Weekly Earnings</b> box.
<b>Override Average Weekly Earnings</b>	You can override the automatically calculated average weekly earnings for the employee by entering your own figure here. The application will prompt you to enter an override if there is insufficient payment history for the employee to determine a calculated average weekly earnings figure.
<b>Entitlement</b>	If you use the <b>Estimate Entitlement</b> command on the <b>Action</b> menu, the application estimates the OSPP payments at the earnings related and standard rates. In each case, the columns in the grid show the number of weeks at the corresponding rate, the rate itself and the value of OSPP at that rate. A line of totals is shown for both rates.
<b>SPP Payment Status</b>	This part of the form reflects the results of actual OSPP payments. The number of weeks at the earnings related and standard rates, plus the weeks remaining are shown for this period (TP), for the year to date (TD) and for the year to date this period (TDTP). The amounts actually paid for the corresponding periods are also shown.

### 6.3.3 Further OSPP Details

#### Payroll – Set Options

A new option entitled 'Use Full OSPP (Birth)' has been added within the Payroll Set Options. This option determines whether you want the system to calculate Statutory Paternity Pay (Birth) entitlement for employees.



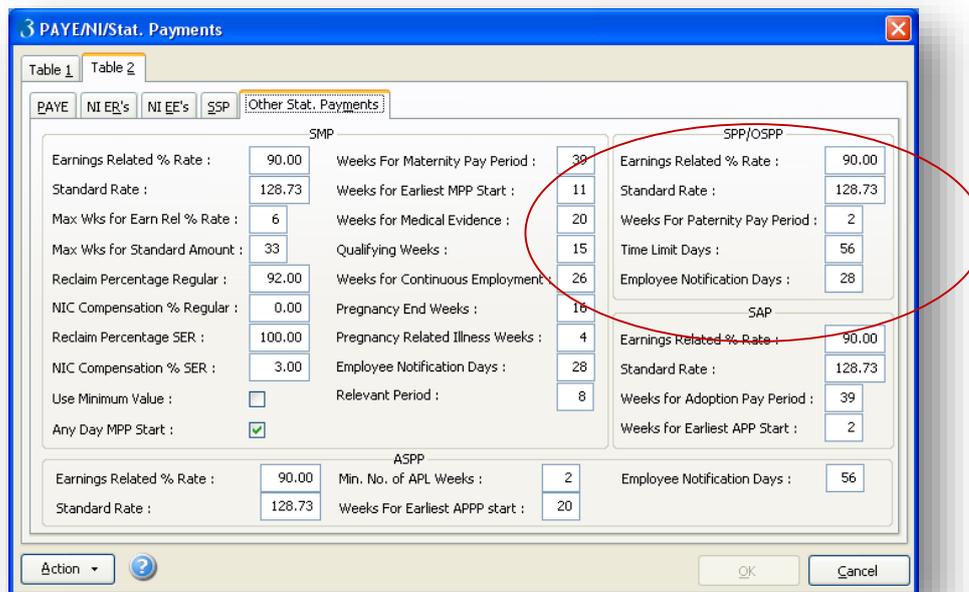
If the option is set off then it implies that you will be entering OSPP payments manually. If the option is selected, a number of areas of the payroll are changed to record settings and parameters that enable the program to automatically calculate an employee's OSPP entitlement for the pay period. A 'SPP (Birth) Details' form is made available onto which you record the OSPP details for an employee. If you set the 'Use Full OSPP' 'on', this will apply to the whole company i.e. all Payroll groups.

To qualify for Statutory Paternity Pay in respect of a newborn child the employee must:

- Have a prescribed relationship with the child and the mother.
- Intend at the start of the Paternity Pay Period to care for the child or support the mother
- Remain in continuous employment with the employer from the end of the QW up to the date of birth of the child.
- Have average weekly earnings at or above the LEL that applies at the end of the QW.
- Give the employer 28 days notice of their intention to start their SPP. Notice must be given at the QW wherever reasonably practical.

**PAYE/NI/SSP/SMP/SPP Tables**

The existing SMP tab pages for both Table 1 and Table 2 has changed to incorporate the required OSPP details.



**Earnings Related % Rate**

This field holds the earnings related percentage rate of Statutory Paternity Pay (SPP).

**Standard Rate**

This will hold the standard rate of SPP.

**Weeks for Paternity Pay Period**

This field holds the maximum number of weeks during which OSPP can be paid. OSPP cannot be paid for any week in the Paternity Pay Period (PPP) in which your employee does some work for you.

**Time Limit Days**

Leave cannot start before the child has been born. Leave cannot continue later than the 56th day after the date of childbirth or the 56th day after the Sunday of the week in which the baby is due, whichever is the later.

**Employee Notification Days**

This is used for specifying the number of day's notification that must be given by the employee before they intend to start their paternity leave, wherever reasonably practical.

## OSPP - Employee Payments & Deductions

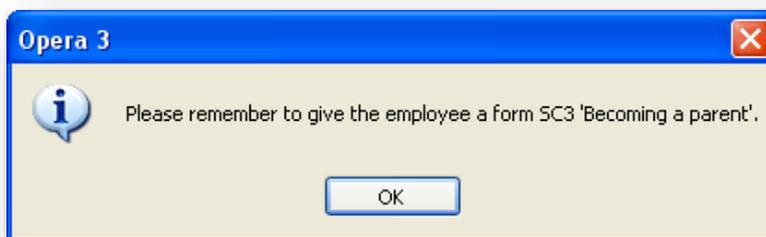
As for 'Full SMP' and 'Advanced Pensions', when 'Full OSPP' is switched on the user will be prevented from specifying a Perm Value, Value, Units or Rate for the payment line relating to the Payment Profile type 'D' (OSPP birth).

## OSPP - Employee Processing

Within Payroll Processing, the action button now provides a facility for 'OSPP (Birth) Details'. This will only be enabled where 'Full SPP' has been switched on and will be available for both male and female employees.

## OSPP (Birth) Details

When creating a new OSPP form the following prompt will be displayed. Only one active form is allowed per employee record.



The SC3 form is part of legislation. Employers may use their own version of the form if required. It explains to the employee who is entitled to OSPP and Paternity leave:

- a biological father
- a partner/husband that is not the baby's biological father
- a female partner in a same sex couple

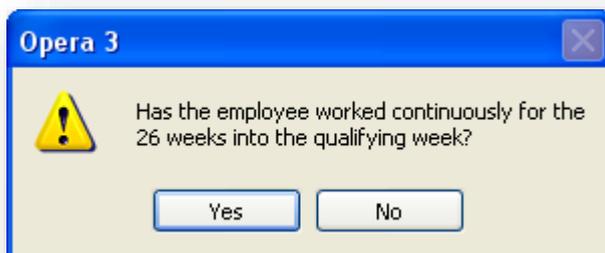
The employee must be able to declare that they are:

- the baby's biological father or
- married to the mother or
- living with the mother in an enduring family relationship, but are not an immediate relative and
- will be responsible for the child's upbringing and
- will take time off work to support the mother or care for the child.

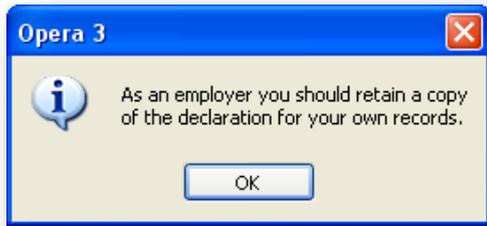
The OSPP (Birth) Details form will then load and in a similar fashion to the SMP details form the Baby's Due Date should be entered. This will then allow the legislative dates to be calculated by the system such as the Expected Week of Childbirth, the Qualifying Week, Latest Date Contin. Employment, the Relevant Period Start & End dates and the Latest PPP Start date.

The Employee must submit a 'Declaration of Family Commitment'. Once this is received the Employer must tick the box. This is also part of legislation. The record may be saved without this box being ticked.

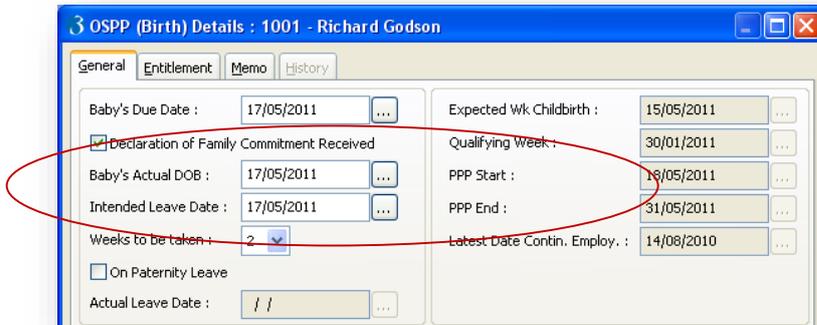
Validation of the Employee's start date with the company is automatically validated by the product but the user can expect to see the following prompt and must respond 'Yes' before the form may be saved.



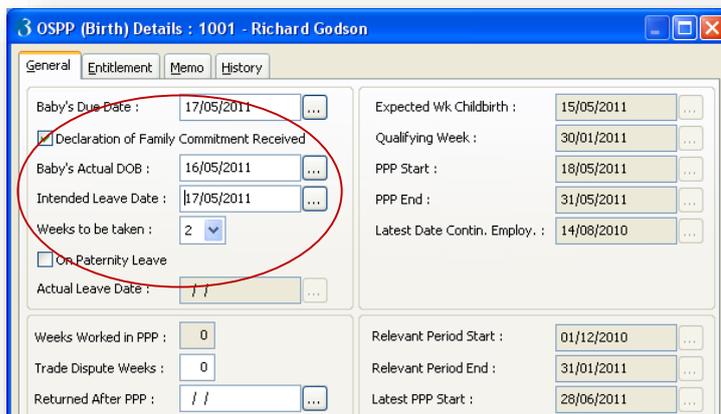
Once the 'Declaration of Family Commitment' checkbox is activated the following prompt will be displayed to the user.



Once activated, the form will allow for the 'Baby's Actual DOB' to be entered.



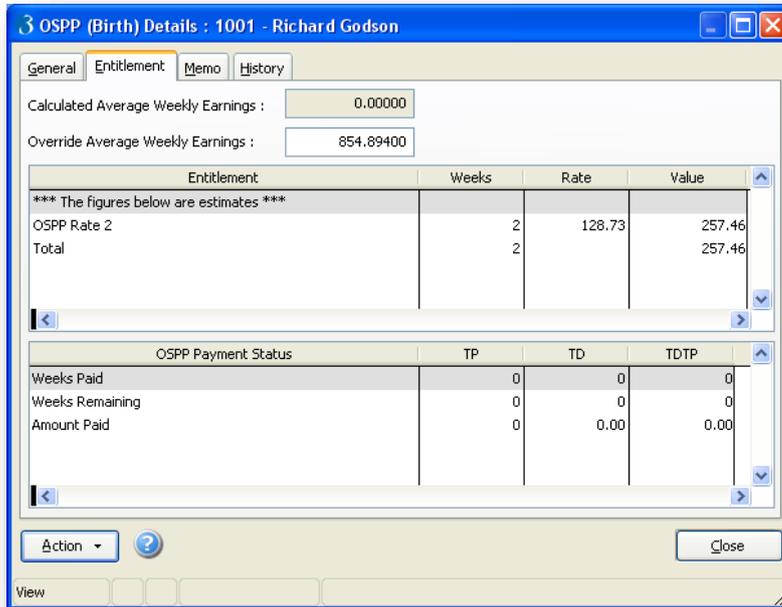
The Intended Leave Date may not be before the Baby's Due Date. As with SMP Processing, once the Intended Leave Date is entered the PPP Start and PPP End period will be calculated based on the number of weeks to be taken by the employee. The Estimate Entitlement action menu item will also be available for the employer. Entering in the 'Baby's Actual DOB' will not change any of the previously entered dates as the employee may take their leave at any point within the 56 day limit after the baby is born. Therefore, the Intended Leave Date field will not be disabled until the employee is on their Paternity Leave.



The 'On Paternity Leave' checkbox will not be activated until the Baby's Actual DOB' is entered as the employee may not begin paid Paternity Leave until the baby has been born. As with SMP Processing, the Calculated Average Weekly Earnings will be displayed in the Entitlement Tab. The user may override these figures if required. Should the Calculated earnings be at or above the LEL at the end of the Qualifying Week the employee will qualify for PPP. If the Calculated earnings are below the current legislative standard rate the employee will receive 90% of these calculated earnings.

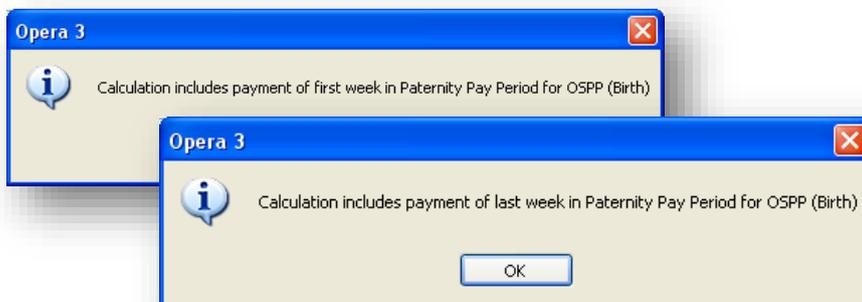


Again, in exactly the same way as SMP Processing, any Weeks Worked in PPP will be automatically deducted from the calculated entitlement.

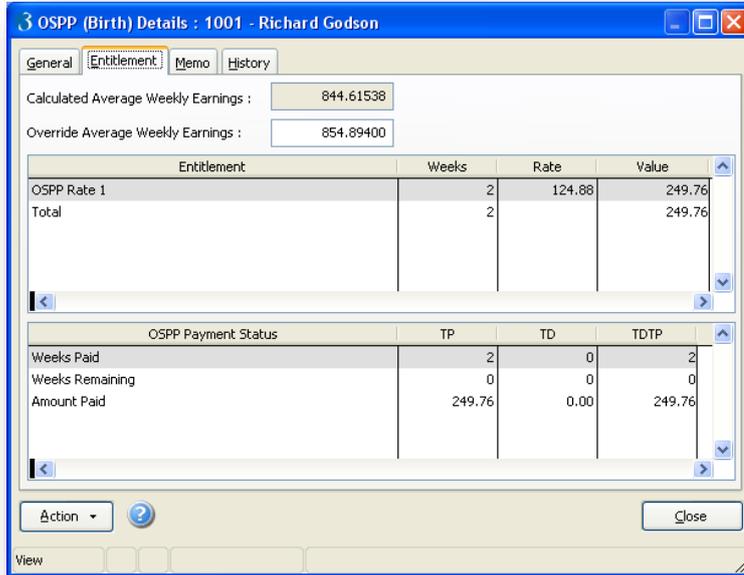


### OSPP Calculation

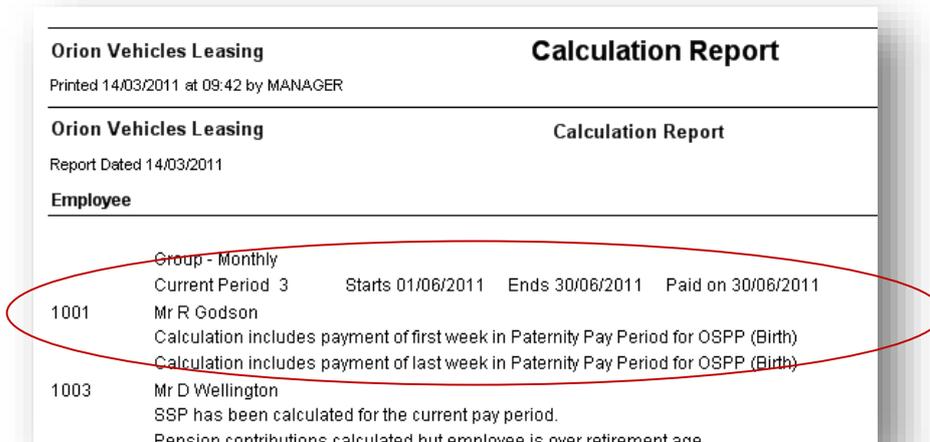
The Calculate may be run from the OSPP (Birth) details form or as a global calculate on the payroll group. The user can expect to see the following prompts depending on the pay frequency of the group.



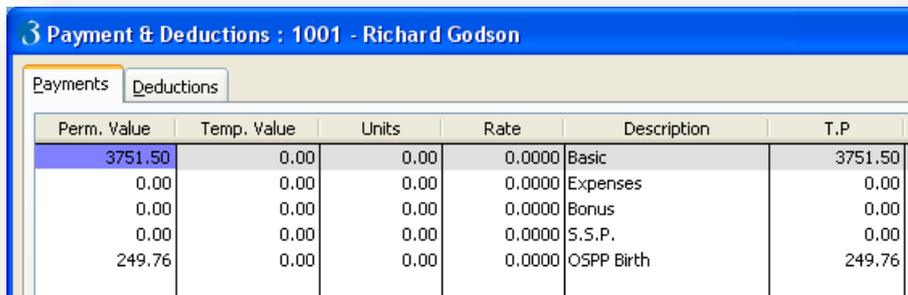
The Entitlement tab will be displayed automatically if the Calculate is being run from the OSPP (Birth) details form. This will show the Weeks Paid and Weeks Remaining in the OSPP Payment Status area of the form.



The Global Calculation report will clearly show the first and last week also.



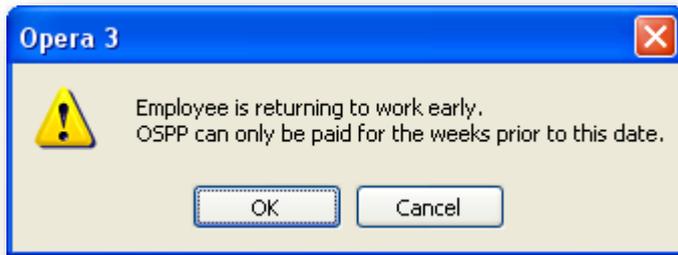
The appropriate payment profile of type 'D' will automatically be added to the employee's Payments and Deductions screen.



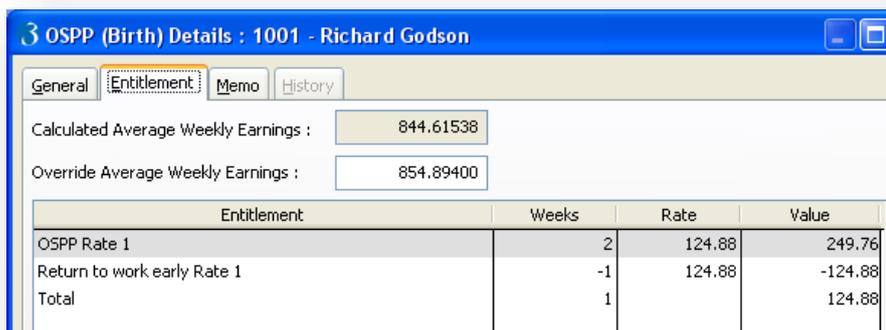
The user may override the calculated system figure by entering a value in the Temp column only.

### Returned after OSPP

The 'Returned After OSPP' field can also be used during the OSPP should the employee return to work early.

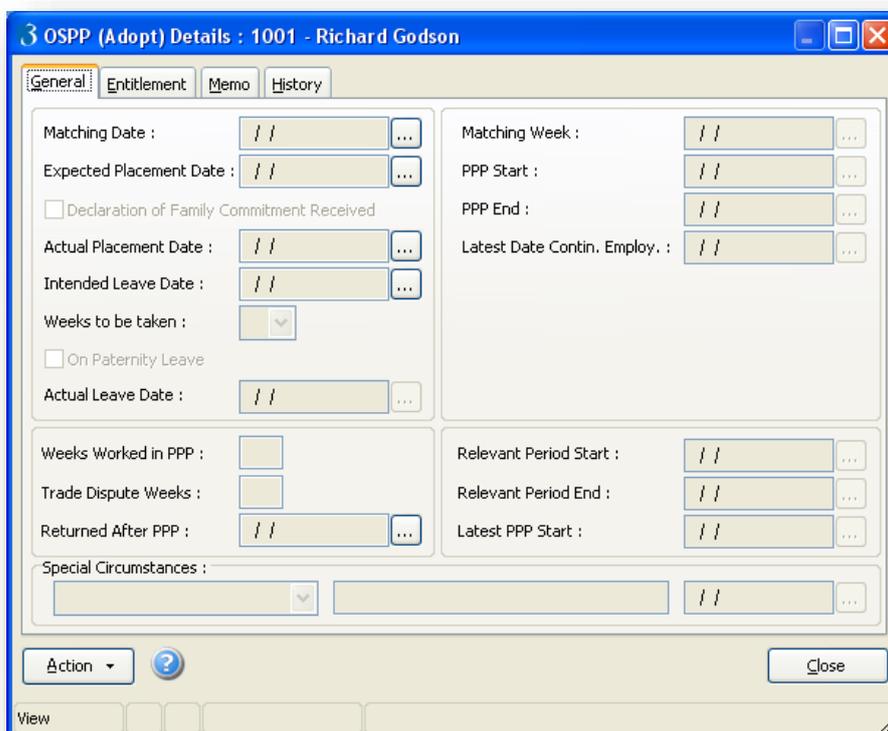


The Entitlement screen will show that the employee has returned to work early and show the number of weeks OSPP that are not payable. The employee will lose their entitlement to any untaken OSPP



### 6.3.4 OSPP (Adopt) Details

If you have selected the Use Full OSPP (Adopt) Processing option on the Payroll > Utilities > Set Options form, you can store all the details required for the calculation of Statutory Paternity Pay for adoption. This process is fairly similar to the OSPP (Birth) Process.



OSPP - Adopt is currently paid for up to two weeks. Each week of the paternity pay period is capped at the standard rate of OSPP. It is paid as the lesser value of the standard rate of OSPP, or 90% of the employee's average weekly earnings.

- Before OSPP - Adopt can be paid, the employee's average weekly earnings must be at least equal to the Lower Earnings Limit (LEL) for NI calculations.
- The standard rate of OSPP is held on the Payroll > Utilities > PAYE/NI/Stat. Payments form.
- The employee's average weekly earnings is calculated on the OSPP (Adopt) Details form.
  - If the employee's average weekly earnings is less than the standard rate of OSPP - Adopt, the employee receives their average earnings rate for the paternity pay period.
  - If the employee's average weekly earnings is greater than or equal to the standard rate of OSPP - Adopt, the employee receives the standard rate for the paternity pay period.

You must ensure you have created an OSPP (Adopt) type payment profile in the Payroll > Maintenance > Payment Profile command. The application can then automatically calculate an employee's OSPP for adoption for the period, and maintain the relevant history.

### To Record OSPP (Adopt) details

1. Open the Payroll folder, and then click Processing.
2. If you are using groups, in the Select Groups list, click to select the group(s) you want to process and then click OK.
3. Retrieve the relevant employee record, click Action, point to Statutory Payments and then click OSPP (Adopt) Details. The OSPP (Adopt) Details form appears. You must ensure you have created an OSPP (Adopt) type payment profile in the Payroll > Maintenance > Payment Profile command.
4. Press CTRL+N or click the New Record icon on the toolbar.
5. In the boxes provided, complete the details that define the PPP (Paternity pay period) and requirements for the calculation of OSPP.
6. Press CTRL+S or click the Save Record icon on the toolbar.

---

**Note:** Use the **Memo** tab to enter additional details associated with the OSPP record. Use the **History** tab to view a history of OSPP records relating to the employee.

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### Split OSPP Payments

As OSPP is payable at the same rate for a maximum of 2 weeks it is unlikely that you will want OSPP payments to be split for such a short period of time. If you do, you need to calculate the payments and update Opera 3 manually. You should enter the OSPP details in the normal way using the OSPP (Adopt) Details command; then manually calculate the value of each split payment and adjust the OSPP payment manually in the Temp Value field using the Payroll > Processing > Pay & Deductions command.

## OSPP (Adopt) Detail Entries – General

Notes

Box	Description
<b>Matching Date</b>	<p>The date on which the child is expected to be matched with the employee. Once you have entered this date, the application automatically calculates the following dates:</p> <ul style="list-style-type: none"> <li>• The start of the matching week</li> <li>• Latest date of continuous employment. This date must be at least 26 weeks before the Saturday in the matching week.</li> <li>• The relevant period start and end dates</li> <li>• The latest Paternity Pay Period start date.</li> </ul> <p>These dates are displayed in the appropriate boxes in the right-hand side of the form. You cannot override these dates.</p>
<b>Expected Placement Date</b>	<p>The date on which the child is expected to be placed with the employee. This cannot be earlier than the matching date.</p>
<b>Declaration of Family Commitment Received</b>	<p>An option that indicates that you have received the declaration of family commitment. Without this option selected, the employee is not entitled to OSPP (Adopt). As an employer, you should keep a copy of this declaration for your own records.</p>
<b>Actual Placement Date</b>	<p>The date on which the child is placed with the employee. This cannot be earlier than the matching date.</p>
<b>Intended Leave Date</b>	<p>According to HMRC rules, the earliest an employee can leave for the paternity leave is the day before the Expected Placement Date or the Actual Placement Date. The application uses the Actual Placement Date to check this, unless it is empty, when it uses the Expected Placement Date. Employees must also give at least 28 days notice of their intention to take paternity leave.</p>
<b>Weeks to be taken</b>	<p>The number of weeks paternity leave to be taken. This can be up to two weeks.</p>
<b>On Paternity Leave</b>	<p>An option that indicates whether the employee is on paternity leave. This option is activated by the entry of a date in the <b>Intended Leave Date</b> box. Once the employee goes on leave, select this option.</p>
<b>Actual Leave Date</b>	<p>The actual date on which the employee went on paternity leave. You can only enter this once you have selected the <b>On Paternity Leave</b> option. The default is the date you entered in the <b>Intended Leave Date</b> box.</p> <p><b>Warning:</b> You must enter the date of the employee's last working day, not the first day of the paternity leave.</p>
<b>Weeks Worked in PPP</b>	<p>The number of weeks, if any, that the employee worked in your employment during the PPP for the current pay period. When you make an entry here, the application automatically defers payment of OSPP for any weeks worked. Should the employee work for you again later on in their PPP, increase this entry by the number of weeks worked in the subsequent pay period.</p>
<b>Trade Dispute Weeks</b>	<p>The number of weeks, if any, that the employee spent in trade dispute.</p>
<b>Returned After PPP</b>	<p>The date on which the employee returned to your employment after the PPP. If the employee returns to work early, enter the return date here to automatically cease the employee's remaining OSPP payments.</p>

<p><b>Special Circumstances</b></p>	<p>An option that determines any special circumstances that might affect the entitlement to or calculation of OSPP for the employee. The options available are:</p> <ul style="list-style-type: none"> <li>• None</li> <li>• Employee Deceased (only allowed if the employee is already on paternity leave)</li> <li>• Taken into legal custody (only allowed if the employee is already on paternity leave)</li> <li>• Outside European Economic Area (only allowed if the employee is not on paternity leave yet).</li> </ul> <p>For all circumstances other than 'None' and 'Outside European Economic Area', you also enter a comment and date in the boxes alongside.</p> <p><b>Tip:</b> Refer to the official employer's guide to Statutory Paternity Pay for further guidance.</p>
<p>These fields are for information so cannot be changed</p>	
<p><b>Matching Week</b></p>	<p>The Sunday of the week that the child was matched with the employee.</p>
<p><b>PPP Start</b></p>	<p>The paternity pay period start date which is the day after the <b>Actual Leave Date</b>.</p>
<p><b>PPP End</b></p>	<p>The paternity pay period end date calculated using the Weeks for Paternity Pay Period box on the active PAYE/NI/Stat. Payments table.</p>
<p><b>Latest Date Contin. Employ</b></p>	<p>The latest date from which the employee must have been in continuous employment with the employer. This is at least 26 weeks before the Saturday in the <b>Matching Week</b>.</p>
<p><b>Relevant Period Start</b></p>	<p>The relevant pay period start date associated with the paternity pay period.</p>
<p><b>Relevant Period End</b></p>	<p>The relevant pay period end date associated with the paternity pay period.</p>
<p><b>Latest PPP Start</b></p>	<p>The latest start date for the PPP. This date is calculated using the <b>Actual Placement Date</b> and the number of days in the Time Limit Days box (on the active PAYE/NI/Stat. Payments table). If the Actual Placement Date is not known, the <b>Expected Placement Date</b> is used.</p>

## 6.4 Statutory Adoption Pay (SAP)

Notes

If you have selected the Use Full SAP Processing option on the Payroll > Utilities > Set Options form, you can store all the details required for the calculation of Statutory Adoption Pay.

Refer to HMRC website for further details regarding the SSP Processing, in particular the E16 guide.

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SAP is currently paid for up to 39 weeks. Each week of the adoption pay period is capped at the standard rate of SAP. It is paid as the lesser value of the standard rate of SAP, or 90% of the employee's average weekly earnings.

- Before SAP can be paid the employee's average weekly earnings must be at least equal to the Lower Earnings Limit (LEL) for NI calculations. They must also have worked for the employer for 26 continuous weeks.
- The standard rate of SAP is held on the Payroll - Utilities - PAYE/NI/Stat. Payments form.
- The employee's average weekly earnings is calculated on the SAP Details form.
  - If the employee's average weekly earnings is less than the standard rate of SAP, the employee receives their average earnings rate for the adoption pay period.
  - If the employee's average weekly earnings is greater than or equal to the standard rate of SAP, the employee receives the standard rate for the adoption pay period.

You must ensure you have created an SAP type payment profile in the Payroll - Maintenance - Payment Profile command. The application can then automatically calculate an employee's SAP for the period, and maintain the relevant history.

## To Record SAP details

1. Open the Payroll folder, and then click Processing.
2. If you are using groups, in the Select Groups list, click to select the group(s) you want to process and then click OK.
3. Retrieve the relevant employee record, click Action, point to Statutory Payments and then click SAP Details. The SAP Details form appears. You must ensure you have created an SAP type payment profile in the Payroll - Maintenance - Payment Profile command.
4. Press CTRL+N or click the New Record icon on the toolbar.
5. In the boxes provided, complete the details that define the adoption pay period and requirements for the calculation of SPP.
6. Press CTRL+S or click the Save Record icon on the toolbar.

**Note:** Use the **Memo** tab to enter additional details associated with the OSPP record. Use the **History** tab to view a history of SAP records relating to the employee.

## SAP Detail Entries – General

Box	Description
<b>Matching Date</b>	<p>The date on which the child is expected to be matched with the employee. Once you have entered this date, the application automatically calculates the following dates:</p> <ul style="list-style-type: none"> <li>• The start of the matching week</li> <li>• Latest date of continuous employment. This date must be at least 26 weeks before the Saturday in the matching week.</li> <li>• The relevant period start and end dates</li> <li>• The latest adoption pay period start date.</li> </ul> <p>These dates are displayed in the appropriate boxes in the right-hand side of the form. You cannot override these dates.</p>
<b>Expected Placement Date</b>	The date on which the child is expected to be placed with the employee. This cannot be earlier than the matching date.
<b>Evidence of Matching Received</b>	An option that indicates that you have received the declaration of family commitment. Without this option selected, the employee is not entitled to OSPP (Adopt). As an employer, you should keep a copy of this declaration for your own records.
<b>Actual Placement Date</b>	The date on which the child is placed with the employee. This cannot be earlier than the matching date.
<b>Intended Leave Date</b>	<p>According to HMRC rules, the earliest an employee can leave for the adoption leave is two weeks before the <b>Expected Placement Date</b> or the <b>Actual Placement Date</b>. The application uses the Actual Placement Date to check this, unless it is empty, when it uses the Expected Placement Date. Employees must also give at least 28 days notice of their intention to take paternity leave.</p>
<b>On Adoption Leave</b>	An option that indicates whether the employee is on paternity leave. This option is activated by the entry of a date in the <b>Intended Leave Date</b> box. Once the employee goes on leave, select this option.
<b>Actual Leave Date</b>	<p>The actual date on which the employee went on paternity leave. You can only enter this once you have selected the <b>On Paternity Leave</b> option. The default is the date you entered in the <b>Intended Leave Date</b> box.</p> <p><b>Warning:</b> You must enter the date of the employee's last working day, not the first day of the adoption leave.</p>

<b>Weeks Worked in APP</b>	The number of weeks, if any, that the employee worked in your employment during the adoption pay period for the current pay period. When you make an entry here, the application automatically defers payment of OSPP for any weeks worked. Should the employee work for you again later on in their adoption pay period, increase this entry by the number of weeks worked in the subsequent pay period.
<b>Trade Dispute Weeks</b>	The number of weeks, if any, that the employee spent in trade dispute.
<b>Returned After APP</b>	The date on which the employee returned to your employment after the adoption pay period. If the employee returns to work early, enter the return date here to automatically cease the employee's remaining OSPP payments.
<b>Special Circumstances</b>	<p>An option that determines any special circumstances that might affect the entitlement to or calculation of OSPP for the employee. The options available are:</p> <ul style="list-style-type: none"> <li>• None</li> <li>• Employee Deceased (only allowed if the employee is already on paternity leave)</li> <li>• Taken into legal custody (only allowed if the employee is already on paternity leave)</li> <li>• Outside European Economic Area (only allowed if the employee is not on paternity leave yet).</li> </ul> <p>For all circumstances other than 'None' and 'Outside European Economic Area', you also enter a comment and date in the boxes alongside.</p> <p><b>Tip:</b> Refer to the official employer's guide to Statutory Paternity Pay (E19) for further guidance.</p>
These fields are for information so cannot be changed	
<b>Matching Week</b>	The Sunday of the week that the child was matched with the employee.
<b>APP Start</b>	The Adoption Pay Period start date which is the day after the <b>Actual Leave Date</b> .
<b>APP End</b>	The Adoption Pay Period end date calculated using the Weeks for Adoption Pay Period box on the active PAYE/NI/Stat. Payments table.
<b>Latest Date Contin. Employ</b>	The latest date from which the employee must have been in continuous employment with the employer. This is at least 26 weeks before the Saturday in the <b>Matching Week</b> .
<b>Relevant Period Start</b>	The relevant pay period start date associated with the Adoption Pay Period.
<b>Relevant Period End</b>	The relevant pay period end date associated with the Adoption Pay Period.
<b>Earliest APP Start</b>	The earliest start date for the Adoption Pay Period based on the <b>Actual Placement Date</b> .
<b>Latest APP Start</b>	The latest start date for the adoption pay period. This date is calculated by adding the number of weeks in the Weeks for Earliest APP Start box (on the active PAYE/NI/Stat. Payments table) to the Earliest APP Start date.

## Entitlement

Use the Entitlement tab to view the estimated entitlement for the employee as well as the SAP status for actual payments. The boxes on the tab are updated automatically by the Calculation command. If you change any of the details in the boxes, you must then run the Calculation command before the changes come into effect.

Box	Description
<b>Calculated Average Weekly Earnings</b>	The average gross weekly earnings of the employee in the relevant period. This is calculated automatically and cannot be amended here, but you can override it using the <b>Override Average Weekly Earnings</b> box.
<b>Override Average Weekly Earnings</b>	You can override the automatically calculated average weekly earnings for the employee by entering your own figure here. The application will prompt you to enter an override if there is insufficient payment history for the employee to determine a calculated average weekly earnings figure.
<b>No. of Weeks (in Total) Paid TD</b>	<p>The total number of weeks that SAP has been paid to date.</p> <p>You must only make an entry in this box when creating a new SAP record for an employee who is already on adoption leave and has therefore been paid SAP. For example, this might apply when you have upgraded from another payroll product and you already have one or more employees on adoption leave. If you make an entry here, you must also enter the corresponding amount of SAP in the box below.</p> <p><b>Note:</b> The Calculation command must be run before the number of weeks entered manually comes into effect.</p>
<b>Amount of SAP Paid TD</b>	<p>The amount of SAP paid to date. As with the above box, this information is updated automatically by the application and you must only make an entry here when creating a new SAP record for an employee who is already on adoption leave and has therefore been paid SAP.</p> <p><b>Note:</b> The Calculation command must be run before the amount of SAP paid to-date comes into effect.</p>
<b>Split-Week Payment Days B/fwd</b>	<p>This is applicable if the payroll group's Split-Week Payments of SMP/SAP option is selected.</p> <p>This box contains the number of split-week payment days for the first week of the adoption pay period that are still to be paid. The number of split days is normally updated by the Calculation command but you can enter up to 6 days.</p> <p>You should only change the box if the employee's adoption leave details were not entered in Opera 3 when the adoption pay period started. For example, this might apply when you have upgraded from another payroll product and you already have one or more employees on adoption leave. In this situation you need to work out the number of days for the first week of the current adoption pay period that are still to be paid, and update the box.</p> <p><b>Note:</b> The Calculation command must be run before the number of days entered manually comes into effect.</p>
<b>Split-Week Payment Days TD</b>	<p>This is applicable if the payroll group's Split-Week Payments of SMP/SAP option is selected.</p> <p>This box contains the number of split-week payment days for the adoption pay period to the end of the previous pay period. It does not include the current period's split-week payment days.</p> <p>You should only change the box if the employee's adoption leave details were not entered in Opera 3 when the adoption pay period started. For example, this might apply when you have upgraded from another payroll product and you already have one or more employees on adoption leave.</p> <p><b>Note:</b> The Calculation command must be run before the number of days entered manually comes into effect.</p>
<b>Entitlement</b>	<p>If you use the <b>Estimate Entitlement</b> command on the <b>Action</b> menu, the application estimates the SAP payments at the earnings related and standard rates. In each case, the columns in the grid show the number of weeks at the corresponding rate, the rate itself and the value of SAP at that rate. A line of totals is shown for both rates.</p> <p><b>Note:</b> The terms 'earnings related' and 'standard' are those that correspond to 'higher' and 'lower' rates of SAP.</p>
<b>SAP Payment Status</b>	<p>This part of the form reflects the results of actual SAP payments. The number of weeks at the earnings related and standard rates, plus the weeks remaining are shown for this period (TP), for the year to date (TD) and for the year to date this period (TDTP). The amounts actually paid for the corresponding periods are also shown.</p> <p>An additional line is displayed if the payroll group has Split-Weeks selected. The Split-Week Payment Days line displays the following for each employee:</p> <ul style="list-style-type: none"> <li>• The number of split days paid this period</li> <li>• The total number of split days paid up to the last period</li> <li>• The total number of split days paid up to the last period + this period.</li> </ul>

Notes

## 6.5 Additional Statutory Paternity Pay (ASPP) - Birth

Notes

If you have selected the [Use Full ASPP \(Birth\) & \(Adopt\) Processing](#) on the **Set Options** form in Payroll, in the 2011-12 tax year you can store all the details required for the calculation of Additional Statutory Paternity Pay for new births.

Additional Statutory Paternity Leave & Pay (ASPL&P) is being introduced for babies due on or after 3 April 2011 and adoptions with a matching date on or after 3 April 2011. This allows a father to take between 2 and 26 weeks ASPL&P if the mother has not taken all their maternity pay period weeks and has returned to work. The existing Statutory Paternity Pay scheme is also being renamed to Ordinary Statutory Paternity Pay (OSPP).



Refer to HMRC website for further details regarding the SSP Processing, in particular the E19 guide.

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OSPP entitles a father to two weeks leave as long as he takes the leave before 56 days after the baby's birth or when an adopted child is placed. He takes leave and receives OSPP when the mother is on leave.

ASPL&P allows a father to take between two weeks and 26 weeks leave as long as the mother has not taken all her maternity pay period and has returned to work. The father can receive up to a maximum of 19 weeks Additional Statutory Paternity Pay (ASPP) providing they complete it within the mother's maternity pay period. ASPL&P cannot normally start until 20 weeks after the baby's birth or the child's matching date. Also, the father and mother cannot be on leave at the same time. Payments are paid weekly at a standard rate for up to a maximum of 19 weeks. The standard rate is held on the **Other Stat. Payments** tab of the [Payroll - Utilities - PAYE/NI/Stat. Payments](#) form.

The mother's SMP payments must end at least two weeks before the last date of the Maternity Pay Period in order for the father to be eligible to be paid ASPP. The father must give his employer at least 8 weeks' notice to take ASPL&P, which is the same notice period the mother must give her employer of her intention to return to work early.

The employee may also take up to 10 keeping in touch days whilst he receives ASPL&P.

Employees must satisfy the conditions to qualify for ASPL&P. The conditions are similar to the conditions for qualification for OSPP. The conditions for ASPP for birth and those for ASPP for adoption are different.

The amount the employer can recover is the same as for other statutory payments. Small employers can claim 100 percent plus 3 percent compensation. All other employers can claim 92 percent of the payment.

**Tip:** Refer to the Employer Helpbook for Ordinary and Additional Statutory Paternity Pay - E19 - for further guidance.

You must ensure you have created an *ASPP (Birth)* type payment profile in the [Payroll - Maintenance - Payment Profile](#) command. The application can then automatically calculate an employee's ASPP for the period and maintain the relevant history in the 2011-12 tax year.

Box	Description
<b>Baby's Due Date</b>	The date on which the baby is expected to be born. This is mandatory. Once you have entered this date, the application automatically calculates the following dates: the start of the expected week of childbirth, the start of the qualifying week, the latest start date for continuous employment and the relevant period start and end dates. These dates are displayed in the appropriate boxes in the right-hand side of the form. You cannot override these dates.
<b>Documentary Evidence Received</b>	An option that indicates that you have received appropriate documentation from the employee. Without this option selected, the employee is not entitled to ASPP. As an employer, you should keep a copy of this declaration for your own records.
<b>Baby's Actual DOB</b>	The actual date of birth of the baby. You cannot enter this date unless the Documentary Evidence Received option is selected. You must also enter the Actual MPP Start, Actual MPP End and Mother Returned To Work dates. <b>Note:</b> Fathers cannot start their ASPP leave until 20 weeks after the baby's date of birth.
<b>Actual MPP Start</b>	The first date for the mother's maternity pay period. This is not mandatory but if a date is entered, the Baby's Actual DOB, Actual MPP End and Mother Returned to Work dates must also be entered.
<b>Actual MPP End</b>	The last date for the mother's maternity pay period. This is not mandatory but if a date is entered, the Baby's Actual DOB, Actual MPP Start and Mother Returned to Work dates must also be entered.
<b>Mother Returned To Work</b>	The actual date the mother returned to work. This is not mandatory but if a date is entered, the Baby's Actual DOB, Actual MPP Start and Actual MPP End dates must also be entered.
<b>Intended Leave Date</b>	The date on which your employee is expected to take additional paternity leave. You can enter a date if the Baby's Actual DOB, Actual MPP Start and Mother Returned To Work dates are entered. The earliest date you can enter is the day before the Earliest APPP Start date. Once you have entered this date, the application automatically calculates the Additional Paternity Pay Period APPP Start date and the APPP End date. These dates are displayed in the appropriate boxes in the right-hand side of the form. You cannot override these dates.
<b>On ASPP Leave</b>	An option that indicates whether the employee is on additional paternity leave. This option is activated by the entry of a date in the Intended Leave Date box. Once the employee goes on leave, select this option.
<b>Actual Leave Date</b>	The actual date on which the employee went on additional paternity leave. You can only enter this once you have selected the On ASPP Leave box. The default is the date you entered in the Intended Leave Date box. <b>Warning:</b> You must enter the date of the employee's last working day, not the first day of the additional paternity leave.

<b>Trade Dispute Weeks</b>	The number of weeks, if any, that the employee spent in trade dispute.
<b>Returned After APPP</b>	The date on which the employee returned to your employment after the Additional Paternity Pay Period (APPP). If the employee returns to work early, enter the return date here to automatically cease the employee's remaining ASPP payments.
<b>Special Circumstances</b>	An option that determines any special circumstances that might affect the entitlement to or calculation of ASPP for the employee. The options available are: <ul style="list-style-type: none"> <li>• None</li> <li>• Deceased</li> <li>• Taken into legal custody</li> <li>• Outside European Economic Area</li> <li>• Worked during APPP.</li> </ul>

### To Create an ASPP (Birth) Record

1. Open the **Payroll** folder and then click Processing or click the **Payroll & HR** tab on the Ribbon Bar and then click **Payroll - Processing**.
2. If you are using groups, in the **Select Groups** list, click to select the group(s) you want to process and then click **OK**.
3. Retrieve the relevant employee record, click **Action**, point to **Statutory Payments** and then click **ASPP (Birth) Details**. The **ASPP (Birth) Details** form appears. You must ensure you have created an *ASPP Birth* type payment profile in the [Payroll - Maintenance - Payment Profile](#) command.
4. To create a new record, click the icon on the toolbar or press **CTRL+N**.
5. In the boxes provided, complete the details that define the Paternity Pay Period and requirements for the calculation of ASPP.
6. To save the record, click the icon on the toolbar or press **CTRL+S**.

**Notes:** Use the **Memo** tab to enter additional details associated with the OSPP record. Use the **History** tab to view a history of ASPP records relating to the employee.

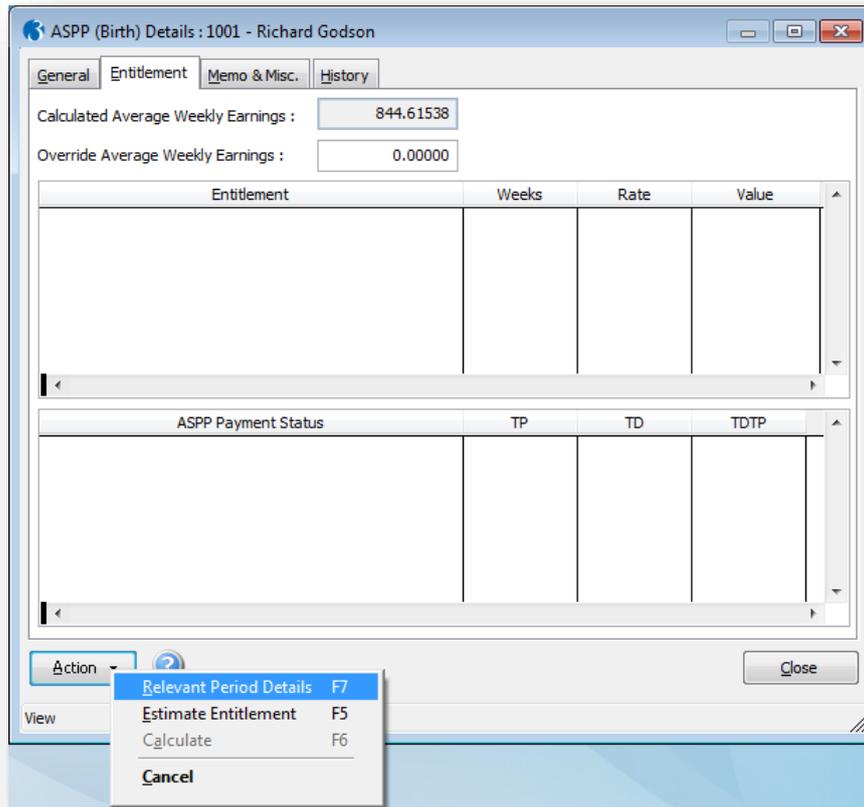
## 6.5.1 Entitlement

Use the Entitlement tab to view the estimated entitlement for the employee as well as the ASPP status for actual payments. The boxes on the tab are updated automatically by the Calculation command. If you change any of the details in the boxes, you must then run the Calculation command before the changes come into effect.

Box	Description
<b>Calculated Average Weekly Earnings</b>	The average gross weekly earnings of the employee in the relevant period. This is calculated automatically and cannot be amended here, but you can override it using the <b>Override Average Weekly Earnings</b> box.
<b>Override Average Weekly Earnings</b>	You can override the automatically calculated average weekly earnings for the employee by entering your own figure here. The application will prompt you to enter an override if there is insufficient payment history for the employee to determine a calculated average weekly earnings figure.
<b>Entitlement</b>	If you use the <b>Estimate Entitlement</b> command on the <b>Action</b> menu, the application estimates the ASPP payments at the earnings related rate or the standard rate. In each case, the columns in the grid show the number of weeks at the corresponding rate, the rate itself and the value of ASPP at that rate. A line of totals is shown for both rates.
<b>ASPP Payment Status</b>	This part of the form reflects the results of actual ASPP payments. The number of weeks at the earnings related and standard rates, plus the weeks remaining are shown for this period (TP), for the year to date (TD) and for the year to date this period (TDTP). The amounts actually paid for the corresponding periods are also shown.

## 6.5.2 Actions

The following commands are available on the **Action** menu associated with the **ASPP (Birth) Details** form:



Use this command	To
<b>Relevant Period Details</b>	Display a form showing all eight sets of relevant period values based on the entries in the <b>ASPP (Birth) Details</b> form.
<b>Estimate Entitlement</b>	View the anticipated ASPP entitlement for the employee prior to their going on additional paternity leave.  <b>Note:</b> The <b>Intended Leave Date</b> must have been entered before you can use this command. If the <b>Actual Leave Date</b> on the <b>General</b> tab is also entered, this menu item is disabled.
Calculate	Calculate and display the ASPP for the employee that is due to be paid this period. This is only available if the <b>On Paternity Leave</b> option is selected on the <b>General</b> tab.

### 6.5.3 Memo & Misc

National Insurance number must also be included in the Full Payment Submissions (FPS) submission for the pay period.

Use this tab to record textual information relating to ASPP for the employee. Details of their partner must be entered for employees who are paid ASPP because these details must be included in the Real Time Information Full Payment Submission.

ASPP (Birth) Details : 1001 - Richard Godson

General Entitlement **Memo & Misc** History

Memo :

Partner Details

Surname :

Forenames :

N.I. Number :

Action ? Close

View

## 6.6 Additional Statutory Paternity Pay (ASPP)

If you have selected the [Use Full ASPP \(Birth\) & \(Adopt\) Processing](#) on the **Set Options** form in Payroll, in the 2011-12 tax year you can store all the details required for the calculation of Additional Statutory Paternity Pay for new adoptions.

Additional Statutory Paternity Leave & Pay (ASPL&P) is being introduced for babies due on or after 3 April 2011 and adoptions with a matching date on or after 3 April 2011. This allows a father to take between 2 and 26 weeks ASPL&P if the mother has not taken all their maternity pay period weeks and has returned to work. The existing Statutory Paternity Pay scheme is also being renamed to Ordinary Statutory Paternity Pay (OSPP).



Refer to HMRC website for further details regarding the SSP Processing, in particular the E19 guide.

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**ASPP (Adopt) Details : 1001 - Richard Godson**

General Entitlement Memo History

Matching Date : 19/08/2011 ... Matching Week : 14/08/2011 ...

Documentary Evidence Received

Actual Placement Date : 19/08/2011 ... APPP Start : // ...

Actual SAP Start : 19/08/2011 ... APPP End : 17/05/2012 ...

Actual SAP End : 31/03/2012 ... Latest Date Contin. Employ. : 26/02/2011 ...

Adopter Returned To Work : 01/04/2012 ... Original SAP End : 17/05/2012 ...

Intended Leave Date : // ...

On ASPP Leave

Actual Leave Date : // ...

Relevant Period Start : 01/04/2011 ...

Relevant Period End : 31/05/2011 ...

Trade Dispute Weeks : 0

Earliest APPP Start : 01/04/2012 ...

Returned After APPP : // ...

Latest APPP Start : 17/05/2012 ...

Special Circumstances : // ...

Action ? Close

View

OSPP entitles a father to two weeks leave as long as he takes the leave before 56 days after the baby's birth or when an adopted child is placed. He takes leave and receives OSPP when the mother is on leave.

ASPL&P allows a father to take between two weeks and 26 weeks leave as long as the mother has not taken all her maternity pay period and has returned to work. The father can receive up to a maximum of 19 weeks Additional Statutory Paternity Pay (ASPP) providing they complete it within the mother's maternity pay period. ASPL&P cannot normally start until 20 weeks after the baby's birth or the child's matching date. Also, the father and mother cannot be on leave at the same time. Payments are paid weekly at a standard rate for up to a maximum of 19 weeks. The standard rate is held on the **Other Stat. Payments** tab of the [Payroll - Utilities - PAYE/NI/Stat. Payments](#) form.

The mother's SMP payments must end at least two weeks before the last date of the Maternity Pay Period in order for the father to be eligible to be paid ASPP. The father must give his employer at least 8 weeks' notice to take ASPL&P, which is the same notice period the mother must give her employer of her intention to return to work early.

The employee may also take up to 10 keeping in touch days whilst he receives ASPL&P.

Employees must satisfy the conditions to qualify for ASPL&P. The conditions are similar to the conditions for qualification for OSPP. The conditions for ASPP for birth and those for ASPP for adoption are different.

The amount the employer can recover is the same as for other statutory payments. Small employers can claim 100 percent plus 3 percent compensation. All other employers can claim 92 percent of the payment.

**Tip:** Refer to the Employer Helpbook for Ordinary and Additional Statutory Paternity Pay - E19 - for further guidance.

You must ensure you have created an *ASPP (Adopt)* type payment profile in the [Payroll - Maintenance - Payment Profile](#) command. The application can then automatically calculate an employee's ASPP for the period and maintain the relevant history in the 2011-12 tax year.

Box	Description
<b>Matching Date</b>	<p>The date on which the child is expected to be matched with the employee. Once you have entered this date, the application automatically calculates the following dates:</p> <ul style="list-style-type: none"> <li>• The start of the matching week</li> <li>• Latest date of continuous employment. This date must be at least 26 weeks before the Saturday in the matching week.</li> <li>• The relevant period start and end dates.</li> </ul> <p>These dates are displayed in the appropriate boxes in the right-hand side of the form. You cannot override these dates.</p>
<b>Documentary Evidence Received</b>	<p>An option that indicates that you have received appropriate documentation from the employee that confirms the details of the adoption, for example adoption documentation from adoption agencies or from HMRC.</p>
<b>Actual Placement Date</b>	<p>The date on which the child is placed with the employee. This cannot be earlier than the matching date.</p> <hr/> <p>Note: Fathers cannot start their ASPP leave until 20 weeks after the child's placement date.</p>
<b>Actual SAP Start</b>	<p>The start date for the adoption pay period. This is not mandatory but if a date is entered, the Actual Placement Date, Actual SAP End and Adopter Returned to Work dates must also be entered.</p>
<b>Actual SAP End</b>	<p>The end date for the adoption pay period. This is not mandatory but if a date is entered, the Actual Placement Date, Actual SAP Start and Adopter Returned to Work dates must also be entered.</p>
<b>Adopter Returned To Work</b>	<p>The actual date the adopter returned to work. This is not mandatory but if a date is entered, the Actual Placement Date, Actual SAP Start and Actual SAP End dates must also be entered.</p>
<b>Intended Leave Date</b>	<p>The date on which your employee is expected to take additional paternity leave. You can enter a date if the Actual Placement Date, Actual SAP Start and Actual SAP End dates are entered. The earliest date you can enter is the day before the Earliest APPP Start date.</p> <p>Once you have entered this date, the application automatically calculates the Additional Paternity Pay Period APPP Start date and the APPP End date. These dates are displayed in the appropriate boxes in the right-hand side of the form. You cannot override these dates.</p>
<b>On ASPP Leave</b>	<p>An option that indicates whether the employee is on additional paternity leave. This option is activated by the entry of a date in the Intended Leave Date box. Once the employee goes on leave, select this option.</p>
<b>Actual Leave Date</b>	<p>The actual date on which the employee went on additional paternity leave. You can only enter this once you have selected the On ASPP Leave box. The default is the date you entered in the Intended Leave Date box.</p> <hr/> <p>Warning: You must enter the date of the employee's last working day, not the first day of the additional paternity leave.</p>
<b>Trade Dispute Weeks</b>	<p>The number of weeks, if any, that the employee spent in trade dispute.</p>
<b>Returned After APPP</b>	<p>The date on which the employee returned to your employment after the Additional Paternity Pay Period (APPP). If the employee returns to work early, enter the return date here to automatically cease the employee's remaining ASPP payments.</p>

**Special Circumstances**

An option that determines any special circumstances that might affect the entitlement to or calculation of ASPP for the employee. The options available are:

- None
- Deceased
- Taken into legal custody
- Outside European Economic Area
- Worked during APPP.

Notes

**To Create an ASPP (Adopt) Record**

1. Open the **Payroll** folder and then click Processing or click the **Payroll & HR** tab on the Ribbon Bar and then click **Payroll - Processing**.
2. If you are using groups, in the **Select Groups** list, click to select the group(s) you want to process and then click **OK**.
3. Retrieve the relevant employee record, click **Action**, point to **Statutory Payments** and then click **ASPP (Adopt) Details**. The **ASPP (Adopt) Details** form is displayed. You must ensure you have created an *ASPP Adopt* type payment profile in the [Payroll - Maintenance - Payment Profile](#) command.
4. To create a new record, click the icon on the toolbar or press **CTRL+N**.
5. In the boxes provided, complete the details that define the Paternity Pay Period and requirements for the calculation of ASPP.
6. To save the record, click the icon on the toolbar or press **CTRL+S**.

**Note:** Use the **Memo** tab to enter additional details associated with the ASPP record. Use the **History** tab to view a history of ASPP records relating to the employee.

## 6.7 Partner Details (ShPP)

You must record partner details for any employees who are receiving Shared Parental Pay. The information will be included with the employee's pay details in the Full Payment Submission.

Shared Parental Leave (SPL) replaces Additional Statutory Paternity Leave on 5 April 2015.

For parents of babies due on or after 5 April 2015 Additional Statutory Paternity Pay ASPP will be replaced with Shared Parental Pay (ShPP). ShPP allows eligible partners to share parental leave. For babies due before 5 April 2015, ASPP will still be applicable. So both ASPP and ShPP could be in operation for a time during the 2015/16 tax year. The rules for adoptions are similar to new births. For details about ShPP, please see [www.gov.uk/shared-parental-leave-and-pay/overview](http://www.gov.uk/shared-parental-leave-and-pay/overview). For instructions on setting up ShPP in Opera please see the [How to Set Up Shared Parental Pay](#) Help topic.

Additional Statutory Paternity Pay must still be paid for babies with a due date before 5 April 2015 or children that will be placed for adoption before that date.

## 6.7.1 To Set Up Shared Parental Pay

Shared Parental Leave (SPL) replaces Additional Statutory Paternity Leave on 5 April 2015.

For parents of babies due on or after 5 April 2015 Additional Statutory Paternity Pay ASPP will be replaced with Shared Parental Pay (ShPP). ShPP allows eligible partners to share parental leave. For babies due before 5 April 2015, ASPP will still be applicable. So both ASPP and ShPP could be in operation for a time during the 2015/16 tax year. The rules for adoptions are similar to new births. For details about ShPP, please see [www.gov.uk/shared-parental-leave-and-pay/overview](http://www.gov.uk/shared-parental-leave-and-pay/overview).

Additional Statutory Paternity Pay must still be paid for babies with a due date before 5 April 2015 or children that will be placed for adoption before that date.

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**Note:** Additional Statutory Paternity Pay (ASPP) must still be paid for babies with a due date before 5 April 2015 or children that will be placed for adoption before that date.

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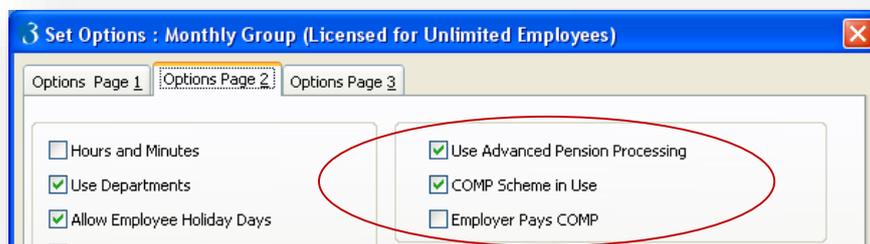
To pay Shared Parental Pay, you must first create a payment profile and link that payment profile to the relevant employees.

1. Open the Payroll folder and then click Maintenance or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Maintenance.
2. Open the Payment Profiles form and create a payment profile with either type "J ASPP/ShPP Birth" or type "K ASPP/ShPP Adopt". Update the other boxes as necessary. Close the form.
3. Open the Payroll folder and then click Processing or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Processing.
4. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK. Then locate the employee's record using the List tab or by pressing CTRL+F to search for the record.
5. Click Action and open the Payment & Deductions form. Select Action again and select Add Item or press F5. Select the payment profile you created in step 2 and select OK.
6. Select the payment profile in the grid on the Payment & Deductions form. Then enter the Shared Parental Pay value either in the Perm Value or Temp Value column. A permanent value is used for more than one pay period but a temporary value is used for one pay period only. Close the form.
7. Click Action again, select Statutory Payments and then select ShPP Partner Details. Enter the partner's details and close the form. Shared Parental Pay will now be included in the next payroll calculation.

## 6.8 Advanced Pension Processing

Notes

If you use the Use Advanced Pension Processing option on the Payroll - Utilities - Set Options form for the corresponding payroll group, you will be able to maintain pension scheme records to assign to employees. The pension scheme record determines a number of default settings including contribution levels for employer and employee, but you can override these on a per-employee basis. When activated this option may not be switched off once employees have been assigned to pension schemes.



The default group controls this option therefore, if activated here the Advanced Pension Processing will be available in all subsequent groups.

Once activated, on Options Page 1, the 'Scheme C.O. Number:' field will become invisible. The SCON field will now only be applicable when 'Use Advanced Pension Processing' is not activated.

You can maintain a table of pension scheme records; an employee can have more than one active pension scheme. The application carries out various checks to ensure the pension scheme assignment is appropriate. *For example, if the employee has a COMP NI code, then you must assign the employee to an occupational pension scheme before you can assign any other scheme types.*

If the User does not activate the functionality, pensions processing and handling of SCON's etc will remain as before, a manual process.



Advanced pension processing is now in use. You must now create your pension schemes and create deduction profiles for your pension schemes and then assign pension schemes to employees as required.

The User must now create the appropriate Pension Schemes within the product and also create relevant Deduction Profiles for these Pension Schemes. The Deduction Profile would then need to be assigned to the employees participating in the Schemes.

### Changes to the State Pension Age

Before 6 April 2010, the state pension age is 65 for men born before 6 April 1959 and 60 for women born on or before 5 April 1950. Between 2010 and 2046, the state pension age for women will increase. From 2024, the state pension age for men will also increase.



### Deduction/Payment

#### Profiles

Please remember when setting up pension scheme records you must create the associated deduction profiles (payment profile if using Salary Sacrifice).

## Changes affecting women

Between 6 April 2010 and 5 April 2020, the state pension age for women born on or after 6 April 1950 will increase gradually from 60 to 65. The age rises gradually for women born between these dates, depending on the month in which they were born. This means the earliest date on which they can start receiving state pension may not fall on their birthday.

From 6 April 2020, the state pension age will be 65 for both men and women born on or after 6 April 1955.

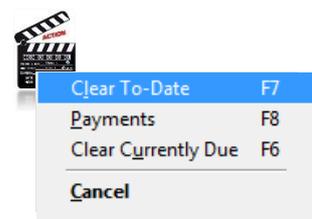
## Changes affecting men and women

Between 6 April 2024 and 5 April 2046 the state pension age will increase for both men and women. This increase will gradually happen over two years every decade and will affect both men and women:

- Between 6 April 2024 and 5 April 2026 the state pension age will increase from 65 to 66
- Between 6 April 2034 and 5 April 2036 the state pension age will increase from 66 to 67
- Between 6 April 2044 and 5 April 2046 the state pension age will increase from 67 to 68.

## 6.8.1 Creating Pension Schemes

Use the Pension Scheme command to define different pension schemes you can assign to employees. This facility is only available if you have selected the Use Advanced Pension Processing option on the Payroll - Utilities - Set Options form for the corresponding payroll group.



There are various different pension scheme types you can maintain. Once you have created at least one scheme, you can assign it to individual employees using the Payroll Processing - Pensions command.

**Note:** Contracted out Money Purchase (COMP) occupational pension schemes that operate on a defined contribution basis will be abolished from 6 April 2012. This affects NI category codes F, G and S, which are used for employees' in COMP schemes and Appropriate Personal Pension (APP) schemes for directors. These pension schemes and the NI codes F, G and S will be invalid from 6 April 2012.

You can use the Clear To-Date command on the Action menu of the Pension Scheme Maintenance form to clear the to-date values. Alternatively, you can clear pension contribution to-date values on a period and group basis as part of the update procedure. You can also set up the scheme to have totals cleared automatically as part of the income tax year end process.

To create a pension scheme record

1. Open the Payroll folder, click Maintenance and then click Pension Scheme.
2. On the Record menu, click New.
3. In the boxes provided, enter the pension scheme details.
4. On the Record menu, click Save.

**Note:** If the scheme is not set up to apply to all payment types, use the **Payments** command on the **Action** menu to select which payment types apply. A form appears on which you can pick from existing payment types.

Pension Scheme Entries - General tab

Box	Description
<b>Scheme Code</b>	A unique reference of up to ten characters that identifies the pension scheme record.
<b>Description</b>	A description of the pension scheme.
<b>Type</b>	<p>An option that determines the type of pension scheme. You can select one of the following from a list:</p> <ul style="list-style-type: none"> <li>• Stakeholder Pension (SHP)</li> <li>• Personal Pension (PP)</li> <li>• App. Personal Pension (APP) (Appropriate Personal Pension)</li> <li>• APP SHP (Appropriate Personal Pension/Stakeholder Pension)</li> <li>• Group Personal Pension (GPP)</li> <li>• <i>COMP (Contracted Out Money Purchase). This type of pension scheme will not be valid after the 2011-12 tax year.</i></li> <li>• <i>COMP SHP (Contracted Out Money Purchase / Stakeholder Pension). This type of pension scheme will not be valid after the 2011-12 tax year.</i></li> <li>• COSR (Contracted-out Salary Related)</li> <li>• Free Standing AVC (FSAVC) (Additional Voluntary Contribution Schemes)</li> <li>• COMB (Contracted-out Mixed Benefit)</li> <li>• Other.</li> </ul> <p><b>Note:</b> Contracted out Money Purchase (COMP) occupational pension schemes that operate on a defined contribution basis will be abolished from 6 April 2012. This affects NI category codes F, G and S, which are used for employees' in COMP schemes and Appropriate Personal Pension (APP) schemes for directors. These pension schemes and the NI codes F, G and S will be invalid from 6 April 2012.</p>
<b>SCON</b>	<p>From 6 April 2014 Scheme Contracted-Out Numbers (SCON) must be included in Full Payment Submissions for employees in Contracted-out Salary Related pension schemes (COSR). These numbers are used by HMRC to identify the pension scheme that an employee belongs to and also to validate SCON data. HMRC will also use the SCON number to automatically terminate the schemes when relevant up until 6 April 2016. This means that termination notices will no longer be required.</p> <p><b>Note:</b> If a SCON is not included in an FPS for employees in COSR schemes HMRC will use a temporary number and contact you to provide the correct one.</p> <p>Scheme Contracted out Numbers are mandatory for employees in Contracted Out Salary Related (COSR) pension schemes. If employees in COSR schemes do not have SCON numbers recorded on their payroll record then their Full Payment Submission will fail. This affects employees with NI Category letters D, E, I, K or L.</p>

**AVC – Net of BR –** 😊

Currently the system does not cater for AVCs to be Net of BR.

In the meantime there are two possible workarounds.

1. If the employees are on fixed salaries then you could change the AVC to be Value instead of Percentage and calculate the fixed value - this would prevent having to amend it when their salary changes.

2. Create another Pension deduction to mirror the original one and call it AVC, setting up only the employee section. Add this profile to the employee and it will calculate the value automatically. However any reports and values paid to the pension provider would have to be the total of both of these.

<p><b>SCON...</b></p>	<p><i>The 'SCON' field will only be enabled if the scheme Type chosen is COMP, COMP SHP, COSR, COMB or Other. When the SCON field is enabled, for Type COMP, COMP SHP and COMB an entry in the field is mandatory.</i></p> <p><i>For an existing COMP, COSR, COMB or Other Scheme, if the User changes the SCON field, Opera 3 will check whether the employees have already begun processing with the original SCON, as this cannot be allowed.</i></p> <p><i>A prompt will appear asking 'Are you simply changing a SCON that was previously typed in incorrectly? Yes/No?'</i></p> <p><i>If the User replies 'Yes' then the following will be confirmed, 'SCON change will now be applied to all employees who have previously been assigned the original SCON'.</i></p> <p><i>If the User replies 'No' then the following warning will appear, 'If employees are to transfer to a new occupational pension scheme you must create a new scheme first. Do not replace the details of the current scheme. The current scheme will be retained and the SCON change cannot be saved'.</i></p> <p><i>The Scheme Contracting Out Number applicable to the pension scheme. This is automatically assigned to all employees that are linked to this pension scheme record.</i></p> <p><b>Note:</b> <i>SCON numbers were assigned to employers by HMRC to maintain Contracted Out Money Purchase (COMP) schemes. These numbers are currently included on P14 (End of Year Summaries) generated in Opera for employees whose NI category letter is F,G or S. After the 2011-12 year-end, these numbers will no longer be included on P14 returns or any other HMRC returns.</i></p> <p><i>In Opera, SCON numbers are also used for employees who are members of Contracted Out Salary Related (COSR) schemes, so these numbers can still be entered for employees in these schemes after the 2011-12 year-end. The SCON numbers for COSRs are not included on any HMRC returns; they are only used for memo purposes in Payroll.</i></p>
<p><b>Default Contributions</b></p>	<p>Options that determine whether the default employee and employer contributions for the pension scheme are expressed in value or percentage terms and the corresponding amounts. These can be overridden per employee. If the default contributions are later changed, you are given the chance to apply the changes to all employees that belong to this scheme.</p>
<p><b>Scheme Contribution Limits</b></p>	<p>The minimum (per period) and maximum (per year) contribution limits for employer and employees.</p>
<p><b>Net of Basic Rate Tax</b></p>	<p>Options that determine whether the pension is calculated net of basic rate tax for either employee, employer or both. These options do not apply to COMP, COSR or COMB type pensions.</p> <p>For Example; Where an employee's pension contributions receive basic-rate tax relief from the HMRC (and the tax relief is paid directly to the pension provider, not the employee) then the employee's contribution is effectively topped-up for free. This feature means an employee can specify that they want a contribution of £100.00, but in fact only £78.00 will be deducted from their pay. The same applies for any employer contributions to the employee's scheme.</p> <p>Example: The basic tax rate is 20% and the default contribution is £100 (4/5 of the total contribution is paid and 1/5 is claimed in tax relief).</p> <p>If this option is selected:</p> <p>The actual deduction will be £80 (4/5 of the total contribution). The remaining £20 (1/5 tax relief) will be claimed from HMRC by the pension scheme provider.</p> <p>If this option is cleared:</p> <p>The actual deduction will be £100 (4/5 of the total contribution). In this situation £25 (1/5 tax relief) will be claimed by the pension provider.</p> <p>These options do not apply to COSR or COMB type pensions.</p> <p><b>Note:</b> Contracted out Money Purchase (COMP) occupational pension schemes that operate on a defined contribution basis will be abolished from 6 April 2012. This affects NI category codes F, G and S, which are used for employees' in COMP schemes and Appropriate Personal Pension (APP) schemes for directors. These pension schemes and the NI codes F, G and S will be invalid from 6 April 2012.</p>

Notes

**Net of BR –** 😞

Whatever Temp. value is entered to override a pension deduction is the value that s applied during the calculation.

Net of BR will not apply to the TEMP value used.

<p><b>Net of Basic Rate Tax...</b></p>	<p><a href="#">Net of basic rate tax example ...</a></p> <p>An employee contributes 5% of their monthly earnings of £1000 into his pension. He is entitled to tax relief on his contributions because he has a National Insurance Number. His pension contributions are set to be calculated net of basic rate tax of 20%.</p> <p>The deduction from the employee's pay is calculated as:</p> <table border="0"> <tr> <td>£1000</td> <td>x</td> <td>5%</td> <td>=</td> <td>£50</td> </tr> </table> <p>Less tax relief calculated as:</p> <table border="0"> <tr> <td>£50</td> <td>x</td> <td>20%</td> <td>=</td> <td>(£10)</td> </tr> </table> <p>Deduction <b>£40</b></p> <p>The deduction from the employee's pay of £40 is then sent to the pension provider, which claims the £10 tax relief from HMRC and adds this to the employee's contribution.</p> <p>The total contribution is therefore:</p> <table border="0"> <tr> <td>From the employee's pay:</td> <td>£40</td> </tr> <tr> <td>Tax relief from HMRC:</td> <td>£10</td> </tr> <tr> <td><b>Total</b></td> <td><b>£50</b></td> </tr> </table> <hr/> <p><b>Note:</b> Tax relief only applies to employees who have a National Insurance Number or to overseas nationals awaiting a NINO.</p>	£1000	x	5%	=	£50	£50	x	20%	=	(£10)	From the employee's pay:	£40	Tax relief from HMRC:	£10	<b>Total</b>	<b>£50</b>
£1000	x	5%	=	£50													
£50	x	20%	=	(£10)													
From the employee's pay:	£40																
Tax relief from HMRC:	£10																
<b>Total</b>	<b>£50</b>																
<p><b>Apply Ers &amp; Ees Deductions to All Payments</b></p>	<p><i>An option that determines whether the calculation of employer and employee deductions for the pension scheme applies to all relevant payments linked to pensionable Payment Profiles (those with the Pensionable box selected on the payment profile).</i></p> <p><i>If you want to define exactly which payments can be taken into account when calculating employer and employee deductions for this pension scheme, make sure this box is cleared and then use the Payments command on this form's Action menu to determine which payments are applicable.</i></p> <p>This option determines that the calculation of employer and employee deductions for the pension scheme applies to all relevant payments linked to pensionable payment profiles on the Payroll - Maintenance - Payment Profiles form (those with the Pensionable box ticked on the payment profile).</p> <hr/> <p><b>Tip:</b> To define exactly which payments are used when calculating employer and employee deductions for this pension scheme, clear this box and use the Payments command on the Action menu to select the relevant payments.</p>																
<p><b>Clear TD Contributions at Tax Year End</b></p>	<p>An option that determines whether the pension contributions are cleared at the end of the income tax year automatically. If this option is cleared, contributions to date will remain until cleared manually using the <b>Clear To-Date</b> command on the <b>Action</b> menu.</p>																
<p><b>Clear Currently Due Contributions at Update</b></p>	<p>An option that determines whether the pension is automatically selected on the Clear Pensions form in the Payroll - Utilities - Update command, which is run at the end of each pay period. When the pension is selected on the Clear Pensions form the contributions that are currently due to be paid to the pensions company are zeroised in the Update.</p> <hr/> <p><b>Note:</b> Even if this option is selected you will still be able to deselect the pension when you run the Update command if you do not want to clear the contributions currently due.</p>																
<p><b>Stakeholder Pension Based</b></p>	<p>An option that indicates whether the pension scheme is based on a stakeholder pension scheme. This option is automatically selected by the application for appropriate pension scheme types.</p> <p>An option that indicates whether the pension scheme is based on a stakeholder pension scheme. This is displayed for memo purposes only.</p> <hr/> <p><b>NB:</b> The 'Stakeholder Pension Based' indicator box will only be enabled and accessible if the scheme Type chosen is 'Other'. Otherwise, the checkbox will be automatically populated for Types: SHP, APP SHP and COMP SHP.</p>																
<p><b>Use for Auto Enrolment</b></p>	<p>An option that indicates whether the pension scheme is being used for auto enrolment. See the Introduction to Auto-enrolment Help topic for details</p>																

<b>Operation</b>	An option that can be used to categorise the pension either as a personal pension or as an occupational pension. This is included on the report listing for this form for information and also on other reports in Payroll.
<b>Scheme Contribution Limits</b>	The minimum (per period) and maximum (per year) contribution limits for employer and employees.
<b>Earnings Restrictions</b>	<p>This controls how much of employees' earnings are used in the calculation of pension contributions.</p> <ul style="list-style-type: none"> <li>• All earnings</li> <li>• Between the National Insurance Lower Earnings Limit (LEL) and Upper Earnings Limit (UEL)</li> <li>• A custom range</li> <li>• The lower and upper limits for pension contributions defined for the payroll group on the Options Page 3 tab of the Payroll - Utilities - Set Options form.</li> <li>• Between National Insurance LEL and Upper Accrual Point (UAP)</li> </ul> <hr/> <p>Between Auto Enrol Thresholds - displayed on the Pension Regulator Settings tab of the Payroll - Utilities - Auto Enrolment Settings form.<b>Note:</b> When the LEL and UEL are both left blank, this is the same as no restriction. The system will default to a setting on 'All Earnings', which means that all earnings will be considered, so basically no restriction.</p>
<b>Salary Sacrifice</b>	<p>An option that indicates that salary sacrifice is applicable to this pension scheme.</p> <p>You can set up value-based salary sacrifice payments for employees who agree to give up some of their contractual cash pay in return for non-cash benefits. Value-based salary sacrifices can be set up either for a pension contribution or for other types of contribution, for example child care vouchers or the Cycle to Work scheme. When Advanced Pensions Processing is in use you can also set up percentage based salary sacrifice pension payments so that salary sacrifice payments are calculated automatically.</p> <p>This can be financially beneficial to both you the employer and also to the employee because of lower Income Tax and National Insurance contributions. If the employee's pay is subject to an attachment order you should contact HMRC to check whether their attachable pay is affected.</p> <p>This is not a deduction from pay but rather an agreement to give up part of cash pay in return for non-cash benefits. They are displayed as a negative payment (not a deduction) on both the Payments tab of the Payroll - Processing - Pay &amp; Deductions form and on the employee's payslip.</p> <hr/> <p><b>Note:</b> For details of salary sacrifice arrangements including how statutory payments and leave can be affected, please see <a href="http://www.hmrc.gov.uk/payerti/payroll/special-pay/salary-sacrifice.htm">www.hmrc.gov.uk/payerti/payroll/special-pay/salary-sacrifice.htm</a>.</p> <hr/> <p><b>Tip:</b> For the steps to set up automatically calculated salary sacrifice payments in Opera 3, see the To Set Up Salary Sacrifice for Pensions and To Set Up Non-Pension Salary Sacrifice Help topics.</p> <hr/> <p>This feature is available in Opera 3</p>
<b>Calculate Employer's Contribution on Post-Sacrifice Pay</b>	<p>An option that controls whether your percentage contribution to your employee's pension is calculated after the employee's salary sacrifice has been deducted. This only affects employer percentage-based contributions rather than value-based contributions. It applies regardless of how the earnings restrictions are set for the employer in the <a href="#">Earnings Restrictions</a> boxes.</p> <hr/> <p><b>Note:</b> This effectively reduces your contribution so it will not match your employee's contribution. Check with your pension provider beforehand.</p> <hr/> <p><b>Example:</b> An employee's pensionable pay before salary sacrifice is £1000. They sacrifice 1% of their earnings as their pension scheme contribution. The</p>

employee's pension contributions are based on all of their earnings. The employee's contribution is therefore  $\text{£}1000 * 1\% = \text{£}10$ .

The employer also contributes 1% into the pension. Their contribution is calculated differently depending on how this option is used.

**If this option is cleared:**

The employer's percentage contribution will be calculated using pre-sacrificed earnings; that is 1% of  $\text{£}1000 = \text{£}10$ . This matches the employee's contribution so the total contribution to the pension will be  $\text{£}10 + \text{£}10 = \text{£}20$ . **If this option is selected:**

The employer's percentage contribution will be calculated using post-sacrificed earnings; that is 1% of  $\text{£}990 = \text{£}9.90$ . This reduces the employer's contribution so the total contribution to the pension will be  $\text{£}9.90 + \text{£}10 = \text{£}19.90$ .

**Add Employer's NI Saving to Contribution**

An option that determines whether your employer National Insurance savings are contributed as a 'top-up' to employees' pensions. You can choose to use either all your NI savings or a percentage of the savings. Any saving used as a top-up will be combined with the employer's contribution.

Select the Apply Standard Rate of Er's NI to Ee's Contribution option to contribute all of the National Insurance savings or Override Standard Rate to enter the required percentage.

Example: An employee's salary sacrifice is  $\text{£}10$  and employer's National Insurance rate for the employee is 13.8%.

Scenario A - The employer uses all of their National Insurance saving to top up the employee's pension contribution. The 'Apply Standard Rate of Er's NI to Ee's Contribution' option is selected.

The employee's contribution is  $\text{£}10$  and the employer's National Insurance saving is  $\text{£}1.38$  ( $\text{£}10 * 13.8\%$ ) so the employer's top-up is  $\text{£}1.38$ .

Scenario B - The employer uses half of their National Insurance saving to top up the employee's pension contribution. The 'Apply Standard Rate of Er's NI to Ee's Contribution' option is cleared and the 'Override Standard Rate' box is set to 6.9%.

The employee's contribution is  $\text{£}10$  and the employer's National Insurance saving is  $\text{£}0.69$   
( $\text{£}10 * 13.8\% / 2$ ) so the employer's top-up is  $\text{£}0.69$ .

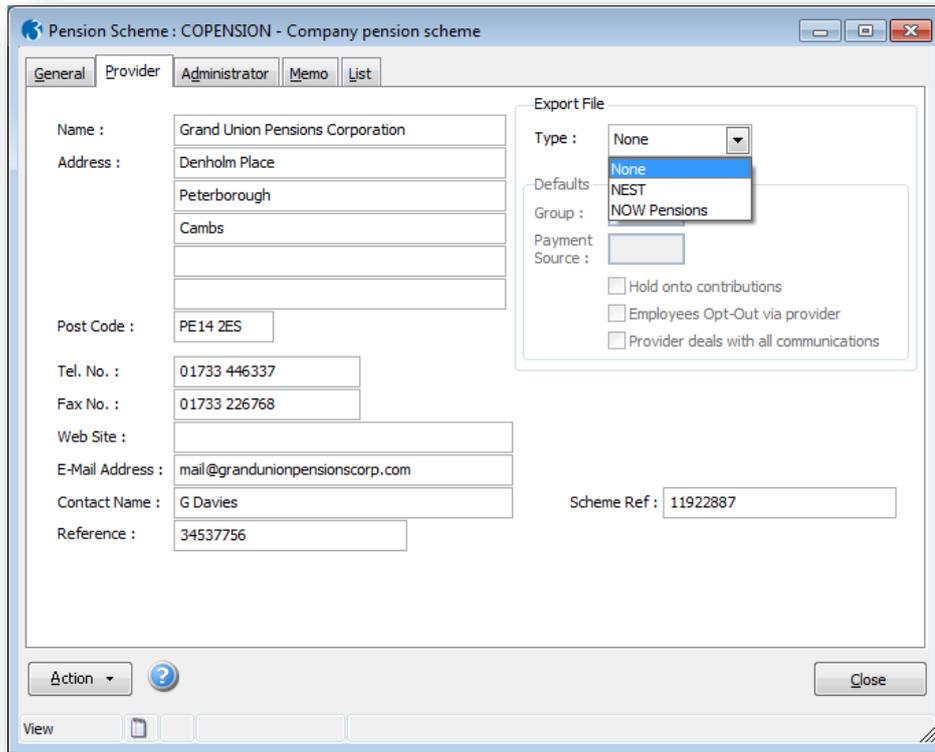
**Note:** To use this option you also need to set up an additional deduction profile on the Payroll - Maintenance - Deduction Profile form with the Ers Salary Sacrifice NI Saving box selected.

**Tip:** See the To Set Up Salary Sacrifice for Pensions Help topic for the steps to set up automatically calculated salary sacrifice pension payments in Opera 3.

**Provider tab**

Notes

Use the **Provider** tab to add details of the pension provider including name, address and contact information, reference and scheme number.



Section	Box	Description
<b>Export File</b>	<b>Type</b>	This is the 'pension provider link' for the pension type, which can be set to: NEST (National Employment Savings Trust) NOW: Pensions.
<b>Defaults</b>	<b>Group</b>	This option is where you can define the default pension group for either a NEST or NOW: Pensions scheme. This group will be used for all employees in the pension scheme unless: a different pension group is entered on the <a href="#">Payroll - Utilities - Set Options</a> form or, a different pension group is selected for an individual employee on the <a href="#">Payroll - Processing - Employee Pensions - Additional Details</a> form. <b>Note:</b> This applies to both NEST and NOW: Pensions.
	<b>Payment Source</b>	This option is where you can define the default payment source for a NEST pension scheme. All employees in this pension scheme will be linked to this payment source by default when they are included in a NEST pension scheme unless a payment source is entered on the <a href="#">Payroll - Utilities - Set Options</a> form or one is selected for an individual employee on the <a href="#">Payroll - Processing - Employee Pensions - Additional Details</a> form. <b>Note:</b> This applies to NEST pensions.

**Hold onto contributions**

You can choose to hold on to employer and employee contributions during an employee's opt-out period up to the end of the second month after the employee's auto enrolment date.

Select this option to hold on to all employee and employer contributions for employees in this pension scheme. The setting is for employees who are in their opt-out period - you must still deduct auto enrolment contributions for these employees. These contributions are retained in Opera for each employee who have opted out until after their opt-out period has lapsed. The employer and employee contributions are displayed for each employee in the **Contribs Currently Due** boxes on the [Payroll - Processing - Employee Pensions](#) form.

An employee has about one month after being auto enrolled to decide whether they want to opt out of a pension scheme. You can hold onto someone's contributions so that if they do opt out you can easily return their contributions to them. You will not therefore need to ask for them to be returned.

When an employee's opt-out period ends the contributions will be included in the next contribution file created in the [Payroll - Pensions Report - Contribution File](#) command.

---

**Note:** This applies to NEST pensions.

**Employees Opt-Out via provider**

Employees can opt out of NEST by using the NEST website, by phoning NEST, or via their employer who will inform NEST of the opt out in the contribution file.

Select this option to indicate that, if employees do opt out of the pension scheme, they will do so directly with NEST. These employees will not be included in the NEST contribution file created in the [Payroll - Pensions Report - Contribution File](#) command.

---

**Note:** This option can be overridden for each employee in the pension scheme on the [Payroll - Processing - Employee Pensions - Additional Details](#) form.

---

**Note:** This applies to NEST pensions.

**Provider deals with all communications**

---

**Note:** This applies to NOW: Pensions.

It is a requirement for you to write to every employee to instruct them that they have been:

- assessed as an eligible jobholder and enrolled in the scheme, or
- assessed as a non-eligible jobholder or entitled worker and are therefore able to opt-in or join the scheme if they want.

Select this box if you have agreed that NOW: Pensions will issue the communications for you. All employees will be included in the contribution file created in the Payroll - Pensions Reports - Contribution File command, including entitled workers and non-eligible jobholders who are not in a NOW: Pensions scheme.

---

**Important:** If you maintain a NOW: Pensions scheme and one or more schemes from another provider, if you have any entitled workers or non-eligible jobholders who have already either joined or opted in to a pension scheme from a different provider then you must make sure that the employees' auto enrolment Status is set to joined or opted in on the Payroll - Processing - Pensions - Auto Enrolment Details form. This will prevent the employee's details from being sent to NOW: Pensions.

**Scheme Ref:**

The pension scheme reference number.

If the pension scheme is for a NEST or NOW: Pensions scheme this reference must be entered because it is included in both the [enrolment file](#) and the [contribution file](#).

For other schemes it is used for information only.

**Note:** NEST refers to this as the 'Employer Reference Number'. NOW: Pensions refers to this as the 'Company Code'.

---

*Notes*

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### Action Menu

You can use the Action menu to:

- Clear the year-to-date values for all members in the currently selected pension scheme. Contributions that are currently due to be sent to the pension provider will not be cleared. You can also use F7 to use this command.
- Select the payments that are used when calculating employer and employee deductions for this pension scheme. This is available only if the Apply Ers & Ees Deductions to Pensionable Payments box is cleared.
- Clear the currently due values for all members in a chosen payroll group apart from those in NEST schemes that are having their contributions held on to. This is controlled by the Hold onto contributions option on this form and on the Payroll - Processing - Employee Pensions - Additional Details form. You can also use F6 to use this command.

---

**Tip:** You can also clear pension values on a period and group basis as part of the update procedure. You can also set up the scheme to have totals cleared automatically as part of the income tax year end process by selecting the Clear TD Contributions at Tax Year End option on this form.

---

### Administrator tab

Use the **Administrator** tab to add details of the pension administrator including name, address and contact information and reference.

The screenshot shows a software window titled "3 Pension Scheme : COPENSION - Company pension scheme". The "Administrator" tab is selected. The form contains the following fields:

- Name : [Text Box]
- Address : [Text Box]
- [Text Box]
- [Text Box]
- [Text Box]
- Post Code : [Text Box]
- Tel. No. : [Text Box] Fax No. : [Text Box]
- E-Mail Address : [Text Box]
- Contact Name : [Text Box]
- Reference : [Text Box]

At the bottom, there is an "Action" dropdown menu, a help icon, and a "Close" button. A status bar at the very bottom shows "View" and a document icon.

### Memo tab

Use the **Memo** tab to add any other notes about the pension scheme.

The screenshot shows the same software window, but with the "Memo" tab selected. The main area contains a text box with the following text:

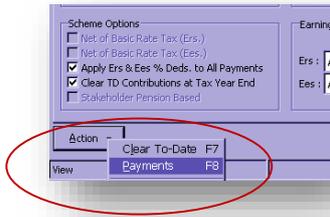
Main company pension for monthly-paid employees.

At the bottom, there is an "Action" dropdown menu, a help icon, and a "Close" button. The status bar at the bottom shows "View" and a document icon.

**Tip:** You can use the Clear To-Date command on the Action menu of the Pension Scheme Maintenance form to clear the to-date values. Alternatively, you can clear pension contribution to-date values on a period and group basis as part of the update procedure. You can also set up the scheme to have totals cleared automatically as part of the income tax year end process.

## Payments (F8)

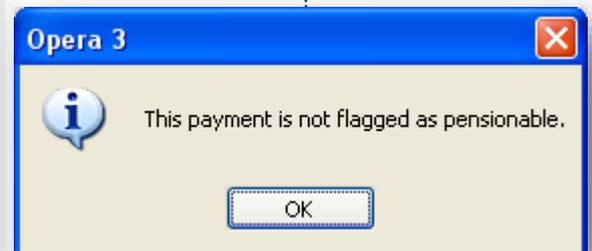
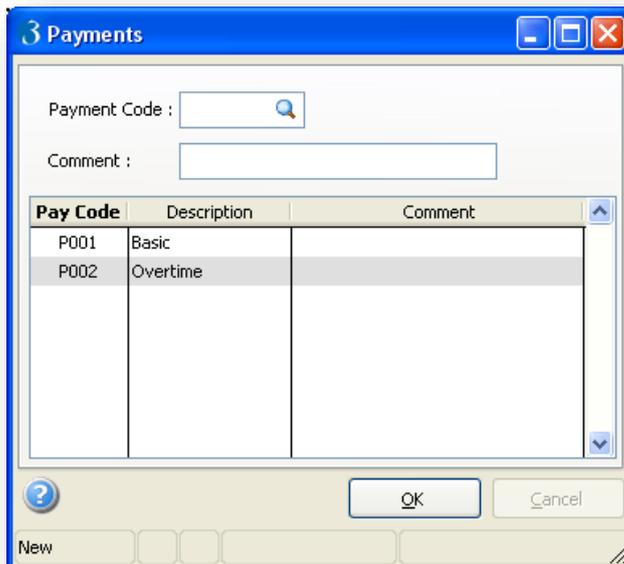
The Payments Action menu item should be used to attach Payment Profiles to the Pension Scheme for Percentage-based contributions. If the default contributions are set to Value, you may still attach Payment Profiles as they can be overridden at employee level.



Payment Profiles may only be attached if the User has not selected the 'Apply Ers & Ees % Deds. to All Payments' checkbox. If the User has this checkbox activated the following prompt will be displayed



The User should select the appropriate Payment Profiles applicable to the Pension Scheme they are creating.



**Note:** The software will allow the User to select a Payment Profile that is not set to 'Pensionable'. The system will warn the User that the profile is not 'Pensionable' but the User may continue. The User should be aware of the type of scheme that they are creating and ensure that they are selecting the correct and appropriate Payment Profiles, such as for Free Standing AVC types and some Stakeholder types.

## 6.8.2 Pension Profile Preparation

Notes

**AVCs –** 😊  
Examples/Guidelines...

AVCs (deduction type V) should only be paid as Additional Voluntary Contributions to an existing Occupational Scheme for which you already have deduction types P and X set up. If an employee wants to pay into an additional pension scheme he would pay into a FSAVC scheme. His payments into this Free Standing AVC scheme would be normal pension payments and require the deduction type to be set up as a normal pension contribution type P

An appropriate Deduction Profile must exist before the Pension deduction can be calculated. The three different types relevant to Pension processing are:

- The 'P' type, 'Employees Pension'. This should be used for Occupational Pension Schemes.
- The 'X' type, 'Employers Pension'. This should be used for recording the Employers contribution. It will not make a deduction.
- The 'V' type, 'Employees AVC'. This is only allowed for a pension scheme that is a COMP, COSR, COMB or Other scheme.

### Pension Scheme

The text box called 'Pension Scheme' on the Deduction Profiles form, will only be enabled if 'Use Advanced Pension Processing' has been activated in Options and only for deduction types 'P, X or V'. For any specific Pension Scheme only one 'P, V or X' deduction can be assigned to that scheme.

For a new Deduction Profile, if a COMP, COSR or COMB pension scheme is selected for a 'P' or 'V' type deduction the 'Deduct before Tax' checkbox will default to being 'on'. (Employee pension contributions to occupational pension schemes should be deducted before tax is calculated).



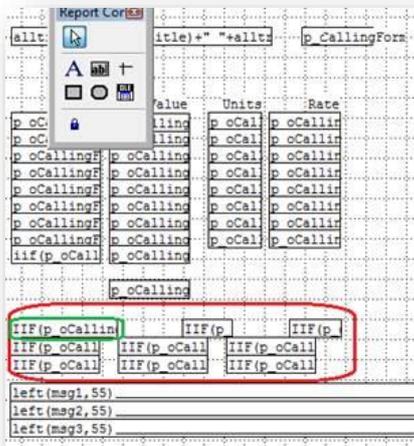
## ERs Pension & Payslips designs

Notes

Not all payslip designs have the ability to show ER pension contributions, to show them can require a bit of tweaking of the payslip design. This is the same for salary sacrifice.

**NB:** Payslip designs – various ones don't use the "... .dedcal..." array function meaning that the H or X type deductions are not shown. Also if the first H or X deduction profile has a zero value it will not display any subsequent H or X lines. This is existing functionality.

Below is an illustration of the elements in the design that apply/are-affected when analysing ERs and H type deduction codes.



### List of Arrays for Payslips – 😊

dedcal(4,1)=wpayd.wy\_desc  
dedcal(4,2)=wtran.wr\_payval  
dedcal(4,3)=wtran.wr\_baltdtp

deduct(3,1)=wpayd.wy\_desc  
deduct(3,2)=wtran.wr\_payval

dedbal(2,1)=wpayd.wy\_baldes  
dedbal(2,2)=wtran.wr\_baltdtp

payments(3,1)=wpayd.wy\_desc  
payments(3,2)=wtran.wr\_units  
payments(3,3)=wtran.wr\_rate  
payments(3,4)=wtran.wr\_payval

paybal(2,1)=wpayd.wy\_baldes  
paybal(2,2)=wtran.wr\_baltdtp

**Note:** the field above highlighted in green is a sample where it has had its contents amended; this is what that field used to contain:

```
IIF(p_oCallingForm.dedcal(1,2) <>0,"H Deductions", "")
```

And in this sample it has been changed to:

```
IIF(p_oCallingForm.dedcal(1,2) <>0,"ER Pension", "")
```

i.e. to give a more sensible header, or alternatively that header field (in green) could simply be removed from the report altogether (i.e. the header would not really make sense if both X and H type deduction values were being shown).

ER-related contributions (H and/or X) are held in a payslip array known as 'dedcal' (see above), and they are generally only shown/included if they have an associated (non-zero) value for the current pay period (see attached design). Not all payslip designs include a dedcal section by default.

One of the aspects about showing the ER-contributions area of the payslip is related to the order in which any associated H and X deduction profiles are defined i.e. whichever one has the lowest profile no. (and a value for the current period) will be shown first.

With the information above you will be able to work out what changes are needed to get ER pension contributions on the payslip.

**Reminder:** if the ER is also generously giving all/some of their NI saving as part of the pension contribution as well (i.e. for salary sacrifice) then there will be 2 separate X deduction lines (so it's likely both will want to be shown on the payslip i.e. two lines of dedcal details required on the payslip design).

## 6.8.3 To assign a pension scheme

**Note:** Contracted out Money Purchase (COMP) occupational pension schemes that operate on a defined contribution basis will be abolished from 6 April 2012. This affects NI category codes F, G and S, which are used for employees' in COMP schemes and Appropriate Personal Pension (APP) schemes for directors. These pension schemes and the NI codes F, G and S will be invalid from 6 April 2012.

Joined	Scheme	SCON	Reference	Left	ER Period Contrib	EE Period Contrib	EE Period AVC
01/07/2003	COPENSION	51234567N	336656	//	5.00	4.00	10.00

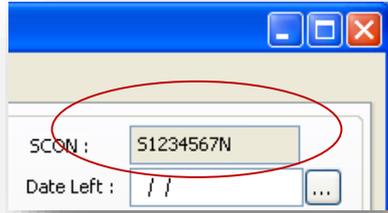
1. Open the **Payroll** folder, and then click **Processing**.
2. If you are using groups, in the **Select Groups** list, click to select the group(s) you want to process and then click **OK**.
3. Retrieve the relevant employee record, click **Action** and then click **Pensions**.
4. The first time you select this, the application will be ready for assignment of a new scheme.
5. In the **Pension Scheme** list, click to select the pension scheme to apply to the employee.
6. In **Date Joined**, enter the date on which the employee joined pension scheme. You can amend any other default settings for the pension scheme as required.
7. To store the record, click **OK**.

**Tip:** Use the **Memo** tab to enter additional details associated with the pension.

When a new pension record is created for an employee, once the pension scheme has been selected the various employer and employee 'percent or value' settings, 'contribution values' and 'net of basic rate tax' will default to those defined on the parent pension scheme record.

The User can however override and change any of these settings. Individual employee pension options will take priority over those from Profile/Group. When creating a new record the following restrictions will apply:

- The Pension Scheme code is mandatory
- *An employee can only be assigned to a COMP pension scheme if they have an NI code of F, G or S.*
- An employee can only be assigned to a COSR pension scheme if they have an NI code of D, E or L.
- An employee can only be assigned to a COMB pension scheme if they have an NI code of D, E, L, F, G or S.
- The 'Net Of Basic Rate Tax' checkboxes will be 'off' and disabled for COMP, COMB and COSR schemes.



The SCON field on the employee’s pension record will default to that from the selected parent pension scheme. The User cannot change the SCON at employee pension level.

When an employee is assigned to a pension scheme that has a SCON, that SCON will also be written to the employee’s record. It is also cleared if the scheme is deleted etc.

If the employee is currently actively participating within a COMP, COMB or a COSR scheme then they cannot add another pension record for a COMP/COSR scheme (an employee can only be active in a single COMP, COMB or COSR scheme at a time). However, an employee can leave a COMP/COSR/COMB scheme and join another.

Other than the above restriction surrounding COMP/COSR/COMB schemes, an employee can have as many active pension records as required. Even if the employee is in a COMP/COSR/COMB scheme they may still have a personal pension also.

### 6.8.3.1 Employee Pensions

If the **Use Advanced Pension Processing** option on **Page 2** of the [Payroll - Utilities - Set Options](#) form for the corresponding payroll group, you will be able to maintain pension scheme records to assign to employees. The pension scheme record determines a number of default settings including contribution levels for employer and employee, but you can override these on a per-employee basis.

You can maintain a table of pension scheme records; an employee can have more than one active pension scheme. The application carries out various checks to ensure the pension scheme assignment is appropriate.

**Note:** Contracted out Money Purchase (COMP) occupational pension schemes that operate on a defined contribution basis will be abolished from 6 April 2012. This affects NI category codes F, G and S, which are used for employees' in COMP schemes and Appropriate Personal Pension (APP) schemes for directors. These pension schemes and the NI codes F, G and S will be invalid from 6 April 2012.

#### Employee Pension Entries

Box	Description
<b>Pension Scheme</b>	A reference that identifies the pension scheme record. You can search and select from a list.
<b>SCON</b>	Scheme Contracted out Numbers are mandatory for employees in Contracted Out Salary Related (COSR) pension schemes. If employees in COSR schemes do not have SCON numbers recorded on their payroll record then their Full Payment Submission will fail. This affects employees with NI Category letters D, E, I, K or L.

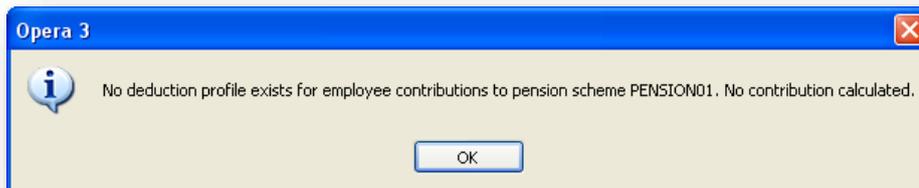
SCON...	<p><b>Note:</b> SCON numbers were assigned to employers by HMRC to maintain Contracted Out Money Purchase (COMP) schemes. These numbers are currently included on P14 (End of Year Summaries) generated in Opera for employees whose NI category letter is F,G or S. After the 2011-12 year-end, these numbers will no longer be included on P14 returns or any other HMRC returns.</p> <p>In Opera, SCON numbers are also used for employees who are members of Contracted Out Salary Related (COSR) schemes, so these numbers can still be entered for employees in these schemes after the 2011-12 year-end. The SCON numbers for COSRs are not included on any HMRC returns; they are only used for memo purposes in Payroll.</p>
<b>Scheme Reference</b>	The pension scheme reference.
<b>Date Joined</b>	The date on which the employee joined the scheme.
<b>Date Left</b>	The date on which the employee left the scheme.
<b>Contribution Details</b>	For employer and employee, the contribution details which default to those specified on the pension scheme record. For employee records being set up who are already members of the scheme, you can record the to-date values, the period contribution and the contributions currently due. You can also override the <b>Net of Basic Rate Tax</b> setting for the employee if appropriate. For all pension scheme types, the AVC details are maintained separately for the employee contributions and you can select the AVC type from a list.
<b>Employer</b>	
<b>Contribution Type and Period Contribution</b>	The type and value of the employer's pension contribution to be paid to the pension provider. The contribution type can be defined as either percentages or values.
<b>Net Of Basic Rate Tax</b>	This determines whether the pension is calculated net of basic rate tax for the employer. These options do not apply to COMP, COSR or COMB type pensions.
<b>Contributions To Date</b>	The employer's contribution paid to-date to the pension provider for the current tax year and previous tax years.
<b>Contributions Currently Due</b>	The employer's next contribution due to be paid to the pension provider.
<b>Minimum COMP To Date</b>	<p>The minimum to-date COMP value for employees in Contracted Out Money Purchase schemes.</p> <p><b>Note:</b> Contracted out Money Purchase (COMP) occupational pension schemes that operate on a defined contribution basis will be abolished from 6 April 2012. This affects NI category codes F, G and S, which are used for employees' in COMP schemes and Appropriate Personal Pension (APP) schemes for directors. These pension schemes and the NI codes F, G and S will be invalid from 6 April 2012.</p>
<b>Minimum COMP Currently Due</b>	<p>The minimum due value for employees in Contracted Out Money Purchase schemes.</p> <p><b>Note:</b> Contracted out Money Purchase (COMP) occupational pension schemes that operate on a defined contribution basis will be abolished from 6 April 2012. This affects NI category codes F, G and S, which are used for employees' in COMP schemes and Appropriate Personal Pension (APP) schemes for directors. These pension schemes and the NI codes F, G and S will be invalid from 6 April 2012.</p>
<b>Employee</b>	
<b>Contribution Type and Period Contribution</b>	The type and value of the employee's contribution to be paid to the pension provider. The contribution type can be defined as either percentages or values.
<b>Net Of Basic Rate Tax</b>	<p>This determines whether the employee's pension contribution is calculated net of basic rate tax. These options do not apply to COMP, COSR or COMB type pensions.</p> <p><b>Example ...</b> if an employee wants the tax relief from HMRC to be added to their contribution of say £100 to be paid into their pension (calculated at the basic tax rate), select this box. If this box is selected the period contribution will include the tax relief from HMRC).</p>
<b>Contributions To Date</b>	The employee's contribution paid to-date to the pension provider for the current tax year and previous tax years.
<b>Contributions Currently Due</b>	The employee's next contribution due to be paid to the pension provider.

<b>Minimum COMP To Date</b>	<i>The minimum to-date COMP value for employees in Contracted Out Money Purchase schemes.</i>  <b>Note:</b> <i>Contracted out Money Purchase (COMP) occupational pension schemes that operate on a defined contribution basis will be abolished from 6 April 2012. This affects NI category codes F, G and S, which are used for employees' in COMP schemes and Appropriate Personal Pension (APP) schemes for directors. These pension schemes and the NI codes F, G and S will be invalid from 6 April 2012.</i>
<b>Minimum COMP Currently Due</b>	<i>The minimum due COMP value for employees in Contracted Out Money Purchase schemes.</i>  <b>Note:</b> <i>Contracted out Money Purchase (COMP) occupational pension schemes that operate on a defined contribution basis will be abolished from 6 April 2012. This affects NI category codes F, G and S, which are used for employees' in COMP schemes and Appropriate Personal Pension (APP) schemes for directors. These pension schemes and the NI codes F, G and S will be invalid from 6 April 2012.</i>
<b>AVC Type</b>	The employee's Additional Voluntary Contributions' type (percentage or value).
<b>Period AVC Contribution</b>	The employee's Additional Voluntary Contribution value for a period.
<b>AVC TD</b>	The employee's Additional Voluntary Contributions paid to the pension provider for the current tax year and previous tax years.
<b>AVC Currently Due</b>	The employee's Additional Voluntary Contributions currently due to the pension provider.

## 6.8.4 Further Advanced Pension Information

### Employee Payments and Deductions

Once a Pension Scheme has been attached to an employee record the User must ensure that the scheme has been assigned to the appropriate Deduction Profile(s). Should the User fail to assign the Scheme to a Deduction Profile with the correct contribution type it will not be calculated and the product will give the relevant prompt (see example prompt below) when performing an individual calculation, for example



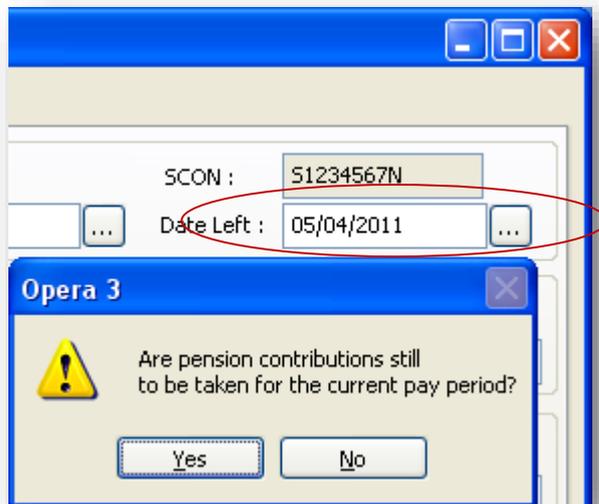
When the 'Use Advanced Pension Processing' option is active, for deductions of a P, X and V type, the User may only enter or change the Temp.Value, T.D.L.P. value or use the Zero This Period facility.

%	Perm.Value	Temp.Value	Units	Rate	Description	T.P.	T.D.L.P.	T.D.T.P.
%	4.00	0.00	0.00	0.0000	Ees CoPen	160.05	146.40	306.45
%	5.00	0.00	0.00	0.0000	Ers CoPen	200.06	183.00	383.06
%	10.00	0.00	0.00	0.0000	AVC	400.13	366.00	766.13

If the User should attempt to change any values in the Perm.Value, % field, Units or Rate columns they will see the following message



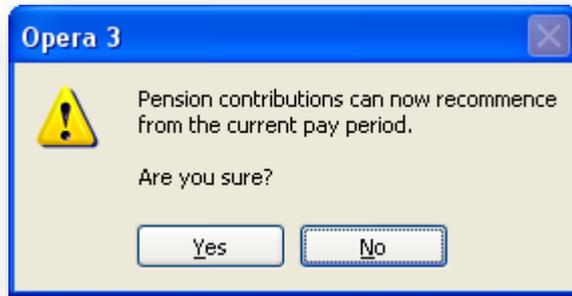
**Date Left**



When a User enters a 'Date Left' the product will ask whether contributions are to be taken for the current pay period

If the User replies 'No' to the above prompt then all employee contribution rates/values are zeroed, to ensure that no further deductions are taken.

If the User has entered in a 'Date Left' and then clears the field, the following prompt will be displayed



## Employee Leaver

If the 'Use Advanced Pension Processing' option is activated, for 'L' or 'D' type leavers, the product will check if the employee has any active pension scheme records. If they do, the User will be asked if they wish to update the 'Date Left' field on the pension record(s) with the leave date.

If the User replies 'Yes', the 'Date Left' will be updated for all active pension schemes accordingly.

## Payroll Calculation

To assist Users who have activated 'Use Advanced Pension Processing', the product will provide specific exceptions warnings to highlight to the User that they should set up pension schemes, assign them to employees etc., as follows:

- If an existing P, V or X deduction (with a deduction value set for this-period) is found that is not linked to a pension scheme, a warning appears 'Pension deduction profiles should be assigned to a pension scheme to provide 'Use Advanced Pension Processing' capability'. Please note that this warning will only be given once for the whole calculation - otherwise upgrading customers could get such a warning for every single employee when they initially switch 'Use Advanced Pension Processing' on (a waste of paper).
- If the employee has an existing P or X deduction (with a deduction value set for this-period), and that deduction is linked to a pension scheme but the employee has not been assigned the related pension scheme yet, a warning appears 'Employee must be assigned to pension scheme XXX...'
- In summary, the employee pensions records may now be used in order to determine what pension contributions are to be made for both employee and employer. Having calculated the required deduction, the deduction profile that is associated with the pension contribution will automatically have its payment value set.
- The employee, employer (and AVC if applicable) contribution values/rates are obtained from the employee's pension records.
- When calculating P, X and V deductions, any earnings restrictions to be applied in order to determine an employee's pensionable pay has now been extended over and above the current facility in Opera 3, as follows:

With the product any restrictions are determined as follows:

- If a LEL or UEL has been specified then that always takes priority.
- If there is no LEL or UEL Opera 3 checks the pension scheme as follows:
  - If the scheme specifies 'All earnings', then the pensionable pay is not restricted at all, so in effect there's no LEL/UEL restriction.
  - If the scheme specifies 'Between NI LEL and UEL' then the LEL and UEL is restricted using the NIPY tables for the pay frequency applicable.
  - If the scheme specifies 'Custom' then the custom LEL/UEL from the scheme is used.
  - If the scheme specifies 'Payroll Group' then the LEL/UEL from the employee's payroll group is used.
- For percentage based pension deductions (for employees, employers and AVC's), the way we determine an employee's pensionable pay has now also been extended, as follows:
- The product will also now initially check the pension scheme to determine the payment profiles to be included:
  - If the scheme is not marked to 'include all payments' then those payments that apply to this scheme are identified. Once the payments have been identified the product will only include those payment profiles marked as 'pensionable'.
  - This does now mean that there could be different amounts of pensionable pay applying to each pension being processed (i.e. if the employee has more than one active pension).
- The user is still allowed to override an employee, employer and AVC deduction via the Temp.field in Payments & Deductions. If the Temp.Value is set (or the 'zero this-period' set) for the deduction associated with the employee's pension scheme, a warning appears stating 'Pension deduction XXXX overridden/zeroised-this-period' (where XXXX is the deduction description).
- With versions below v2.27.00 you had to define any 'pre-pension' deductions with a deduction code before that of the related pension deduction code in order for the calculation to work correctly. With v2.27.00 with 'Use Advanced Pension Processing' 'on', the order of the 'pre-pension' deductions will no longer matter. All such deductions will be totalled up for the employee (for the current pay period) and then deducted from pensionable pay prior to calculating any percentage-based pension deductions (regardless of the position of the deduction's actual deduction code). This now means the user can add a new 'pre-pension' deduction with ease. This is an important change in the payroll where advanced pensions are to be used.
- With versions below v2.27.00 you had to define any 'pre-holiday' deductions with a deduction code before that of the related 'holiday deduction' (type H) in order to work correctly. However, when 'Use Advanced Pension Processing' is 'on' any pension deductions that are defined as 'pre-holiday' now have to be handled separately. The long and short of this is that when 'Use Advanced Pension Processing' is 'on' the position of the pension's deduction code no longer matters re the affect on accumulation of holiday pay on a percentage basis. If the pension deduction is marked as 'pre-holiday' then it will be deducted from accumulated holiday pay regardless (prior to the holiday pay deduction percentage being applied).
- *"Employee has been transferred to COMP scheme SXXXX" may appear where the User starts their Opera 3 payroll mid-year (e.g. if they're converting from a manual or competitive payroll) this check will also detect whether they have initially incorrectly set up employee to-date figures (given them the wrong SCON) or assigned the wrong COMP pension scheme to an employee.*

- Various other new exceptions warnings have now been added, as follows:
  - If employee's contributions, plus AVCs, this period are below any employee minimum value as set on the pension scheme, warning 'Employee contribution below pension scheme minimum', but still processes the deduction.
  - If employer's contributions this period are below any employer minimum value as set on the pension scheme, warning 'Employer contribution below pension scheme minimum', but still processes the deduction.
  - If the sum of the employee's (plus AVCs) and employer's contributions this-period are below any combined 'employee + employer' minimum value as set on the pension scheme, warning 'Employee plus employer contribution is below combined pension scheme minimum', but still processes the deductions.
  - If employee's contributions (plus AVCs) to-date-this-period are above any employee max. value, as set on the pension scheme, warning 'Employee contributions exceed annual max. for pension scheme', but still processes the deduction.
  - If employer's contributions to-date-this-period are above any employer max. value as set on the pension scheme, warning 'Employer contributions exceed annual max. for pension scheme', but still processes the deduction.
  - If the employee currently has a COMP or COSR NI code (D, E, F, G, L or S) but does not have an active occupational pension record, warning 'Employee must be assigned to an occupational pension scheme'.
  - If employee has an active occupational pension record but does not currently have a COMP or COSR NI code, warning 'Employee has been assigned to an occupational pension scheme. Please check'.
  - If the employee's pension record has employee, employer (or AVC if applicable) contribution values/rates specified but the user hasn't yet created/linked associated deduction profiles to the pension scheme, give a warning, e.g. 'No deduction profile exists for employee contributions to pension scheme XXXX. No contribution calculated.' does not calculate any pension deductions.
  - If an employee's pension record has a 'date left' field but the 'Pension scheme inactive' flag is set to 'False', warning 'Employee has now left pension scheme XXX'.

## Payroll Update

At present, where COMP schemes are in use the User receives a prompt asking if they wish to "Clear COMP period totals?" This functionality has been extended to allow Users to accumulate pension contributions for all schemes and then clear these running 'contributions accumulated since last paid to the pension provider' for all schemes (not just COMP) as required (via the Update). To achieve this:

- If 'Use Advanced Pension Processing' is 'on' and at least one pension scheme has been defined a new form will appear to allow the User to select which pension schemes are to have their accumulators cleared. If there are no pension schemes, the form will not show.



**Note:** The new form is similar to the 'zeroise payment & deductions' form that is displayed by the EOY Cleardown. It will list all pension schemes and allow the User to click/select the required schemes.

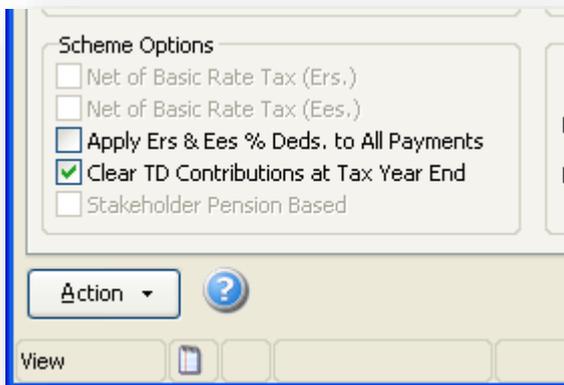
A warning appears if no pensions are selected.

For those selected pension schemes, each employee pension record for those schemes will have their various 'since-last-cleared-To-Date' and 'since-last-cleared-To-Date-This-Period' fields set to zero.

- The old "Clear COMP period totals?" prompt will only be given when the 'Use Advanced Pension Processing' option is not activated.

### EOY Cleardown

When the 'Use Advanced Pension Processing' option is activated, for those schemes that have the 'Clear TD Contributions at Tax Year End' checkbox on, the To-Date fields on the associated employee pension records will be cleared down (with the exception of the 'since-last-cleared-To-Date' fields)



### 6.8.4.1 Pension Auto Enrolment notes

Notes

- Workplace Pension Reform (WPR) introduces new duties for employers, to help more people save for their retirement.
- Ers will need to;
  - Automatically Enrol Ees into Pension
    - Auto Enrol
    - Opt in / Joining
    - Manage Opt outs
    - Provide Information
  - Make Contribution on EE behalf
  - Register with “the regulator”
  - Provide Ees with info about changes and effects
- The scope of these changes is governed by TPR requirements
  - Various rules to adhere to for all scenarios
- Not all changes added in initial release
- Not just enrolling into Pensions – much more
- Data Tables - New Tables & Update to existing tables
- Phased introduction “Staging Date”

The Pensions Regulator

Further information found @ <http://www.thepensionsregulator.gov.uk/>

“Worker” definition

### The different types of worker



**Key:**  
 £5,035 Lower earnings level for qualifying earnings\*  
 £7,475 Earnings trigger for automatic enrolment\*  
 SPA State pension age

\*The Pensions Bill 2011 proposes the introduction of an earnings trigger for automatic enrolment. The Bill proposes that this be set at £7,475 (this is in 2011/12 terms). The Bill also proposes a power for the Secretary of State to review these amounts each tax year. The review is expected to change these figures in January 2012.

Workplace pensions reform – resource **The different types of worker**

Further information found @

- <http://www.thepensionsregulator.gov.uk/docs/pensions-reform-automatic-enrolment-v3.pdf>
- <http://www.thepensionsregulator.gov.uk/docs/pensions-reform-opting-in-joining-contractual-v3.pdf>
- <http://www.thepensionsregulator.gov.uk/docs/pensions-reform-opting-out-v3.pdf>

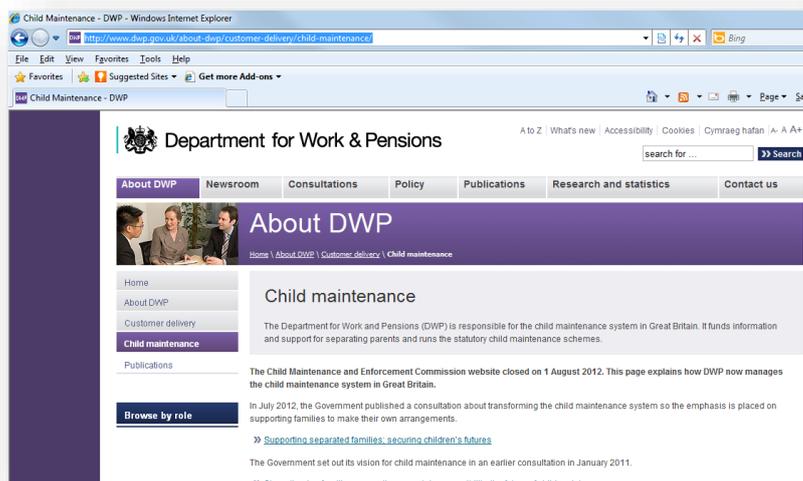
- <http://www.thepensionsregulator.gov.uk/docs/pensions-reform-safeguarding-individuals-v3.pdf>
- <http://www.thepensionsregulator.gov.uk/docs/pensions-reform-keeping-records-v3.pdf>
- <http://www.thepensionsregulator.gov.uk/docs/pensions-reform-pension-schemes-v3.pdf>
- <http://www.thepensionsregulator.gov.uk/docs/pensions-reform-having-completed-assessment.pdf>
- <http://www.thepensionsregulator.gov.uk/docs/pensions-reform-transitional-period-db-hybrid.pdf>
- <http://www.thepensionsregulator.gov.uk/docs/pensions-reform-postponement.pdf>
- <http://www.thepensionsregulator.gov.uk/docs/pensions-reform-assessing-workforce-v3.pdf>
- <http://www.thepensionsregulator.gov.uk/pensions-reform/staging-date-timeline.aspx>
- <http://www.thepensionsregulator.gov.uk/docs/pensions-reform-getting-ready-v3.pdf>
- <http://www.thepensionsregulator.gov.uk/docs/Pensions-reform-employer-duties-defining-workforce-v3.pdf>

Notes

### 6.8.4.2 CMEC & Pensions Auto Enrolment

#### Child Maintenance Enforcement Commission

As the Child Maintenance Enforcement Commission (CMEC) was closed in August 2012 and its responsibilities moved to the Department of Works and Pensions, all references to CMEC in Opera have been removed. Now the 'Child Maintenance Service' (part of the DWP) is referred to instead of CMEC.



<http://www.dwp.gov.uk/about-dwp/customer-delivery/child-maintenance/>

**Note:** Before completing AE or NEST steps, please follow these Help topics to prepare Opera for auto enrolment & NEST where required. You may refer to help topics for more information:

1. [To Prepare Opera for Auto Enrolment](#)
2. [To Prepare Opera for NEST Pensions](#) (only if you are using a NEST pension scheme for your auto enrolment duties).
3. [To Set Up Opera for NOW Pensions](#) (only if you are using a NOW: Pensions scheme for auto enrolment)

GOV.UK



Department  
for Work &  
Pensions

<http://www.dwp.gov.uk/>

## 6.9 Salary Sacrifice

Notes

You can set up value-based salary sacrifice payments for employees who agree to give up some of their contractual cash pay in return for non-cash benefits. Value-based salary sacrifices can be set up either for a pension contribution or for other types of contribution, for example child care vouchers or the Cycle to Work scheme. When Advanced Pensions Processing is in use you can also set up percentage based salary sacrifice pension payments so that salary sacrifice payments are calculated automatically.



### Key Points to consider are;

- Opera 3 Only
- % or Value (with advanced pension processing - Salary Sacrifice for Pension is value or %, other sacrifice is value only)
- Works with or without advanced Pensions (without means no % based calculations nor advanced automated functionality i.e. Top-up or Post Sacrifice ERs nor payment profile control etc. – Value based)
- Pension, Child Care Vouchers and Cycle to Work schemes etc.
- Pension SS included in Pension fields for reports & files
- Handled as a negative Payment for EEs contribution (not deduction profile)
- Select the type of Sacrifice on the Payment Profile - Select the pension scheme on the Payment Profile for EEs contribution for Salary Sacrifice pensions
- Updates the relevant fields including pension fields for reporting and export files
- ERs Salary Sacrifice Top up handled as a secondary X type deduction profile linked to Pension Scheme record
- ERs contribution based on post-sacrificed pay option box on Pension Scheme record
- Calculated on Pensionable Payment Profiles (if using advanced pensions, controlled by the set up on the pension scheme i.e. Apply ERs & EEs % to pensionable payments)

Use of post-sacrifice may affect EE/ER relations due to the fact that the ER will be contributing a lesser amount than the EE (in which case the EE may well wonder what's the attraction of using sal. sac.).

Salary Sacrifice

Calculate Employer's Contribution on Post-Sacrifice Pay

Add Employer's NI Saving to Contribution

Apply Standard Rate of Er's NI to Ee's Contribution

Override Standard Rate :  %

The 'override standard rate' is applied as a '% of the EE's sacrificed amount'. An example is where the ER pass on 6% of the sacrificed amount (not the whole 13.8%).

### Deductions

### Payments

Deduction Profile: 029 - InfoERTop

General List

Deduction Code: 029 Description: InfoERTop

Type: X Employers Pension Mask NL Code

Pension Scheme: AXADNFOR12 Infor AXA Company Pension Scheme

Attach. Order Type: A110 Nominal Code: A110

Balance Description: Retain Units

Auto Align: 1 Permanent

Last Modified Date: 19/06/2014

Payment Profile: 028 - Infor EE

General List

Payment Code: 028 Description: Infor EE

Type: Default Mask NL Code: A110

Balance Description: Retain Units

Auto Align: 1 Permanent

Last Modified Date: 19/06/2014

Deduction Profile: 028 - InforER

General List

Deduction Code: 028 Description: InforER

Type: X Employers Pension Mask NL Code

Pension Scheme: AXADNFOR12 Infor AXA Company Pension Scheme

Attach. Order Type: A110 Nominal Code: A110

Balance Description: Retain Units

Auto Align: 1 Permanent

Last Modified Date: 19/06/2014

Payment Profile: 029 - NEW PAY

General List

Payment Code: 029 Description: ChildCare

Type: Default Mask NL Code: A110

Balance Description: Retain Units

Auto Align: 1 Permanent

Last Modified Date: 19/06/2014



## Salary Sacrifice – Key Legislation bits;

Notes

- A salary sacrifice happens when an employee gives up the right to receive part of the cash pay due under his or her contract of employment. Usually the sacrifice is made in return for the employer's agreement to provide the employee with some form of non-cash benefit. The 'sacrifice' is achieved by varying the employee's terms and conditions of employment relating to pay.
- When entering a salary sacrifice arrangement, part of the cash paid to the employee is replaced with a benefit that is tax and/or NICs exempt (the tax and NICs implications depend on the benefit being given).
- Salary sacrifice is not a deduction - it is simply the term used to describe a change in the contract between employer and employee .
- When entering into a salary sacrifice scheme it is important for employees to consider what that sacrifice means in practical terms; for example a reduction in the employee's NI'able pay may have an effect on their state pension and their entitlement to statutory payments (SMP for example). Employees on very low pay may not be best advised to participate in a salary sacrifice scheme for example.
- Examples of salary sacrifice are: pension contributions, childcare vouchers, cycle schemes.
- Employers can use salary sacrifice for their auto-enrolment pension scheme.
- Salary Sacrifice is a matter of Employment law not Tax law – however further information can be found @ [http://www.hmrc.gov.uk/specialist/salary\\_sacrifice.htm](http://www.hmrc.gov.uk/specialist/salary_sacrifice.htm)
- For Pension Salary Sacrifice, Employers contribution may be calculated out on post-sacrifice pay
- There is an Employers decision to top up with additional pension contributions based on the NI savings and reduction with Salary Sacrifice

Payment & Deductions : ANTONY - asdf asdf

Perm. Value	Temp. Value	Units	Rate	Description	T.P
1000.00	0.00	0.00	0.0000	Basic	1000.00
0.00	0.00	0.00	0.0000	Overtime	0.00
0.00	0.00	0.00	0.0000	Commission	0.00
0.00	0.00	0.00	0.0000	HolidayPay	0.00
0.00	0.00	0.00	0.0000	Bonus	0.00
0.00	0.00	0.00	0.0000	S.S.P.	0.00
0.00	0.00	0.00	0.0000	S.M.P.	0.00
-50.00	0.00	0.00	0.0000	Infor EE	-50.00

History

Pension	Pensionable	Salary Sacrifice	Other Aver
86.00	1000.00	0.00	

Employee Pensions : ANTONY - asdf asdf

General Memo

Pension Scheme : AXAINFOR12 Infor AXA Company Pension Scheme SCON :

Scheme Ref :  Date Joined : 01/01/2001 Date Left : //

Employer  
 Contrib. Type : Percent Period Contrib. : 5.00 Net Of Basic Rate Tax   
 Contribs TD : 0.00 Contribs Currently Due : 0.00

Employee  
 Contrib. Type : Percent Period Contrib. : 5.00 Net Of Basic Rate Tax   
 Contribs TD : 0.00 Contribs Currently Due : 0.00 Pensionable Pay TD : 0.00 Pensionable Pay Currently Due : 0.00  
 AVC Type :  Period AVC Contrib. : 0.00 AVC TD : 0.00 AVC Currently Due : 0.00

Joined	Scheme	SCON	Reference	Left	ER Period Contrib	EE Period Contrib	EE Period AVC
01/01/2001	AXAINFOR12			//	5.00	5.00	0.00

Action ? OK Close

Payment & Deductions : ANTONY - asdf asdf

%	Perm. Value	Temp. Value	Units	Rate	Description	T.P.	T.D.L.P.	T.D.T.P.
	0.00	0.00	0.00	0.0000	Ees CoPen	0.00	0.00	0.00
	0.00	0.00	0.00	0.0000	Ers CoPen	0.00	0.00	0.00
	0.00	0.00	0.00	0.0000	Hol Fund	0.00	0.00	0.00
	0.00	0.00	0.00	0.0000	Loan Repay	0.00	0.00	0.00
%	5.00	0.00	0.00	0.0000	InforER	50.00	0.00	50.00
%	6.90	0.00	0.00	0.0000	InforERTop	3.45	0.00	3.45

## 6.9.1 To Set Up Salary Sacrifice for Pensions

This Help topic describes how to set up salary sacrifice in Opera 3 for pension contributions.

You can set up value-based salary sacrifice payments for employees who agree to give up some of their contractual cash pay in return for non-cash benefits. Value-based salary sacrifices can be set up either for a pension contribution or for other types of contribution, for example child care vouchers or the Cycle to Work scheme. When Advanced Pensions Processing is in use you can also set up percentage based salary sacrifice pension payments so that salary sacrifice payments are calculated automatically.

This can be financially beneficial to both you the employer and also to the employee because of lower Income Tax and National Insurance contributions. If the employee's pay is subject to an attachment order you should contact HMRC to check whether their attachable pay is affected.

This is not a deduction from pay but rather an agreement to give up part of cash pay in return for non-cash benefits. They are displayed as a negative payment (not a deduction) on both the Payments tab of the [Payroll - Processing - Pay & Deductions](#) form and on the employee's payslip.

---

**Note:** For details of salary sacrifice arrangements including how statutory payments and leave can be affected, please see [www.hmrc.gov.uk/payerti/payroll/special-pay/salary-sacrifice.htm](http://www.hmrc.gov.uk/payerti/payroll/special-pay/salary-sacrifice.htm).

---

1. Open the Payroll folder and then click Maintenance or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Maintenance.
2. Maintain the pension scheme/s:
  - a. Click Pension Scheme.
  - b. Create a new pension scheme or locate the first existing affected scheme using the List tab or by pressing CTRL+F to search for the record.
  - c. Select the Salary Sacrifice box on the General tab and consider these related options (select if required):
    - i. Calculate Employer's Contribution on Post-Sacrifice Pay if your contribution must be calculated after the employee's salary sacrifice has been deducted.
    - ii. Add Employer's NI Saving to Contribution if you are going to contribute all or some of your NI saving to the employee's pension.
  - d. Update the other boxes as necessary.
  - e. To save the record, click the icon on the toolbar or press CTRL+S.
  - f. Repeat for each relevant pension scheme. Then close the form.
3. Maintain the payment profile/s:
  - a. Click Payment Profile.
  - b. Create a new profile for salary sacrifice or locate the first existing affected payment profile using the List tab or by pressing CTRL+F to search for the record.
  - c. On the General tab enter a description, leave the Type box blank and set the Taxable and NI'able boxes as necessary - depending on whether the Income Tax and National Insurance contributions will be reduced by the salary sacrifice payment.
  - d. Select the Salary Sacrifice box and choose 'Pension'. If Advanced Pensions Processing is in use you must also enter a pension scheme.

- e. To save the record, click the icon on the toolbar or press CTRL+S.
  - f. Repeat for each relevant payment profile. Then close the form.
4. Maintain the deduction profile/s:
- a. Click Deduction Profile.
  - b. Create a new profile for the employer's pension contribution or locate the first existing affected payment profile using the List tab or by pressing CTRL+F to search for the record.
  - c. On the General tab:
    - i. Enter a description and select 'X' in the Type box list.
    - ii. If Advanced Pensions Processing is in use enter a pension scheme.
    - iii. Select the other boxes and options as required.
  - d. To save the record, click the icon on the toolbar or press CTRL+S.
  - e. If you are going to be contributing the employer National Insurance savings to employees' pension contributions as a 'top-up':
    - i. Create another profile for the employer's pension contribution top-up.
    - ii. Enter a deduction code and description and select 'X' in the Type box list.
    - iii. If Advanced Pensions Processing is in use select the same pension scheme as above.
    - iv. Select the Er's Salary Sacrifice NI Saving box.
  - f. To save the record, click the icon on the toolbar or press CTRL+S.
  - g. Then close the form.
5. To assign employees to new pension schemes, use any of these commands:
- Payroll - Processing - Pensions - Employee Pensions
  - Payroll - Processing - Pensions - Auto Enrolment Details
  - Payroll - Global Changes - Auto Enrolment Updates
  - Payroll - Global Changes - Pension Scheme Transfer.

---

**Note:** The salary sacrifice setting for each employee will be automatically updated according to the pension scheme's salary sacrifice setting.

---

6. Update each employee's pension record:
- a. Open the Payroll folder and then click Processing or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Processing.
  - b. Locate the first affected employee using the List tab or by pressing CTRL+F to search for the record.
  - c. From the Action menu, open the Pensions - Employee Pensions form.
  - d. If an employee chooses not to participate in salary sacrifice, clear the Salary Sacrifice box in the Employee section of the General tab.
  - e. Update the other boxes in the Employee and the Employer sections of the form (for example Contrib. Type (value or percentage) and Period Contrib. boxes).
  - f. To save the record, click the icon on the toolbar or press CTRL+S.
  - g. Close the form and repeat for each relevant employee.

Salary sacrifice is now set up. The [Calculation](#) command will add the salary sacrifice payments to the [Payroll - Processing - Payments & Deductions](#) form for each relevant employee and will reduce their gross pay by the salary sacrifice amount.

---

**This feature is available in Opera 3**

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## 6.9.2 To Set Up Non-Pension Salary Sacrifice

This Help topic describes how to set up salary sacrifice in Opera 3 for contributions to schemes other than pension schemes, for example child care vouchers or cycle to work schemes.

You can set up value-based salary sacrifice payments for employees who agree to give up some of their contractual cash pay in return for non-cash benefits. Value-based salary sacrifices can be set up either for a pension contribution or for other types of contribution, for example child care vouchers or the Cycle to Work scheme. When Advanced Pensions Processing is in use you can also set up percentage based salary sacrifice pension payments so that salary sacrifice payments are calculated automatically.

This can be financially beneficial to both you the employer and also to the employee because of lower Income Tax and National Insurance contributions. If the employee's pay is subject to an attachment order you should contact HMRC to check whether their attachable pay is affected.

This is not a deduction from pay but rather an agreement to give up part of cash pay in return for non-cash benefits. They are displayed as a negative payment (not a deduction) on both the Payments tab of the [Payroll - Processing - Pay & Deductions](#) form and on the employee's payslip.

---

**Note:** For details of salary sacrifice arrangements including how statutory payments and leave can be affected, please see [www.hmrc.gov.uk/payerti/payroll/special-pay/salary-sacrifice.htm](http://www.hmrc.gov.uk/payerti/payroll/special-pay/salary-sacrifice.htm).

---

1. Open the Payroll folder and then click Maintenance or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Maintenance.
2. Maintain the payment profile/s:
  - a. Click Payment Profile.
  - b. Create a new profile for salary sacrifice or locate the first existing affected payment profile using the List tab or by pressing CTRL+F to search for the record.
  - c. On the General tab enter a description, leave the Type box blank and set the Taxable and NI'able boxes as necessary - depending on whether the Income Tax and National Insurance contributions will be reduced by the salary sacrifice payment.
  - d. Select the Salary Sacrifice box and choose 'Other'.
  - e. To save the record, click the icon on the toolbar or press CTRL+S.
  - f. Repeat for each relevant payment profile. Then close the form.
3. Add the payment to the employee's record:
  - a. Open the Payroll folder and then click Processing or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Processing.
  - b. Locate the first affected employee using the List tab or by pressing CTRL+F to search for the record.
  - c. From the Action menu, open the Pay & Deductions form.
  - d. Press F5 or select Add Item from the Action menu. Choose the payment profile created above and enter a value in the Perm. Value or Temp. Value column
  - e. Select OK to close the form and repeat for each relevant employee.

Salary sacrifice is now set up. The [Calculation](#) command will reduce each relevant employee's gross pay by the salary sacrifice amount.

---

**This feature is available in Opera 3**

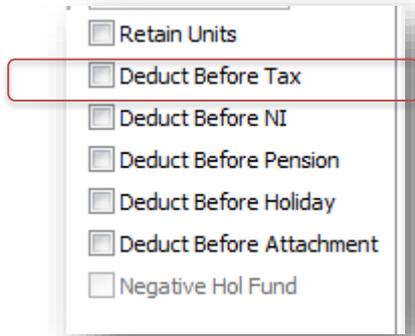
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### 6.9.3 Support considerations

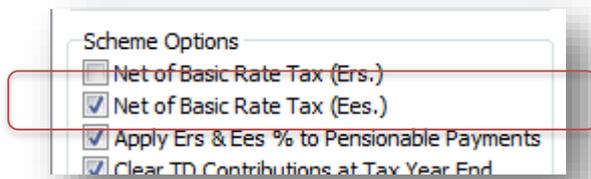


#### 6.9.3.1 Net of BR and the Deduct before tax options;

Deduct before tax should only be set on the Ded. Profile if the pension scheme is what's called a 'Net Pay Arrangement Pension Scheme', which could mean a COSR scheme for example. This setting basically means deduct before tax is calculated out. Please note if using Salary Sacrifice for a NPAPS, the payment profile usually set to Taxable (& Ni'able – it works the opposite as a deduction profile)



As for the Net of BR tax option, this varies depending upon the pension scheme being used and whether



**NB:** Both options depend upon the rules of the pension scheme in use, so the ER should check with their pension provider.

The general rule for NEST and NOW: Pensions are as follows;

	Net of BR (Pension Scheme)	Deduct before Tax (Deduction Profile)	Taxable (Payment Profile - Works as a Negative Payment)
<b>NOW: Pensions - Standard Deductions</b>	Not Ticked	Ticked	N/A
<b>NOW: Pensions - Salary Sacrifice</b>	Not Ticked	N/A	Ticked
<b>NEST - Standard Deductions</b>	Ticked	Not Ticked	N/A
<b>NEST - Salary Sacrifice</b>	Not Ticked	N/A	Ticked



### 6.9.3.2 Salary sacrifice and auto-enrolment assessment;

Notes

Let's say an EE is using salary sacrifice for something such as a cycle scheme or childcare vouchers; e.g. the EE's salary is £1,000 per month and they choose to sacrifice £50 per month for the cycle scheme. When auto-enrolment assessment is then performed on that EE's pay (i.e. to see if they are an EJ, NEJ etc.) then the assessment must be performed on their 'post-sacrifice' - £950. In terms of Opera that just means ensuring the user does select the auto-enrolment setting on any payment profile being used for the salary sacrifice.

However, if the sacrifice being performed on the EE's pay is as a result of pension contributions associated with the EE being an Entitled Worker who has joined the pension scheme, then in that case the auto-enrolment assessment must be performed on the 'pre-sacrifice' earnings; e.g. the EE's salary is £1,000 per month and they choose to sacrifice £50 per month for their EW pension scheme, this time auto-enrolment assessment must be performed on the (original) £1,000; again, this is handled in Opera by ensuring the auto-enrolment option on the associated salary sacrifice payment profile is set correctly (i.e. in this case the option should not be selected).

### 6.9.3.3 Salary sacrifice and pension contributions;

If an EE is paying % based pension contributions and the EE is using salary sacrifice for reasons other than pension contributions (e.g. they are in the cycle scheme) then the % pension contribution may be based on the EE's 'pre-sacrifice' pay (e.g. salary = £1,000, EE sacrifices £50 for cycle scheme, the pension contribution % is still based on £1,000, and not on the post-sacrifice amount of £950) however, this is usually determined by the pension scheme. In Opera terms this means ensuring that the pensionable option is either selected or deselected as required on the (cycle scheme) sacrifice payment profile.

Where ERs are operating different salary sacrifices then it may make sense to have separate payment profiles for each of them (i.e. so that the ER can tweak the auto-enrolment and pensionable options as required for each specific kind of sacrifice).

Remember the tick box on the deduction profile "deduct before Tax" affects net pay where the "Net of BR" option on the pension scheme record affects the contribution calculated out.

The image displays several screenshots from the Opera payroll software. Two 'Calculate: TEST - s Test' windows show the following data:

This Period	
Total payments :	940.00
Tax :	182.80
Employees NI :	35.28
Not net pay arrange. pen. :	0.00
Net pay arrange. pen. :	26.00
Other deductions :	0.00
Net pay :	695.92
Employers NI :	41.26
NI'able earnings :	940.00

This Period	
Total payments :	940.00
Tax :	200.00
Employees NI :	39.36
Not net pay arrange. pen. :	26.00
Net pay arrange. pen. :	0.00
Other deductions :	0.00
Net pay :	674.64
Employers NI :	45.95
NI'able earnings :	974.00

Below these are screenshots of 'Payment Profile: 026 - 14' and 'Deduction Profile: 040 - 02p' windows. The 'Payment Profile' window shows settings for Payment Code (026), Description (14), Type (Default), and Normal Code (A130). The 'Deduction Profile' window shows settings for Deduction Code (040), Description (02p), Type (Employees Pension), Pension Scheme (01), Normal Code (A130), and various options like 'Retain Units', 'Taxable', 'NI'able', 'Print if Zero', 'Multiply for Holidays', 'Print Balance', 'Deduct Before Tax', and 'Deduct Before NI'.



Some example EE set-ups;

Notes

	Net of BR (EE)	Net of BR (ER)	Salary Sacrifice	ER on Post Sacrifice	Add Savings	Salary**	Payment (Taxable & Niable)	Deduction P (Deduct before Tax)	Deduction X	Deduction x2
01	no	no	no	no	no	£ 1,000.00	n/a	£ 10.00	£ 10.00	n/a
02	YES	no	no	no	no	£ 1,000.00	n/a	£ 8.00	£ 10.00	n/a
03	YES	YES	no	no	no	£ 1,000.00	n/a	£ 8.00	£ 8.00	n/a
11	no	no	YES	no	no	£ 1,000.00	£ 10.00	n/a	£ 10.00	n/a
12*	YES	no	YES	no	no	£ 1,000.00	£ 8.00	n/a	£ 10.00	n/a
13*	YES	YES	YES	no	no	£ 1,000.00	£ 8.00	n/a	£ 8.00	n/a
14	no	no	YES	no	YES	£ 1,000.00	£ 10.00	n/a	£ 10.00	£ 1.38
15*	YES	YES	YES	YES	no	£ 1,000.00	£ 8.00	n/a	£ 7.94	n/a
16*	YES	YES	YES	no	YES	£ 1,000.00	£ 8.00	n/a	£ 8.00	£ 1.10
17*	YES	YES	YES	YES	YES	£ 1,000.00	£ 8.00	n/a	£ 7.94	£ 1.10
18	no	no	YES	YES	no	£ 1,000.00	£ 10.00	n/a	£ 9.90	n/a

### 6.9.3.4 Support Considerations Continued (Export files);

In general where sal. sac. is in use, where contribution figures are to be given to the pension providers then it seems that the pension providers want the EEs and ERs contributions combined into the ERs figure (with the EE's figure shown as zero in the contribution file).

However Opera still records the EE and ER portions/contribs of the sal. sac. separately (e.g. EE Pensions Processing) so as to clearly show the EE's portion and the ER's portion; if a user wants to take Opera's sal. sac. pension contrib. details and use them for passing on to a pension provider other than NEST or NOW: Pensions then the user will need to check with their provider as to whether they require EEs+ERs in the ERs contribution field; if that's the case then the user simply needs to add the EEs contrib to the ERs (and then show the EEs contrib. as zero).

The NEST and NOW: Pensions files process this automatically (adds the EEs contrib to the ERs and then show the EEs contrib. as zero).



### 6.9.3.5 Support Considerations Continued (Post Sacrifice Specifics);

Multiple scenarios and calculations could be expected with Post Sacrifice processes. We feel the most common approach has been implemented and the calculations work as follows;

This option controls whether your percentage contribution to your employee's pension is calculated after the employee's salary sacrifice has been deducted. This only affects employer percentage-based contributions rather than value-based contributions. It applies regardless of how the earnings restrictions are set for the employer in the Earnings Restrictions boxes (i.e. the earnings restriction are applied on the post-sacrificed amount). See F1 or Other sections in the training manual for further information.

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**Note:** This effectively reduces your contribution so it will not match your employee's contribution. Check with pension provider beforehand.

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Example: An employee's pensionable pay before salary sacrifice is £1000. They sacrifice 1% of their earnings as their pension scheme contribution. The employee's pension contributions are based on all of their earnings. The employee's contribution is therefore  $£1000 * 1\% = £10$ . The employer also contributes 1% into the pension. Their contribution is calculated differently depending on how this option is used.

*If this option is cleared:*

The employer's percentage contribution will be calculated using pre-sacrificed earnings; that is 1% of £1000 = £10. This matches the employee's contribution so the total contribution to the pension will be  $£10 + £10 = £20$ .

*If this option is selected:*

The employer's percentage contribution will be calculated using post-sacrificed earnings; that is 1% of £990 = £9.90. This reduces the employer's contribution so the total contribution to the pension will be  $£9.90 + £10 = £19.90$ .

### 6.9.3.6 Support Considerations Continued (NEST Specifics);

When using salary sacrifice, NEST expect the EE and ER contributions to be added together and included in the ERs contribution field, with the EE contribution field then being set to zero.

The reason NEST want the EE and ER contributions added together in the contribution file (with EE contrib. set to zero) is because where salary sacrifice is in use, NEST can't/don't claim back any tax relief from the Government (i.e. EE gets it via payroll); so this means that NEST claim tax relief back based on the contents of the EE contrib. field

The NEST website 'promotes' the use of post-sacrifice pay for the ERs contribs, (i.e. the ER's contrib. is calculated on the value of pay that remains after the EE's sacrificed contrib. has been deducted).

Whilst the NEST website does 'promote' the use of post-sacrifice pay for the ERs contribs, NEST don't actually really know whether post-sacrifice has been applied or not; basically the ER has to tweak their NEST Group settings to have the required EE and ER contrib. % as appropriate. For the NEST group (i.e. as maintained with NEST) the contrib. %'s are 'max. contribs.' (i.e. not an exact match necessarily). For salary sacrifice, NEST say, for example, the Group would be set-up to have EE contrib. % = 0.00 and ER contrib. % = 2.00 (i.e. because the ER contrib. field contains the EE's 1% and the ER's 1%).



See:

<http://www.nestpensions.org.uk/schemeweb/NestWeb/public/helpcentre/contents/salary-sacrifice.html>

Notes

This means for example that if the ER is using post-sacrifice pay for their contrib., in which case the Pensionable Earnings in the contribution file is supposed to contain the post-sacrifice pay amount (with the EE and ER contribs. combined into the ER Contribs. field) the EE+ER contrib. won't then, for example, be exactly 2% of the Pensionable Earnings included in the file (i.e. the EE's contrib. will be based on pre-sacrifice pay, so hence the EE contrib. will be slightly higher than the ER's), in which case the ER is supposed to amend the setting of their NEST group and in effect increase the max. % for the ER contrib. (not sure how much by; perhaps they change the 2% to 2.5% or 3%...i.e. by however much they need to ensure the file gets accepted as valid by NEST).

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**NB:** This is based on our interpretation and strongly recommend you check your set-up and scenario with the appropriate official organisations such as HMRC, TPR, DWP, HR, Pension Provider etc.

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## 6.10 Auto Enrolment

### 6.10.1 Introduction to Auto-Enrolment

#### 6.10.1.1 Pensions Act 2008

The Pensions Act 2008 introduced a new requirement for employers to automatically enrol any eligible jobholders working for them into a workplace pension scheme that meets certain requirements, and also to pay a minimum employer contribution. From 1 October 2012, this change to the pensions law will start to affect employers. The changes mean that some employers will have to enrol their employees into a pension scheme and pay into that scheme. These new requirements are also more commonly known as 'auto enrolment'.

#### 6.10.1.2 Staging Date

The date when the new law is 'switched on' for employers is known as the 'staging date'. The staging date for employers varies according to the number of employees they employ.

The earliest staging date is 1 October 2012 for the largest employers (those who employ 120,000 or more employees).

Employers will then gradually be brought on board (from the largest to the smallest) until approximately 2017 by which time all employers will be operating under the new legislation.

**Note:** The information provided in this guide is correct at the time of publication. You should check with The Pensions Regulator and the Department of Work and Pensions for the latest information.

There are many web pages and guides for Workplace Pensions Reform available from The Pensions Regulator and the Department of Work and Pensions. Some of these are listed on the [Useful Web Sites](#) page. For a full explanation, read the [Automatic Enrolment - An Explanation of the automatic enrolment process](#) guide, available from The Pensions Regulator.

#### **Staging Date Working Example**

Example is based on weekly paid employees, as follows:

- Employees are paid in arrears on a Friday for the 7 days' work they have done up to and including the preceding Sunday.
- For example, if you look at the 2012 calendar, on Friday 30th Nov. the employees are paid for the work they did from Monday 19th to Sunday 25th of Nov.
- The PRP's therefore run from a Mon. to the following Sun.

**Why when I first switch on AE and run a calculate**



**does the status of all EEs go to Entitled Worker, when I know I have Eligible Job Holders?**

*Ensure the full set of steps to set-up AE has been completed. This includes denoting which Payment Profiles are allowed to be included for AE calculation purposes.*

*The Calculation routine automatically assigns the appropriate status (which can be overridden if required) based on the age and earnings etc. Ensure all appropriate Payment Profiles have been ticked for AE.*

#### **Aut Enrolment–**



NB Opera operates AE when the Pay Period is in or past the Staging Date as entered in the Software, for example the calculation routine which automatically assesses the workforce will process this functionality if running a calculate for the payroll period if it matches the staging date or later. Imagine the staging date is set to be the 1st May 2013. If the Payroll is in April, AE processes are not yet valid to run even if ticked on in Set Options. When the Payroll is in May, AE processes and functionality will automatically start. HMRC/DWP/TPR guidance place emphasis on the processing from the Staging Date. Note that even though TPR mention you may 'assess' the workforce earlier provided you are confident nothing will change – they still need to be assessed in the PRP of the staging date to ensure the correct category is assigned and relevant processes then followed. Opera works on activating and processing AE functionality for PRPs on or past the Staging Date.

**2012 calendar:**

**November**

M	T	W	T	F	S	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

**December**

M	T	W	T	F	S	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Lets say the employer's staging date (SD) is Dec. 1st (2012).

For the pay that is paid on Friday 30th of Nov., should that pay in effect be the first pay that is considered for auto-enrolment purposes? i.e. given that the associated PRP the pay day falls in is Mon. 2th Nov. to Sun. 2nd Dec. (i.e. the SD falls within that PRP). Or, will it be the first pay day on or after the SD that's the first pay to be considered for auto-enrolment (i.e. in this case, the pay day of Dec. 7th)?

The answer is that the PRP which the staging date falls in is 26th Nov to 2nd Dec. The qualifying Earnings for this period are those due to be paid on 30th Nov. As the Assessment day is after pay day the first deductions will need to be collected from the 7th Dec pay day with a proportion due, based on scheme rules, for the period 1st Dec to 2nd Dec in addition to the full period amount for the following PRP.

Following on from this now lets say some other employees have a slightly different PRP; this time they are still paid on a Friday, but this time they are paid for the work they did up to an including the preceding Friday (and from the Saturday preceding that). For example, if you look at the different 2012 calendar, on Friday 30th Nov. the employees are paid for the work they did from Saturday 17th to Friday 23rd of Nov.:

**2012 calendar:**

**November**

M	T	W	T	F	S	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

**December**

M	T	W	T	F	S	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

In the example above, the PRP this time runs from Sat. to Fri. Therefore, the pay paid on Fri. 30th Nov. falls in the PRP Sat. 24th to Fri. 30th. This time, should the pay not be considered for auto-enrolment purposes? (i.e. given that this time the SD does not fall in the PRP), but instead it's only when the employees are next paid on Fri. 7th Dec. that auto-enrolment duties should in effect commence? (i.e. because the SD falls in that next PRP of Dec. 1st to Dec. 7th)

The answer is that this is correct as the staging date falls into the PRP 1st Dec to 7th Dec and the pay day which falls into this period is 7th Dec. Therefore any worker who is auto-enrolled on staging date will need to have pension contributions deducted from the pay they receive on 7th Dec.

Notes

**AE Date Terminology –**



**Staging Date** – is the Date when the Employer by Law must start processing Auto Enrolment

**Assesment Date** – Assessing the workforce into the appropriate category to understand which procedures must be followed. Several rules involved for when this is carried out i.e. for existing EEs its on the Staging Date. For New EEs its when they join etc

**Auto Enrolment Date** – If the Worker is assessed to be a Eligible Job Holder, their Auto Enrolment date is the same as the Assesment date. This is the start date of the "joining" window.

In most circumstances for existing EEs who are assessed to be Eligible Job Holders, the Staging Date, Assesment Date and AE Date are exactly the same.

For the Opt-out period, the latest date by which active membership must be achieved and jobholder information and enrolment information must be provided to the Eligible job holder (which is within the joining window) would mark the latest possible start date for a one-month opt-out period.

**NB:** Is there a general rule of thumb that the auto-enrolment duties start to apply in the PRP that the SD falls in (i.e. SD is the first assessment date, so you establish the PRP the SD falls in, and then see what has been paid in that PRP), or do the duties instead only start to apply on the first pay day that falls on or after the SD?

The answer is Autoenrolment duties start with effect from the employer's staging date (with exception of inducement/coercion regulations which started with effect from 1st July 2012). The PRP which the staging date falls in is the first relevant PRP and the qualifying earnings paid within that PRP are the ones to be used for assessment purposes. The first assessment date is the employer's staging date although the employer can use postponement to delay this assessment

## 6.10.2 Auto Enrolment Schemes

### 6.10.2.1 Pensions Act 2008

The Pensions Act 2008 introduced a new requirement for employers to automatically enrol any eligible jobholders working for them into a workplace pension scheme that meets certain requirements, and also to pay a minimum employer contribution. From 1 October 2012, this change to the pensions law will start to affect employers. The changes mean that some employers will have to enrol their employees into a pension scheme and pay into that scheme. These new requirements are also more commonly known as 'auto enrolment'.

There are a number of different pension schemes that qualify as qualifying pension schemes. A qualifying pension scheme must meet the minimum requirements and qualifying criteria for a pension scheme.

### 6.10.2.2 Using an Existing Scheme for Auto Enrolment

If your employees are already members of pension schemes you may not need to set up new pension schemes for auto enrolment. You may need to change some aspects of an existing scheme to ensure that it meets the required criteria for auto enrolment.

Some pension providers may not be prepared to accept all of your eligible jobholders into a pension scheme. You may need to set up an alternative scheme like a National Employment Savings Trust (NEST) scheme for those employees to comply with your duties.

### 6.10.2.3 Auto Enrolment Schemes

There are a number of pension schemes that qualify as auto enrolment schemes:

#### 1. **Defined Contribution scheme**

A defined contribution scheme is where the future benefits (return value) of the scheme fluctuate based on the invested earnings of both yours and the employee's contributions. A defined contribution scheme can be used as an auto enrolment scheme if it meets the relevant defined contribution criteria.

#### 2. **Defined Benefit scheme**

A defined benefit scheme is where after both you and the employee having made contributions into the scheme, when the employee retires the scheme promises to pay a predetermined amount based on various factors, such as the employee's earnings and their length of service. A defined benefit scheme can be used as an auto enrolment scheme if it meets the associated defined benefit criteria.

### 3. **Certified Defined Contribution scheme**

Ordinarily for a defined contribution scheme to be used as an auto enrolment scheme then the scheme must meet minimum contribution requirements. If you already provide a defined contribution scheme, there is an alternative way of meeting that aspect of the requirements. That is called certification.

Certification allows you to self-certify that your defined contribution scheme meets the auto enrolment requirements. You can do this if the scheme, for example:

- Calculates contributions from the first pound earned (as opposed to the portion between the auto enrolment thresholds), or
- Does not include all The Pensions Regulator defined payment types within the earnings figure used for calculating contributions (some schemes may not include overtime or bonuses).

The self-certification process requires you to assess the existing contribution amounts made into the defined contribution scheme and then satisfy yourself that they meet The Pensions Regulator criteria for defined contribution schemes.

### 4. **Hybrid scheme**

A hybrid scheme is a scheme which is neither only a defined benefit scheme nor only a defined contribution scheme, but has elements of both.

Department of Work and Pensions plans to publish guidance to help you determine whether their hybrid scheme meets The Pensions Regulator criteria for Workplace Pensions Reform.

### 5. **Defined Benefit/Hybrid transitional period**

Department of Work and Pensions allows for a transitional period to be applied to defined benefit or hybrid schemes. The transitional period allows you to delay auto enrolment for certain eligible jobholders who meet specified criteria. This delays auto enrolment until after the end of the transitional period.

Where a transitional period applies, the eligible jobholder can choose to opt-in to an auto enrolment scheme.

Department of Work and Pensions has not confirmed how long the transitional period will last for. The transitional period does not apply to defined contribution schemes.

### 6. **Contract Based scheme**

A contract-based pension scheme is also more commonly known as a personal pension.

Workplace based pension schemes can be contract-based where each employee has their own personal pension which is not tied to their employer. An example is a stakeholder pension. It is likely that both you and the employee will contribute to these schemes.

A contract-based scheme can be used as an auto enrolment scheme if it meets The Pensions Regulator criteria for contract-based schemes.

### 7. **Occupational scheme**

An occupational scheme is different to a personal (contract-based) pension scheme because it is tied to the employer. If the employee leaves they do not take the pension with them.

An occupational scheme can be used as an auto enrolment scheme if it meets The Pensions Regulator criteria for occupational schemes. An example is a Contracted Out Salary Related pension.

## 6.10.3 Employers Duties

Employers will have to automatically enrol eligible jobholders into a qualifying pension scheme and make an employer contribution towards it. If an employee is already a member of a qualifying pension scheme on your staging date, you do not have to enrol that employee again.

The main things you the employer must do are:

- Provide a qualifying pension scheme for their workers
- Automatically enrol all eligible jobholders into the scheme within their joining window
- Pay employer contributions for eligible jobholders to the scheme
- Tell all eligible jobholders that they have been automatically enrolled and they have the right to opt out if they want to do so
- Register with The Pensions Regulator and supply details of their qualifying scheme and the number of people they have automatically enrolled.

### 6.10.3.1 Employers' Contributions

The minimum contribution levels will be phased in over time. Initially the total minimum contribution is 2% of qualifying earnings. At least 1% must be paid by you. Qualifying earnings for auto enrolment refers to an employee's relevant earnings between the qualifying earnings lower threshold and the qualifying earnings upper threshold. You can contribute more to reduce the employee's minimum contribution.

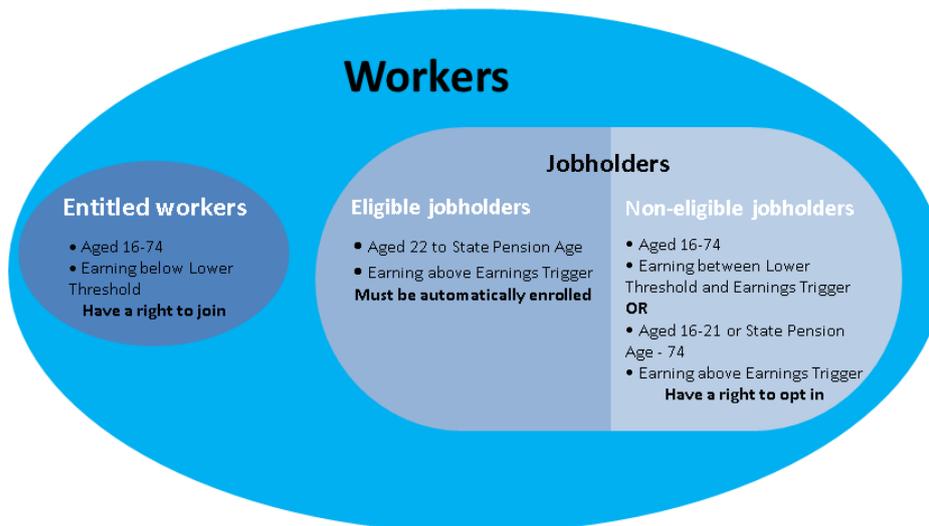
From October 2017 you must contribute at least 2% of your employee's qualifying earnings. From October 2018 you must contribute at least 3%. Your employee will be responsible for paying the rest. They will get tax relief on their contribution and the total combined contribution will eventually be a minimum of 8%.

Minimum contributions are based on the employee's qualifying earnings for the pay reference period.

Minimum Contributions			
	2012	2017	2018
Employer	1%	2%	3%
Employee	1%	3%	5%
Total	2%	5%	8%

## 6.10.4 Enrolment of Employees

Auto-enrolment only applies to employees who are classed as eligible jobholders. The category that is relevant for an employee determines your auto enrolment duties in relation to that employee.



### 6.10.4.1 Eligible Jobholders

Aged between 22 and state pension age and has auto enrolable earnings above the earnings trigger. They must be auto enrolled at your staging date.

### 6.10.4.2 Non-Eligible Jobholders

Either:

1. Aged between 16 and 74, has auto enrolable earnings below **earnings trigger** but above the qualifying earnings lower threshold.
2. **Aged 16 to 21, or state pension age to 74, and has auto enrolable earnings above the earnings trigger.**

These employees are not auto enrolled; however they can opt into a qualifying pension scheme. In such circumstances both you and the employee will make contributions.

### 6.10.4.3 Entitled Workers

Aged between 16 and 74 and has auto enrolable earnings below the qualifying earnings lower threshold. These employees are not auto enrolled but can join a pension scheme if they want to.

*Example regarding the assessment date (AD) for new starters*

Notes

1. *Employees are weekly paid, and are paid on the Monday for the 7 days of work done up to and including the preceding Friday.*
2. *E.g. Paid on Monday 10/12/2012 for the work done from Sat. 01/12/2012 up to and including Fri. 07/12/2012.*
3. *Therefore the PRP runs from a Sat. to a Fri*
4. *A new employee starts on Tue. 11/12/2012; that means their start date falls in the PRP from Sat. 08/12 to Fri. 14/12.*
5. *However, due to when they started, the employee will not actually be paid until Mon. 17/12 (and will be paid for the work they did from Tue. 11/12 to Fri. 14/12); so let's say they put them on the payroll on Wed. 12/12.*
6. *The employee's first pay day on 17/12 falls in the PRP that runs from Sat. 15/12 to Fri. 21/12.*
7. *However, even though the PRP of the employees first pay day runs from 15/12 to 21/12, the employee's initial assessment date is still supposed to be regarded as their start date (i.e. 11/12) and not the 1st day of the PRP in which they are being paid (i.e. the assessment date should not be 15/12). Therefore, because the employee was not actually paid anything in the PRP they started (i.e. Sat. 08/12 to Fri. 14/12). That in effect means they will initially be treated as an Entitled Worker (i.e. because there's no earnings in the relevant PRP) which is a potential side effect of being paid in arrears.*
8. *However, when the employee is actually being processed in their first pay run (i.e. for the pay day of 17/12) Opera must then actually assess them again as of the start of the current PRP i.e. from Sat. 15/12, in which case the employee will now have earnings on which to be assessed (and they will then become an EJ, NEJ or EW accordingly based on their earnings, age etc.; let's assume they have become an EJ).*
9. *That being the case in this example, the employee's auto-enrolment date would be 15/12 (i.e. the start of the current PRP) and not their original starting date of 11/12.*

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**NB:** *The assessment dates are their start date (11/12 which with no pay means they are an entitled worker) and the start of each following PRP until they are AE'd in this case 15/12.*

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## 6.10.5 Auto Enrolment Thresholds

Notes

*These are the thresholds for auto enrolment for different pay frequencies for the 2012-13 tax year.*

	Weekly	2-Weekly	4-Weekly	Monthly	Annual
<b>Qualifying Earnings Upper Threshold</b>	817	1634	3268	3540	42475
<b>Earnings Trigger</b>	156	312	624	676	8105
<b>Qualifying Earnings Lower Threshold</b>	107	214	428	464	5564

These are the thresholds for auto enrolment for the 2014-15 tax year.

	Pay Reference Period				
	Weekly	2 Weekly	4 Weekly	Monthly	Yearly
<b>Lower level of qualifying earnings</b>	£111	£222	£444	£481	£5,772
<b>Earnings trigger for automatic enrolment</b>	£193	£385	£770	£834	£10,000
<b>Upper level of qualifying earnings</b>	£805	£1,611	£3,221	£3,489	£41,865

### 6.10.5.1 How Auto-Enrollable Earnings are Calculated

If the employee's auto enrolable earnings is ...	the qualifying earnings for the period is ...
<b>More than the upper threshold</b>	All the auto enrolable earnings between the lower and upper thresholds.
<b>Between the lower threshold and the upper threshold</b>	All the auto enrolable earnings above the lower threshold.
<b>Less than the lower threshold</b>	Zero

## 6.10.6 Useful Web Sites (Auto enrolment)

The following web site links will be helpful in relation to auto enrolment. You will need access to the internet to use these sites, which will open in your web browser.

These are correct at the time of publication. Please make sure that the hyperlinks link to the most up to date information.

<b>National Employment Savings Trust</b>	
<b>A government established pension scheme for low to medium income earners. NEST has a public service obligation so must accept any employer. NEST is one of a number of new or existing pension schemes that employers can choose to fulfil their new duties. NEST pension schemes are regulated using the same principles as every other scheme.</b>	<a href="http://www.nestpensions.org.uk">www.nestpensions.org.uk</a>
<b>The Pensions Regulator</b>	
<b>The Pensions Regulator is the UK regulator of work-based pension schemes, empowered by the UK government to regulate work-based pensions</b>	<a href="http://www.thepensionsregulator.gov.uk">www.thepensionsregulator.gov.uk</a>
<b>The Pensions Regulator's auto enrolment page. These guides are available from here:</b>	<a href="http://www.thepensionsregulator.gov.uk/automatic-enrolment.aspx">www.thepensionsregulator.gov.uk/automatic-enrolment.aspx</a>
<b>An introduction to workplace pension changes</b>	
<b>Workplace pensions law is changing</b>	
<b>Auto enrolment and your business</b>	
<b>Background information</b>	
<b>Beginners guide</b>	
<b>7 steps to prepare for auto enrolment</b>	
<b>Detailed guidance</b>	
<b>Staging date timeline</b>	
<b>Writing to workers about auto enrolment</b>	
<b>Registration</b>	
<b>Does your existing scheme qualify?</b>	
<b>Compliance and enforcement.</b>	
<b>Department of Work and Pensions</b>	
<b>UK government department responsible for welfare and pension policy in the UK</b>	<a href="http://www.dwp.gov.uk/">www.dwp.gov.uk/</a>
<b>Background to automatic enrolment from Department of Work and Pensions</b>	<a href="http://www.dwp.gov.uk/policy/pensions-reform/workplace-pension-reforms/automatic-enrolment-background/">www.dwp.gov.uk/policy/pensions-reform/workplace-pension-reforms/automatic-enrolment-background/</a>
<b>Latest news for auto-enrolment from the Department of Work and Pensions</b>	<a href="http://www.dwp.gov.uk/policy/pensions-reform/latest-news/">www.dwp.gov.uk/policy/pensions-reform/latest-news/</a>

Updated list....

The following web site links will be helpful in relation to auto enrolment. You will need access to the internet to use these sites, which will open in your web browser.

These are correct at the time of publication. Please make sure that the hyperlinks link to the most up to date information.

NEST	
The National Employment Savings Trust is a government established pension scheme for low to medium income earners. NEST has a public service obligation so must accept any employer. NEST is one of a number of new or existing pension schemes that employers can choose to fulfil their new duties. NEST pension schemes are regulated using the same principles as every other scheme.	<a href="http://www.nestpensions.org.uk">www.nestpensions.org.uk</a>
NOW: Pensions	
NOW: Pensions is one of a number of pension schemes that employers can choose to fulfil auto enrolment duties. For details please refer to <a href="http://www.nowpensions.com">www.nowpensions.com</a> .	<a href="http://www.nowpensions.com">www.nowpensions.com</a>
Pensions enrolment and contribution information for this provider will be exported from Opera in the same file.	
The Pensions Regulator	
The Pensions Regulator is the UK regulator of work-based pension schemes, empowered by the UK government to regulate work-based pensions	<a href="http://www.thepensionsregulator.gov.uk">www.thepensionsregulator.gov.uk</a>
The Pensions Regulator's auto enrolment detailed guidance page.	<a href="http://www.thepensionsregulator.gov.uk/doc-library/automatic-enrolment-detailed-guidance.aspx#s11502">www.thepensionsregulator.gov.uk/doc-library/automatic-enrolment-detailed-guidance.aspx#s11502</a>
Department of Work and Pensions	
UK government department responsible for welfare and pension policy in the UK	<a href="http://www.dwp.gov.uk/">www.dwp.gov.uk/</a>
Background to automatic enrolment from Department of Work and Pensions	<a href="http://www.dwp.gov.uk/policy/pensions-reform/workplace-pension-reforms/automatic-enrolment-background/">www.dwp.gov.uk/policy/pensions-reform/workplace-pension-reforms/automatic-enrolment-background/</a>
Latest news for auto-enrolment from the Department of Work and Pensions	<a href="http://www.dwp.gov.uk/policy/pensions-reform/latest-news/">www.dwp.gov.uk/policy/pensions-reform/latest-news/</a>

### 6.10.7 To Prepare Opera for Auto Enrolment

This section describes how you should prepare Opera for auto enrolment after your company's staging date.

**Important:** For full details about auto enrolment you must refer to the information provided by The Pensions Regulator and the Department of Work and Pensions. Some of these sources of information are listed in the [Useful Web Sites](#) section.

### 6.10.7.1 Preparing Opera for Auto Enrolment

The Pensions Regulator will contact you before your staging date. You can ask the regulator to bring the date forward. Shortly after becoming subject to the duties for the first time, you are obliged to submit information to the regulator giving details of how you have discharged your duties. This is your 'registration date'.

---

**Tip:** Full explanations for the different boxes and options are available by selecting F1.

---

1. Update your auto enrolment settings on the **Payroll - Utilities - Auto Enrolment Settings** form. Enter your staging date on the **Employer Settings** tab.
 

Select the **Pensions Regulator Settings** tab to see the thresholds and other settings relevant for auto enrolment. These details cannot be changed; they are maintained by Pegasus Software Ltd.
2. Update the payment profiles for auto enrolment on the **Payroll - Maintenance - Payment Profiles** form. These are the payments that will be taken into account when assessing an employee's auto enrolment category. These must include salary, wages, commission payments, bonus payments, overtime payments, statutory sick pay, statutory maternity pay, statutory paternity pay (ordinary or additional) and statutory adoption pay.
3. Mark the existing pension schemes as suitable for auto enrolment on the **Payroll - Maintenance - Pension Scheme** form. For each scheme, do the following:
  - a. Select the **Use for Auto Enrolment** option
  - b. Choose either 'Personal Pension' or 'Occupational Pension' from the **Operation** box.
  - c. Under **Default Contributions**, enter default employer and employee contributions for the scheme. Initially the total minimum contribution is 2% of qualifying earnings. At least 1% must be paid by the employer.
  - d. Under **Earnings Restrictions**, select the appropriate type. Your selection depends on the pension scheme used.
4. Switch on auto enrolment. Select the **Use Auto Enrolment Processing** option on **Options Page 2** of the **Payroll - Utilities - Set Options** form.
  - a. Select the Use Auto Enrolment Processing option.
  - b. To align the Pay Reference Period with tax periods rather than your pay periods select the Align Pay Reference Period with Tax Period option. Please read the explanation for the option in the F1 Help before selecting it.

Opera is now prepared for auto enrolment. You now need to update your employees with the relevant status and categories.

---

**Note:** If you are going to use a National Employment Savings Trust pension scheme please follow the steps in the 'To prepare Opera for NEST pensions' help topic. Then update your employees with the relevant status and categories using the relevant Help topic under the 'How to ... Process pension auto enrolment' node in the Contents pane.

---

After you have set up Opera for auto enrolment, the global [Payroll - Calculation](#) and the individual [Payroll - Processing - Calculate](#) commands use each employee's qualifying earnings to assess their auto enrolment category (eligible jobholder, non eligible jobholder or entitled worker). This is earnings between the qualifying earnings lower threshold and qualifying earnings upper threshold, which are defined by the Department of Work and Pensions and The Pensions Regulator.

## Payment Profiles

The calculation uses the payment profiles (set up on the [Payroll - Maintenance - Payment Profiles](#) form) when assessing each employee's auto enrolment category and calculating pension deductions.

- The qualifying earnings and the auto enrolment category are assessed for each employee using profiles that have been set up with the **Auto Enrolment** box selected.
- The pension deductions are calculated using profiles that have the **Pensionable** box selected.

### New or Existing Pension Scheme?

For new defined contribution pension schemes set up for auto enrolment, if pension deductions are to be calculated on qualifying earnings (between the qualifying earnings lower threshold and qualifying earnings upper threshold), the payment profiles must be set up with both the **Auto Enrolment** and **Pensionable** boxes selected.

For existing schemes that meet the requirements for auto enrolment, the assessment of qualifying earnings and calculation of pension contributions may need to be done using different profiles. For example, overtime payments will be used for assessment but may not be included for calculating pension deductions. In situations like this pension deductions may be calculated on earnings outside the qualifying earnings lower threshold and qualifying earnings upper thresholds. It is important then that the **Earnings Restrictions** boxes for the pension scheme ([Payroll - Maintenance - Pension Scheme](#) form) are set appropriately for the scheme.

## 6.10.8 Employee Auto Enrolment Details

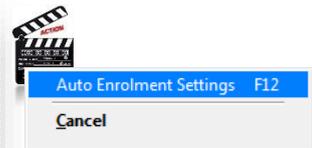
Notes

This form (accessed from the **Payroll - Processing - Pensions** menu) is where you enter your employee's details for auto enrolment. It is available only if the [Use Auto Enrolment Processing](#) option is selected on the **Payroll - Utilities - Set Options** form.

These details will be updated by the **Calculation** command according to the employee's age and qualifying earnings. However, you may also need to change some of the information manually, for example when you inform the employee that they have been auto enrolled you need to update this form. Appropriate messages are displayed to help you update the boxes correctly.

**Important:** For full details about auto enrolment you must refer to the information provided by The Pensions Regulator and the Department of Work and Pensions. Some of these sources of information are listed in the [Useful Web Sites](#) section.

The screenshot shows a software window titled "Auto Enrolment Details : 1001 - Richard Godson". At the top, there is a "Category & Status (as at This Period)" section with an "Override Category" checkbox, a "Category" dropdown menu set to "None", and a "Status" dropdown menu set to "None". To the right of this section is a text box: "Use this form to verify or amend the employee's auto enrolment(AE) related details. You can override the employee's category and their earnings, amend their auto enrolment status, and perform various associated actions as necessary." Below this are tabs for "Participate", "Postpone or Stop", "Earnings & General", "Last Period", and "Memo". The "Participate" tab is active, showing "Auto Enrolment" and "Join" sections. The "Auto Enrolment" section has fields for "AE Date", "AE Info. to EE", and "Contract-Based Info. to EE", each with a date input and a help icon. The "Join" section has fields for "Right to Join Info. to EE" and "Join Date", also with date inputs and help icons. Below these are "Opt-In" fields for "Right to Opt-In Info. to EE", "Notice Received On", and "Opt-In Commencement". The "Misc." section includes "Qual. Scheme Info. to EE", "Active Member Achieved", an unchecked checkbox for "Assign Pension Scheme to Employee", and a "Pension Scheme" dropdown menu. At the bottom of the window are "Action", "Save", and "Close" buttons.



### **Pensions Act 2008**

The Pensions Act 2008 introduced a new requirement for employers to automatically enrol any eligible jobholders working for them into a workplace pension scheme that meets certain requirements, and also to pay a minimum employer contribution. From 1 October 2012, this change to the pensions law will start to affect employers. The changes mean that some employers will have to enrol their employees into a pension scheme and pay into that scheme. These new requirements are also more commonly known as 'auto enrolment'.

Box	Description
<b>Category &amp; Status (as at This Period)</b>	
<b>Override Category</b>	The <b>Calculation</b> will update the employee's auto enrolment category according to the rules defined by The Pensions Regulator. However, if you need to override it, you must first select this box.
<b>Category</b>	If the <b>Override Category</b> box is selected, you can change the employee's auto enrolment category to eligible jobholder, non eligible jobholder, entitled worker, or not applicable. If you change the category to 'N/A' all the category related information will be removed.  Set this to 'None' if the box has previously been set incorrectly. This resets the employee's auto enrolment category details.
<b>Status</b>	This can be set to Auto-Enrolled, Postponed, Opted-In, Opted-Out, Joined, Ceased, Already in QS (Qualifying Scheme), DB/Hybrid (Defined Benefit Scheme), or not applicable.  Depending on the chosen status, the relevant tab page will be displayed so you can update the necessary information.  Set this to 'None' if the box has previously been set incorrectly. This resets the employee's auto enrolment status details.

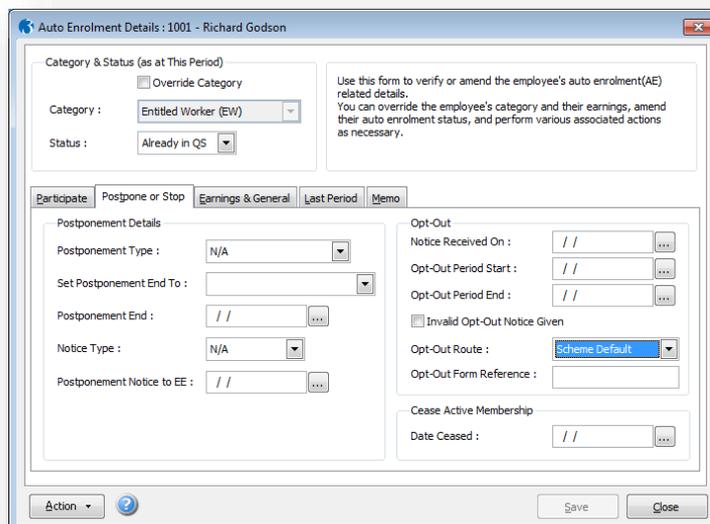
### 6.10.8.1 Participate tab

Box	Description
<b>Auto Enrolment</b>	
<b>AE Date</b>	The auto enrolment date.
<b>AE Info. to EE</b>	The date that information about auto enrolment was given to the employee.  This date cannot be earlier than the employer's staging date or the employee's start date. This date is important because it may be used to define the start of the period in which the employee can opt-out of the pension.
<b>Contract-Based Info. to EE</b>	Used for contract-based pension schemes.  If used, the employer must make sure that the pension provider provides the employee with the terms and conditions of the scheme within a month of auto enrolment. This date is important because it may be used to define the start of the period in which the employee can opt-out of the pension.
<b>Opt-In</b>	
<b>Right to Opt-In Info. to EE</b>	The date that information about the right to opt-in to a qualifying pension scheme was given to the employee.  This date cannot be earlier than the employer's staging date or the employee's start date. Unless the employer is in a postponement period, this information must be provided within one month of the worker becoming a jobholder for the first time.

<b>Notice Received On</b>	The date the employer received notice from the employee that they wish to opt-in to a qualifying pension scheme.  This date cannot be earlier than the employer's staging date or the employee's start date. Both eligible jobholders and non eligible jobholders who are not members of a qualifying pension scheme or not undergoing automatic enrolment, are allowed to give notice that they wish to opt in.
<b>Opt-In Commencement</b>	The date the employee opted-in. This is when pension scheme contributions must commence following opt in. This date cannot be earlier than the employer's staging date or the employee's start date.  If the opt-in notice was received before the usual cut off date for the payroll, the contributions will be calculated from the start of the next pay reference period. If the notice was received after the cut off date, the contributions will be calculated from the start of the second following pay reference period.
<b>Join</b>	
<b>Right to Join Info. to EE</b>	The date the employee was given information about their right to join a qualifying pension scheme. This must be provided within one month of the employee becoming an entitled worker.  This applies to employee's who are categorised as entitled workers.
<b>Join Date</b>	The date that the employee joined a qualifying pension scheme. This applies to employee's who are categorised as entitled workers.
<b>Misc.</b>	
<b>Qual. Scheme Info. to EE</b>	The date the employee was given information about qualifying pension schemes. <i>This date cannot be earlier than the employer's staging date or the employee's start date.</i>  <b>Tip:</b> For details of the different types of qualifying schemes, see the <a href="#">Auto-Enrolment Schemes</a> Help topic.
<b>Active Member Achieved</b>	The date the employee became an active member of a qualifying pension scheme.
<b>Assign Pension Scheme to Employee</b>	Enabled if the <b>Advanced Pension Processing</b> feature is used. This is controlled by the associated option on the <a href="#">Payroll - Utilities - Set Options</a> form.
<b>Pension Scheme</b>	Enabled if the <b>Assign Pension Scheme to Employee</b> box is selected. The pension scheme for the employee. Pension schemes are maintained on the <a href="#">Payroll - Maintenance - Pension Schemes</a> form.

### 6.10.8.2 Postpone or Stop tab

This tab includes boxes for details associated with postponing auto enrolment for the employee or for stopping it altogether.



Box	Description
<b>Postponement Details</b>	
<b>Postponement Type</b>	<p>The type of postponement, which can be set to Staging Date, New Starter or eligible jobholder. Auto-enrolment can be postponed for up to three months after:</p> <ul style="list-style-type: none"> <li>• The staging date for auto enrolment</li> <li>• The day after a new starter's first working day if they start after the employer's staging date.</li> <li>• The day after an employee meets the criteria for an eligible jobholder.</li> </ul>
<b>Set Postponement End To</b>	<p>This controls whether and how the <b>Postponement End</b> date is updated. You can enter the date for the end of the postponement period or select one of the following:</p> <ul style="list-style-type: none"> <li>• Last day of the current pay reference period</li> <li>• Last day of the next pay reference period</li> <li>• Last day of the pay reference period after the next pay reference period.</li> </ul>
<b>Postponement End</b>	The end of the postponement period. This date cannot be earlier than the employer's staging date or the employee's start date.
<b>Notice Type</b>	<p>The type of postponement notice given to the employee. These are valid notice types:</p> <ul style="list-style-type: none"> <li>• <b>General Notice A.</b> This contains the information that must be provided to all the different categories of worker.</li> <li>• <b>General Notice B.</b> This is similar to notice A but it excludes the information for jobholders who are already active members of a qualifying scheme with that employer.</li> <li>• <b>Tailored Notice for a Jobholder.</b> This contains information for a jobholder who is not an active member of a qualifying scheme with that employer.</li> <li>• <b>Tailored Notice for an Entitled Worker.</b> This contains information for an entitled worker who is not an active member of a qualifying scheme with that employer.</li> </ul>
<b>Postponement Notice to EE</b>	The date the postponement notice was given to the employee.
<b>Opt-Out</b>	
<b>Notice Received On</b>	When a jobholder provides an opt-out notice, the employer must check that it is a valid notice. This is the date the notice was received. This date cannot be earlier than the employer's staging date or the employee's start date.
<b>Opt-Out Period Start</b>	<p>The date the opt-out period starts. This date cannot be earlier than the employer's staging date or the employee's start date. The rules for this are different for occupational pensions and personal pensions.</p> <p>For occupational pension schemes, the opt-out period starts from the later of the date the jobholder:</p> <ul style="list-style-type: none"> <li>• becomes an active member with effect from the automatic enrolment date or</li> <li>• is provided with written enrolment information.</li> </ul> <p>For personal pension schemes, the opt-out period starts from the later of when the jobholder is:</p> <ul style="list-style-type: none"> <li>• sent the terms and conditions of the agreement to become an active member or</li> <li>• provided with written enrolment information.</li> </ul>
<b>Opt-Out Period End</b>	The date the opt-out period ends. This date cannot be earlier than the employer's staging date or the employee's start date. This is normally one month after the start of the opt-out period.
<b>Invalid Opt-Out Notice Given</b>	Select if the opt-out notice is invalid. If a notice is invalid the employer must allow a further two weeks on top of the normal one month opt-out period.

<p><b>Opt-Out Route</b></p>	<p><b>Note:</b> This applies if the employee is opting out of a NEST pension.</p> <p>The National Employment Savings Trust is a government established pension scheme for all earners. NEST has a public service obligation so must accept any employer. NEST is one of a number of new or existing pension schemes that employers can choose to fulfil their new duties. These pension schemes are regulated using the same principles as every other scheme.</p> <p>Always refer to the NEST website at <a href="http://www.nestpensions.org.uk">www.nestpensions.org.uk</a> for the latest details about NEST pensions. There are a number of guides, videos and other tools available that will help with your planning.</p> <p>Select either:</p> <ul style="list-style-type: none"> <li>• Scheme Default - this is defined by the Employees Opt-Out via provider option on the Provider tab of the Payroll - Maintenance - Pension Schemes form.</li> <li>• Via Employer - the details will be included in the next NEST contribution file.</li> <li>• Via Provider - the employee will inform NEST themselves. Employees can opt out of NEST by using the NEST website or by phoning NEST.</li> </ul>
<p><b>Opt-Out Form Reference</b></p>	<p><b>Note:</b> This applies if the employee is opting out of a NEST pension.</p> <p>The National Employment Savings Trust is a government established pension scheme for all earners. NEST has a public service obligation so must accept any employer. NEST is one of a number of new or existing pension schemes that employers can choose to fulfil their new duties. These pension schemes are regulated using the same principles as every other scheme.</p> <p>Always refer to the NEST website at <a href="http://www.nestpensions.org.uk">www.nestpensions.org.uk</a> for the latest details about NEST pensions. There are a number of guides, videos and other tools available that will help with your planning.</p> <p>Enter this reference if the employee is opting out of a NEST pension and have asked you to inform NEST of their decision (in other words they are not informing NEST themselves directly). This reference will be included in the next contribution file that is sent to NEST.</p> <p><b>Note:</b> This is known to NEST as the 'Opt-out notification form reference number'.</p>
<p><b>Cease Active Membership</b></p>	<p>The date active membership of a qualifying pension scheme ends.</p>

Notes

### 6.10.8.3 Earnings & General tab

This tab includes earnings-related details for the current pay reference period, which are used for calculating auto enrolment contributions for the employee, and different dates for auto enrolment status.

Box	Description
<b>Earnings Details</b>	
<b>Override Earnings</b>	Select to override the auto enrolment earnings, qualifying earnings, earnings above the earnings trigger, and pay reference period start and end dates.
<b>AE Earnings</b>	The auto enrolment earnings for the current pay reference period. This is enabled only if the <b>Override Earnings</b> box is selected.
<b>Qualifying Earnings</b>	The qualifying earnings earnings for the current pay reference period. This is enabled only if the <b>Override Earnings</b> box is selected.
<b>Earnings Above Trigger</b>	The earnings above the earnings trigger for the current pay reference period. This is enabled only if the <b>Override Earnings</b> box is selected.
<b>PRP Start</b>	The start date for the current pay reference period. This is enabled only if the <b>Override Earnings</b> box is selected.
<b>PRP End</b>	The end date for the current pay reference period. This is enabled only if the <b>Override Earnings</b> box is selected.
<b>General</b>	
<b>Date EJ 1st Achieved</b>	The date the employee first qualified for eligible jobholder status.
<b>Date EJ Regained</b>	The date the employee regained eligible jobholder status. This status is checked by the <b>Calculation</b> for every pay period depending on their qualifying age and qualifying earnings.  This date cannot be earlier than the employer's staging date or the employee's start date. It must also be after the date the status was first achieved  <i>For example, when an employee first becomes an eligible jobholder they are postponed. However after the postponement period they are no longer an eligible jobholder. But then in a future period they again become an eligible jobholder. This is their eligible jobholder regained date.</i>
<b>Date NEJ 1st Achieved</b>	The date the employee first qualified for non eligible jobholder status.
<b>Date EW 1st Achieved</b>	The date the employee first qualified for entitled worker status.

### 6.10.8.4 Last Period tab

This tab includes earnings-related details for the previous pay reference period.

Box	Description
<b>Details as at Last Period</b>	
<b>Category</b>	The employee's category for auto enrolment for the previous period: eligible jobholder, non eligible jobholder, entitled worker, or not applicable.
<b>Status</b>	The employee's category for auto enrolment for the previous period: Auto-Enrolled, Postponed, Opted-In, Opted-Out, Joined, Ceased, Already in QS (Qualifying Scheme), DB/Hybrid (Defined Benefit Scheme), or not applicable.
<b>AE Earnings</b>	The employee's auto enrolment earnings for previous period.
<b>Qualifying Earnings</b>	The employee's qualifying earnings earnings for previous period.
<b>Earnings Above Trigger</b>	The employee's earnings for previous period that are above the earnings trigger.

#### Actions

You can use the Action menu to:

*Open the Auto Enrolment Settings form. This form is where the staging date and registration date is displayed, and also where the various thresholds for auto enrolment are kept.*

**Tip:** The Pensions Regulator may sometimes clarify the requirements for auto enrolment so additional information may need to be recorded. It is possible to enter additional memo information regarding the auto enrolment of employees on the Memo tab of the [Payroll - Processing - Pensions - Auto Enrolment Details](#) form and the Notes box on the [Payroll - Utilities - Auto Enrolment Settings](#) form.

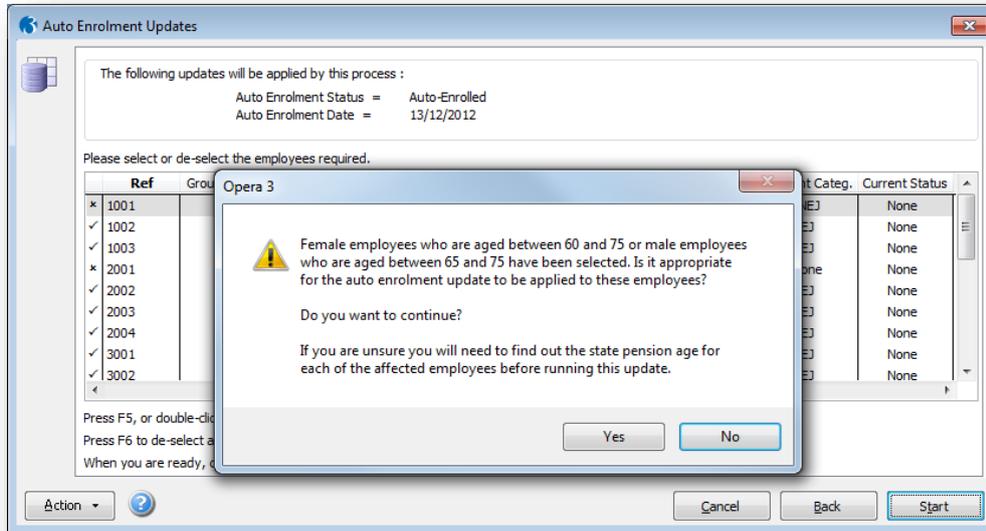
### 6.10.8.5 Employees Who Reach 75

When an employee reaches state pension age they must not be auto enrolled but they can opt in to a pension if they want to. When an employee reaches 75 they can neither be auto enrolled nor can they opt in to a pension.

The Pensions Regulator has clarified some of the requirements for these employees. In particular that payroll software must check whether employees reach the state pension age or 75 on their assessment date in the pay reference period rather than at the end of the period. The assessment date for these employees must be the first day of the pay reference period.

These changes have been made:

- The **Payroll - Calculation** command now checks whether an employee has either reached their state pension age or 75 on the first day of the pay reference period. Relevant warnings are still displayed on the audit report which is displayed after the calculation.
- The **Payroll - Global Changes - Auto Enrolment Updates** form now displays a warning message if any employees are found to be aged between 60 and 75 and the relevant boxes are selected to update the employees' auto enrolment status or auto enrolment category.



**Tip:** The Pensions Regulator sometimes changes the requirements for auto enrolment meaning that additional information needs to be recorded. It is possible to enter additional memo information regarding the auto enrolment of employees on the **Memo** tab of the **Payroll - Processing - Pensions - Auto Enrolment Details** form and the **Notes** box on the **Payroll - Utilities - Auto Enrolment Settings** form.

## 6.10.9 To Auto Enrol Eligible Jobholders

This section describes how you should set up existing employees at your staging date. All these employees will be aged between 22 and the state pension age and have auto enrolable earnings above the earnings trigger.

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**Important:** For full details about auto enrolment you must refer to the information provided by The Pensions Regulator and the Department of Work and Pensions. Some of these sources of information are listed in the Useful Web Sites section.

---

These steps must only be completed after your company's staging date.

---

**Note:** It is assumed that Opera has already been set up for auto enrolment. If this is not the case, before following these steps please follow the steps on the [To Prepare Opera for Auto Enrolment](#) Help topic.

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### 6.10.9.1 Updating Employee Records

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**Tip:** Full explanations for the different boxes and options are available by selecting F1

---

These steps must only be completed after your company's staging date. You must enrol all employees with a status of eligible jobholder and make sure each employee has all the information about the enrolment before the end of the joining window, which is within one month of the auto enrolment date.

1. Update all employees for auto enrolment using the **Payroll - Global Changes - Auto Enrolment Updates** form.

Under **Auto Enrolment (AE) Status:**

- i. Select the **Update Employee AE Status** box
  - ii. Choose 'Auto-Enrolled' from the **Set Status To** list
  - iii. In the **Set Status Date To** box, choose an auto enrolment date or choose 'Input Manually' and enter a date in the **Status Date** box.
2. Select **Next** and then select **Start** to complete the update.
  3. Use the reports in Opera to help you understand each employee's status. For example, the **Payroll - Pensions Reports - Auto Enrolment Details** report and the **Payroll - Periodical Reports - Employee Record Print**.

---

**Important:** You must send information about auto enrolment to each employee who is already in a qualifying pension scheme. You must also explain that they can opt out if they want to and tell them where to find more information about pensions and saving for retirement.

---

4. Use the **Payroll - Global Changes - Auto Enrolment Updates** form again to update your employee's records to indicate that the required information has been sent to them. The relevant boxes are in the **Auto Enrolment (AE) Details Dates** section of the form.
5. Run the **Calculation** command and complete other required payroll processes as normal.

The calculation will warn you if employees have not been auto enrolled when they should have been. If this happens you must use either the **Payroll - Global Changes - Auto Enrolment Updates** form or the **Payroll - Processing - Auto Enrolment Details** form to:

- i. Firstly enrol the affected employees. You must then run the calculation again.
- ii. Secondly to update each employee's record after providing the necessary auto enrolment information.

## 6.10.10 To Update Employees Already in Qualifying Schemes

This section describes how you should set up existing employees in Opera who are already in a qualifying pension scheme at your staging date. All these employees will be aged from 16 to the state pension age.

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**Important:** For full details about auto enrolment you must refer to the information provided by The Pensions Regulator and the Department of Work and Pensions. Some of these sources of information are listed in the [Useful Web Sites](#) section.

---

**Note:** It is assumed that Opera has already been set up for auto enrolment. If this is not the case, before following these steps please follow the steps on the [To Prepare Opera for Auto Enrolment](#) Help topic.

---

### 6.10.10.1 Updating Employee Records

These steps should only be completed after your company's staging date.

1. Update all employees for auto enrolment using the **Payroll - Global Changes - Auto Enrolment Updates** form. Under **Auto Enrolment (AE) Status**, choose 'Already in QS' from the **Set Status To** list.
2. Select **Next** and then select **Start** to complete the update.
3. Use the reports in Opera to help you understand each employee's status. For example, the **Payroll - Pensions Reports - Auto Enrolment Details** report and the **Payroll - Periodical Reports - Employee Record Print**.

---

**Important:** You must send relevant information to each employee who is already in a qualifying pension scheme.

---

4. Use the **Payroll - Global Changes - Auto Enrolment Updates** form again to update your employee's records to indicate that the required information has been sent to them. The relevant boxes are in the **Auto Enrolment (AE) Details Dates** section of the form.
5. Run the **Calculation** command and complete other required payroll processes as normal.

## 6.10.11 To Enrol 22-year old Employees

This section describes how you can set up auto enrolment in Opera for existing employees who become 22 whilst in your employment. Employees aged between 22 and state pension age are eligible jobholders if their qualifying earnings are above the earnings trigger.

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**Important:** For full details about auto enrolment you must refer to the information provided by The Pensions Regulator and the Department of Work and Pensions. Some of these sources of information are listed in the [Useful Web Sites](#) section.

---

These steps must only be completed after your company's staging date. The calculation's audit report will warn you if one or more employees become 22 in the next pay reference period. The employee must be auto enrolled in that period before the end of the joining window, which is within one month of the auto enrolment date.

---

**Please Note:** For employees turning 22 and are an Eligible Jobholder who are not postponed or opted out and are auto enrolled, the first pension contribution must be calculated out on a pro-rata basis. This must be calculated out manually and the pensions contributions overridden for that period.

---

For example; the payroll is in the period of May and the pay covers the whole month. An employee turns 22 on the 15th and is auto enrolled and makes their first pensions contributions. The contribution for the month calculates out as £124. To calculate out the pro rata value;

Periods Pensions contributions £124 / 31 (days) = £4 Daily pension contribution value

£4 x 16 (days remaining of the month) = £64

Enter £64 in the TEMP column for the pension deduction profile.

**Note:** It is assumed that Opera has already been set up for auto enrolment. If this is not the case, before following these steps please follow the steps on the [To Prepare Opera for Auto Enrolment](#) Help topic.

### 6.10.11.1 Updating Employee Records

Follow these steps in the month that the employee turns 22:

**Tip:** Full explanations for the different boxes and options are available by selecting F1.

1. From the **Payroll - Processing** form, open the employee's **Pensions - Auto Enrolment Details** form. Select the **Override Category** box and choose a **Category** and **Status** from the lists.
2. Update the necessary dates in the **Participate** tab, for example the auto enrolment date (**AE Date**), auto enrolment information to the employee date (**AE Info. to EE**). The employee's birthday should be their auto enrolment date.
3. Select the **Assign Pension Scheme to Employee** box and choose a pension scheme from the list.
4. Click **Save**.

You must provide all necessary information to the employee after they have been auto enrolled before the end of the joining window. They will then be able to opt-out of the pension if they want to. The new employee's pension details will be included on the various reports under the **Pension Reports** menu.

**Note:** After you have received notification from the pension provider that the employee has been enrolled, update the **Active Member Achieved** date on the **Payroll - Processing - Auto Enrolment Details** form.

### 6.10.12 To Enrol New Employees

This section describes how you can set up auto enrolment in Opera for new employees who start after your staging date.

**Important:** For full details about auto enrolment you must refer to the information provided by The Pensions Regulator and the Department of Work and Pensions. Some of these sources of information are listed in the [Useful Web Sites](#) section.

These steps must only be completed after your company's staging date. You must enrol all employees with a status of eligible jobholder and make sure each employee has all the information about the enrolment before the end of the joining window, which is within one month of the auto enrolment date.

**Note:** It is assumed that Opera has already been set up for auto enrolment. If this is not the case, before following these steps please follow the steps on the [To Prepare Opera for Auto Enrolment](#) Help topic.

### 6.10.12.1 Updating Employee Records

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**Tip:** Full explanations for the different boxes and options are available by selecting F1

---

1. When creating the new employee record on the **Payroll - Processing** form, the employee's **Auto Enrolment Details** form will be displayed. Select the **Override Category** box and choose a **Category** and **Status** from the lists.
2. Update the necessary dates in the **Participate** tab, for example the auto enrolment date (**AE Date**) and auto enrolment information to the employee date (**AE Info. to EE**).
3. Select the **Assign Pension Scheme to Employee** box and choose a pension scheme from the list.
4. Click **Save**.

---

**Note:** After you have received notification from the pension provider that the employee has been enrolled, update the **Active Member Achieved** date on the **Payroll - Processing - Auto Enrolment Details** form.

---

### 6.10.13 To Postpone Auto-Enrolment

This section describes what you must do in Opera if you postpone auto enrolment. You, the employer are allowed to postpone auto enrolment for a period of up to three calendar months following your staging date. This is also referred to as the 'waiting period'.

To exercise that choice, you must issue the worker or workers with a postponement notice. There are three options with varying levels of information.

Postponement can only be used for a worker or workers on certain dates:

- your staging date for employees working for you on that date
- the first day of employment for new employees starting after your staging date
- the date your employee meets the criteria to be an eligible jobholder for the first time after your staging date.

---

**Important:** For full details about auto enrolment you must refer to the information provided by The Pensions Regulator and the Department of Work and Pensions. Some of these sources of information are listed in the [Useful Web Sites](#) section.

---

---

**Note:** It is assumed that Opera has already been set up for auto enrolment. If this is not the case, before following these steps please follow the steps on the [To Prepare Opera for Auto Enrolment](#) Help topic.

---

### 6.10.13.1 Updating Employee Records

**Tip:** Full explanations for the different boxes and options are available by selecting F1

These steps must only be completed after your company's staging date.

1. Update all employees for postponement using the **Payroll - Global Changes - Auto Enrolment Updates** form.

Under **Auto Enrolment (AE) Status:**

- i. Select the **Update Employee AE Status** box
  - ii. Choose 'Postponed' from the **Set Status To** list
  - iii. In the **Set Postpone. End To** box, choose a postponement date or choose 'Input Manually' and enter a date in the **Status Date** box. Then select a postponement type and notice type from the lists in the **Postpone. Type** and the **Postpone. Notice Type** boxes.
2. Select **Next** and then select **Start** to complete the update.
  3. Use the reports in Opera to see how each employee has been updated, for example the **Payroll - Pensions Reports - Auto Enrolment Details** report.

**Important:** You must send information about postponement to each affected employee. You must tell them what the deferral date is and that they will be automatically enrolled after that date if they meet the criteria for an eligible jobholder.

4. Run the **Calculation** command when required and complete other required payroll processes as normal.

The employees must be assessed again on the day after the postponement period ends. This is known as the deferral date. In the pay period when the postponement period ends the calculation will warn you.

You will then need to run either the **Payroll - Global Changes - Auto Enrolment Updates** form or the **Payroll - Processing - Auto Enrolment Details** form and change the employees' auto enrolment status.

### 6.10.14 To Enrol Employees who Opt-in

This section describes how you can set up auto enrolment in Opera for existing employees who opt-in whilst in your employment. Your employee can require you to arrange for them to become an active member of an auto enrolment scheme. This applies to employees who are categorised as non eligible jobholder.

**Important:** For full details about auto enrolment you must refer to the information provided by The Pensions Regulator and the Department of Work and Pensions. Some of these sources of information are listed in the [Useful Web Sites](#) section.

These steps must only be completed after your company's staging date. Your employee will give you an opt-in notice to opt-in. You must assess the employee on the first day of the next pay reference period after the opt-in notice has been received to assess whether the employee is categorised as a non eligible jobholder. If so, the employee must be opted in in that period.

---

**Note:** It is assumed that Opera has already been set up for auto enrolment. If this is not the case, before following these steps please follow the steps on the [To Prepare Opera for Auto Enrolment](#) Help topic.

---

### 6.10.14.1 Updating Employee Records

---

**Tip:** Full explanations for the different boxes and options are available by selecting F1

---

Follow these steps in the pay reference period that the employee gives you an opt-in notice.

1. From the **Payroll - Processing** form, open the employee's **Pensions - Auto Enrolment Details** form.
2. In the **Opt-In** section on the **Participate** tab, enter the date that the opt-in notice was received in the **Notice Received On** box.
3. Click **Save** and **Close**. Do not yet set the employee's status to 'Opted-In'. Complete your payroll processes as normal for the current pay period.

Follow these steps at the start of the pay reference period after the employee gives you an opt-in notice.

1. From the **Payroll - Processing** form, open the employee's **Pensions - Auto Enrolment Details** form.
2. Choose 'Opted-In' from the **Status** list.
3. Update the necessary dates under **Opt-In** in the **Participate** tab, for example the **Opt-In Commencement** date. The commencement date must be the first day of the pay period.
4. Select the **Assign Pension Scheme to Employee** box and choose a pension scheme from the list.
5. Click **Save**. Pension contributions will be deducted during the next payroll run.

You must provide all necessary information to the employee after they have been opted in. The employee's pension details will be included on the various reports under the **Pension Reports** menu.

---

**Note:** After you have received notification from the pension provider that the employee has been enrolled, update the **Active Member Achieved** date on the **Payroll - Processing - Auto Enrolment Details** form.

---

## 6.10.15 To Enrol Employees who Want to Join

This section describes how you can set up auto enrolment in Opera for existing employees who want to join a pension scheme whilst in your employment. This applies to employees who are categorised as entitled workers.

---

**Important:** For full details about auto enrolment please refer to the information provided by The Pensions Regulator and the Department of Work and Pensions. Some of these sources of information are listed in the [Useful Web Sites](#) section.

---

These steps should only be completed after your company's staging date.

---

**Note:** Before completing these steps follow these Help topics to prepare Opera for auto enrolment:

1. [To Prepare Opera for Auto Enrolment](#)
  2. [To Prepare Opera for NEST Pensions](#) (only if you are using a NEST pension scheme for your auto enrolment duties).
  3. [To Set Up Opera for NOW Pensions](#) (only if you are using a NOW: Pensions scheme for auto enrolment)
- 

### 6.10.15.1 Updating Employee Records

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**Tip:** Select F1 to see full explanations for the different boxes and options.

---

Follow these steps in the pay reference period that the employee gives you an opt-in notice. Only employees who are categorised as an entitled worker can join a scheme.

1. From the **Payroll - Processing** form, open the employee's **Pensions - Auto Enrolment Details** form.
2. Under **Category & Status (as at This Period)** select 'Joined' from the **Status** list.
3. On the **Participate** tab, in the **Join** section enter both the date that the join information was given to the employee and the join date.
4. Select the **Assign Pension Scheme to Employee** box and choose a pension scheme from the list.
5. Click **Save** and **Close**. Pension contributions will be deducted for the employee during the next payroll run. As an entitled worker the employee's auto enrolment category will also still be assessed for auto enrolment every time the calculation is run.

You must provide all necessary information to the employee after they have joined. The employee's pension details will be included on the various reports under the **Pension Reports** menu.

---

**Note:** After you have received notification from the pension provider that the employee has joined, update the **Active Member Achieved** date on the **Payroll - Processing - Auto Enrolment Details** form.

---

## 6.10.16 How to process Monthly (paid frequency) employees paid on a 4 4 5 week basis for auto enrolment

This section describes how you can override auto enrolment settings in Opera for existing employees who require their category to be changed due to the assessment of a monthly employee being paid based on the number of weeks worked in that month.

Employees aged between 22 and state pension age are eligible jobholders if their qualifying earnings are above the earnings trigger.

**Important:** For full details about auto enrolment you must refer to the information provided by The Pensions Regulator and the Department of Work and Pensions. Some of these sources of information are listed in the Useful Web Sites section.

These steps must only be completed after your company's staging date. The calculation's audit report will warn you category assigned in this period.

**Note:** It is assumed that Opera has already been set up for auto enrolment. If this is not the case, before following these steps please follow the steps on the To Prepare Opera for Auto Enrolment Help topic.

This applies only to employees paid on a monthly basis where the pay fluctuates depending on the number of weeks deemed to have been worked in that monthly period. This means they could be paid for 4 weeks one month and 5 weeks the next. For Tax and NI purposes nothing has changed however for auto enrolment worker assessment this has to be taken into consideration. The threshold hold used for AE earnings assessment to determine which category the employee belongs to (Entitled Worker, Non-eligible Jobholder or Eligible Jobholder) must be based on the appropriate multiple of the weekly AE threshold.

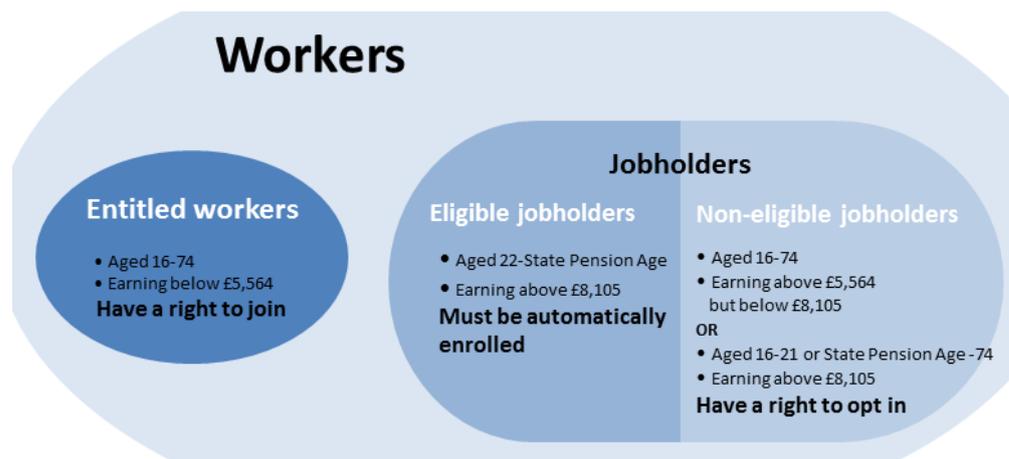
**Note:** This must be processed on a manual basis.

For example;

Assuming the money earned is £160 a week and can all be used for AE assessment, for a monthly paid employee who is being paid 4 week for the month, we must assess the £640 against the "weekly" AE Thresholds multiplied by the number of weeks paid for the month (4) and not the monthly threshold.

	Weekly	2-Weekly	4-Weekly	5-Weekly	Monthly	Annual
Qualifying Earnings Upper Threshold	817	1634	3268	4085	3540	42475
Earnings Trigger	156	312	624	780	676	8105
Qualifying Earnings Lower Threshold	107	214	428	535	464	5564

So this monthly paid employee would be classed as an Eligible Jobholder as their AE earnings fall between 624 and 3268. The system will actually on a calculation set the category to Non-eligible Jobholder as the earnings fall in between the 464 and 676 thresholds.



### 6.10.16.1 Updating Employee Records to override their category

Follow these steps in the month the worker is being assessed:

**Tip:** Full explanations for the different boxes and options are available by selecting F1 or clicking .

1. From the Payroll - Processing form, open the employee's Pensions - Auto Enrolment Details form. Select the Override Category box and choose to override the Category and select the appropriate one from the list.
2. Click Save

**Note** – if the assessment means they are an Eligible Jobholder and are not postponed or opting out you can continue with the following steps;

3. Update the necessary status and then the corresponding dates in the Participate tab, for example the auto enrolment date (AE Date), auto enrolment information to the employee date (AE Info. to EE) if required. Select the Assign Pension Scheme to Employee box and choose a pension scheme from the list if required.
4. Click Save.
5. You must provide all necessary information to the employee after they have been auto enrolled before the end of the joining window. They will then be able to opt-out of the pension if they want to. The new employee's pension details will be included on the various reports under the Pension Reports menu.

**Note:** After you have received notification from the pension provider that the employee has been enrolled, update the Active Member Achieved date on the Payroll - Processing - Auto Enrolment Details form.

## 6.10.17 How to process an employee who opt outs

**Note:** In some circumstances and after the opt-out period has expired, a jobholder who wishes to leave the scheme will be ceasing membership under the scheme rules.

This section describes how you can set up auto enrolment in Opera for existing employees who opt-out whilst in your employment. Your employee can require you to arrange for them to opt-out of an auto enrolment scheme once they have been auto enrolled. This applies to employees who are categorised as eligible jobholders.

**Important:** For full details about auto enrolment you must refer to the information provided by The Pensions Regulator and the Department of Work and Pensions. Some of these sources of information are listed in the Useful Web Sites section.

These steps must only be completed after your company's staging date. Your employee will give you an opt-out notice to opt-out. You must assess and confirm the opt-out notice is valid and correct. If so, the employee must be opted out in that period. In most cases, the opt-out notice should be provided to the jobholder by the pension scheme. This acts as a safeguard to ensure that the jobholder's decision to opt out is taken freely and without influence from the employer.

**Note:** It is assumed that Opera has already been set up for auto enrolment. If this is not the case, before following these steps please follow the steps on the To Prepare Opera for Auto Enrolment Help topic.

Notes

**Are pension refunds in excess of one month allowed –**



**HMRC may say you can process refunds up to 3 months for Local Government customers**

*The 1 month within Pegasus is only used for 'advisory' warnings i.e. it does not prevent you from refunding for a period longer than that; refunding is purely down to the employer to administer, and they can do so whenever they please. So the '1 month' in Opera will not stop the employer from refunding etc. whenever they want to.*

*TPR require the scheme and the employer to refund contributions by the 'refund date'. The refund date is 'within one month from the date on which the employer is given a valid opt out notice' (or where the opt out notice is given to the employer after payroll arrangements have closed, the last day of the second pay reference period after the date the valid opt out notice is given.*

**How do you process a Pension Refund?**



*There are various ways you can process a pension refund. The options include;*

- *Entering the refund as a negative value in the pension deduction profile (Temp Column)*
- *Having a separate deduction profile for the refund and process it as a negative deduction*
- *Create a Payment Profile that operates in the exact (opposite) way the pension deduction is processed*

*It is down to the requirement of the customer to select and process the most appropriate method for the refund be it one of the above options or other. We always recommend ensuring any RTI files / Pension files are also updated correctly as well. You must also check the values have been updated correctly (such as the to-date values etc)*

### 6.10.17.1 Updating Employee Records

---

**Tip:** Full explanations for the different boxes and options are available by selecting F1 or clicking .

---

Follow these steps in the pay reference period that the employee gives you an opt-out notice.

1. Open the Payroll folder and then click Processing or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Processing.
2. Open the employee's Pensions - Auto Enrolment Details form:
  - a. Choose 'Opted-Out' from the Status list.
  - b. Enter the Opt-Out Notice Received On date and Opt-Out Form Reference.
  - c. Click Save and then click Close.
3. Open the employee's Pensions - Employee Pensions form.
4. On the General tab:
  - a. Under Employer:
    - i. Clear the Period Contrib. box
    - ii. Clear the Contribs Currently Due box.
  - b. Under Employee:
    - i. Clear the Period Contrib. box
    - ii. Clear the Contribs Currently Due box
    - iii. Clear the Pensionable Pay Currently Due box
    - iv. Clear the AVC Currently Due box.
5. Click OK.

You must provide all necessary information to the employee after they have been opted out. The employee's pension details will be included on the various reports under the Pension Reports menu.

---

**Note:** When an employer receives a valid opt-out notice they must refund to the jobholder any contributions deducted from pay, within specific timescales.

---

## 6.10.18 To Change the Status of Postponed Employees

You can postpone each employee's auto enrolment for up to three months after the following dates:

- your staging date, or
- new employees' start dates, or
- the date that employees become 'Eligible Jobholders'.

This is also referred to as the 'waiting period'.

It is likely then that postponement dates will be different for many employees, depending on their circumstances. You will therefore need to ensure that, as employees reach the end of the postponement period, that their status is changed from 'Postponed' to another status like 'None'. You may want to do this in batches only for employees who reach the end of their postponement period, for example only employees who reach the end of the postponement period in a certain month, say April 2013.

---

**Important:** For full details about auto enrolment you must refer to the information provided by The Pensions Regulator and the Department of Work and Pensions. Some of these sources of information are listed in the [Useful Web Sites](#) section.

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**Note:** It is assumed that Opera has already been set up for auto enrolment. If this is not the case, before following these steps please follow the steps on the [To Prepare Opera for Auto Enrolment](#) Help topic.

---

### 6.10.18.1 Updating Employee Records

---

**Tip:** Full explanations for the different boxes and options are available by selecting F1.

---

These steps can only be completed after your company's staging date.

1. Open the **Payroll** folder and then click **Global Changes** or click the **Payroll & HR** tab on the Ribbon Bar and then click **Payroll - Global Changes**.
2. Update the boxes on the first page to select the employees to update. Click **Next**.
3. On the second page of the form under Auto Enrolment (AE) Status:
  - a. Select the Update Employee AE Status box.
  - b. In the Set Status To list, choose the status that you want to set the postponed employees to, for example 'None' or 'Auto Enrolled'.
  - c. Under **Additional Criteria**, select the **Include employees based on their existing status** box. Then set the **Include Where Existing Status** boxes to 'Already Postponed' to select only employees that have already been postponed.
  - d. In the **End Date** boxes, enter the date range when the postponement period will end. For example, to include all employees whose postponement period ends during June 2013, enter '01/06/2013' to '30/06/2013'.
4. Update other boxes as necessary. This will depend on what is selected in the list in the **Set Status To** box.
5. Select Next and check the list of employees on the page. The select Start when to commence the update.
6. Use the reports in Opera to see how each employee has been updated, for example the Payroll - Pensions Reports - Auto Enrolment Details report.

## 6.11 NEST

Notes

### To Prepare Opera for NEST Pensions

This section describes how you should set up Opera for National Employment Savings Trust pension schemes. NEST is a 'low-cost and easy-to-use' pension scheme that's available for any employer to meet their pensions auto enrolment duties. Refer to [www.nestpensions.org.uk](http://www.nestpensions.org.uk) for details.

NEST pensions can be maintained in Opera if these options are selected on the Options Page 2 tab on the [Payroll - Utilities - Set Options](#) form:

- Use Advanced Pension Processing
- Use Auto Enrolment Processing

and these have been set up on the Payroll - Maintenance menu:

- Pension Groups
- Pension Payment Sources
- Pension schemes (with a provider of 'NEST').

---

**Tip:** Select F1 to see full explanations for the different boxes and options.

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**Important:** Complete the steps in the [To Prepare Opera for Auto Enrolment](#) Help topic before following these steps.

---

### 6.11.1 Setting Up NEST Pensions

Follow these steps to prepare Opera for NEST pensions before enrolling your employees in the pension.

For steps 1-3, open the Payroll folder and then click Maintenance or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Maintenance.

#### 6.11.1.1 STEP 1: Set Up Pension Groups

NEST groups are used to define common attributes for workers in NEST schemes, for example the contribution percentages from both the employer and employee, earnings periods start and end dates. You can have one or more NEST groups for each Payroll Group.

---

**Tip:** There is an employer factsheet on the NEST web site called 'Ideas on how to organise groups'.

---

1. Click Pension Group.
2. To create a new record, click the New icon on the toolbar or press CTRL+N.
3. In the boxes provided, enter the code and description for the pension group and then select a contribution frequency, which defines how often you will be paying pension contributions to NEST.
4. To save the record, click the Save icon on the toolbar or press CTRL+S.
5. Close the form.



<http://www.nestpensions.org.uk>

**NEST –** 😞

Activation key driven to whether the options are there for NEST. If activated, then you can set-up Maintenance records, however Set Options and processing is not available until ;

- Use Advanced Pension Processing
- Use Auto Enrolment Processing

Are set in Set Options.

### 6.11.1.2 STEP 2: Set Up Payment Sources

Each employee in a NEST scheme must be allocated a payment source which is then sent to NEST in the enrolment file. This tells NEST how you are going to be paying contributions. NEST then check the payment source each time a contribution is made to make sure it is correct. You can set up as many payment sources as you need.

1. Click **Payment Source**.
2. To create a new record, click the New icon on the toolbar or press CTRL+N.
3. In the boxes provided, enter the details for the payment source.
4. To save the record, click the Save icon on the toolbar or press CTRL+S.
5. Close the form.

### 6.11.1.3 STEP 3: Set Up Pension Schemes

The default values entered on a pension scheme are automatically inherited by each employee that is linked to the scheme. There are boxes on the Pension Scheme form that must be updated for NEST schemes.

1. Click **Pension Scheme**.
2. To create a new record, click the New icon on the toolbar or press CTRL+N.
3. In the boxes provided, enter the pension scheme details.
4. On the Provider tab under Export File:
  - a. Choose 'NEST' from the Type list box.
  - b. Select a default NEST pension group and NEST payment source that will be used as default selections for employees in this pension scheme.
  - c. Select the Hold onto contributions option if you intend to hold onto contributions taken from employees who are in their opt out period. An employee has about one month after being auto enrolled to decide whether they want to opt out of a pension scheme. You can hold onto someone's contributions so that if they do opt out you can easily return their contributions to them. You will not therefore need to ask NEST to return them.

---

**Note:** You can also set this option for each individual employee on the [Payroll - Processing - Employee Pensions - Action - NEST Details](#) form.

---

  - d. Select the Employees Opt-Out via provider option if necessary. Select this option to indicate that, if employees do opt out of the pension scheme, they will do so directly with NEST. These employees will not be included in the NEST contribution file created in the [Payroll - Pensions Report - Contribution File](#) command.
5. To save the record, click the Save icon on the toolbar or press CTRL+S.
6. Close the form.

---

**Note:** You can create more than one NEST pension scheme record in Opera if you need to - even if the different records are actually part of the same NEST pension scheme reference. This may be necessary if you have different employer and employee contribution rates and limits for different employees, for example. The schemes can also be included in the same contribution file that is sent to NEST as long as they have the same pension scheme reference.

---

### 6.11.1.4 STEP 4. Update Set Options

---

**Note:** Ignore part of this step if you do not use payroll groups or you do not want to set up payroll-group level defaults for NEST pension.

---

You can set up default NEST pension groups and NEST payment sources for the selected group. These will be used for all employees in NEST schemes in the payroll group unless they have been set up on the pension scheme or employee record.

1. Open the Payroll folder and then click Utilities or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Utilities - Set Options.
2. If you are using groups, in the Select Payroll Groups list, click to select the group you want and then click OK.
3. Click and select the Options Page 2 tab.
4. If the Use Advanced Pension Processing and the Use Auto Enrolment Processing options are not selected, select them now.

**NB:** NEST pensions can be maintained in Opera if these options are selected on the Options Page 2 tab on the Payroll - Utilities - Set Options form:

- Use Advanced Pension Processing
- Use Auto Enrolment Processing

5. Select the Options Page 3 tab. Under NEST Export File Defaults for this Payroll Group, choose a NEST pension group and NEST payment source for the payroll group.
6. Close the form.

---

**Note:** Repeat these steps for each payroll group.

---

### 6.11.1.5 STEP 5. Update Individual Employees

You can optionally allocate a different NEST pension group and NEST payment source to each individual employee. You should only do this if the default codes on the Set Options form on the Pension Scheme form are not correct for an employee.

1. Open the Payroll folder and then click Processing or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Processing.
2. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
3. Retrieve the relevant employee, click **Action** and then click Pensions - Employee Pensions - Action - NEST Details.
4. Under Current Group & Payment Source, enter the relevant NEST pension group and/or NEST payment source.
5. Click OK.

Repeat for each relevant employee.

---

**NB:** Also review the country setting under Details & Bank for each employee in relation to NEST and complete where required.

---

Opera is now set up for NEST pensions. You now need to enrol your employees as required depending on their auto enrolment status. Please use the relevant 'Process Pension Auto Enrolment' topic under How to ... in the Contents.

### 6.11.2 NEST Maintenance records

Various maintenance records must be set-up for nest. At least one Pension Payment Source and one Pension Group.

### 6.11.2.1 Pension Payment Source

Notes

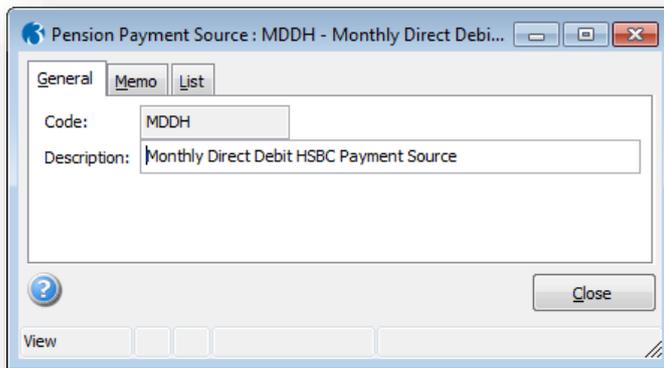
This form (accessed from the Payroll - Maintenance - Pension Payment Source menu) is where you record the payment sources for workers in NEST pensions that you have set up with the National Employment Savings Trust.

Each employee in a NEST scheme must be allocated a payment source which is then sent to NEST in the enrolment file. This tells NEST how you are going to be paying contributions. NEST then check the payment source each time a contribution is made to make sure it is correct. You can set up as many payment sources as you need.

When you set up a scheme with NEST you will have recorded the following information for each payment source:

- A name
- The method of payment (for example, direct debit, debit card, direct credit)
- Details for the bank account that will be used to make payments to NEST
- Details for the bank account that will be used to receive refunds from NEST
- Details for the bank account or different method that will be used if fees need to be paid to NEST (for example, if payments are received late).

When you define Pension Payment Sources you need to enter only a unique code and description. The other details are maintained on the scheme you set up with NEST.



#### NEST Payment –

It is most likely that the Payment will be a Lump sum to NEST and paid over by the ER with the contribution file instructing the amount for each EE for their pension.

These records are mandatory.

Box	Description
<b>Code</b>	The unique code of up to four characters that identifies the payment source.
<b>Description</b>	A description of up to 25 characters to describe the payment source. Important: The description that you enter must be <u>exactly</u> the same as the name you used for the payment source when you registered with NEST. It is included in the enrolment and contribution files created in the <a href="#">Payroll - Pensions Reports - Enrolment File</a> and the <a href="#">Payroll - Pensions Reports - Contribution File</a> commands. The description is used to match the details in the file to the payment source set up with NEST.

**Tip:** Always refer to the NEST website at [www.nestpensions.org.uk](http://www.nestpensions.org.uk) for the latest details about NEST pensions. There are a number of guides, videos and other tools available that will help with your planning.

### 6.11.2.2 Pension Group

This form (accessed from the **Payroll - Maintenance - Pension Group** menu) is where you record the groups for workers in NEST pensions that you have set up with the National Employment Savings Trust.

When you set up a scheme with NEST you must create one or more NEST groups. This information is recorded for each group:

- A name
- The employer and worker contribution percentages
- The parts of the worker's earnings that will be used to calculate contributions
- The payment frequency
- The day when NEST will receive contribution information and payments
- The earnings periods' start and end dates
- Whether contributions will vary from one period to the next.

When you define **Pension Groups** you need to enter a unique code, description and contribution frequency. The other details are maintained on the scheme you set up with NEST.

#### Contribution

##### Frequency –

This field has no functionality in terms of calculations or behind the scenes but is used as a filter where required pension groups are mandatory to create and assign.

The contribution frequency may not relate to their pay frequency, i.e. a weekly paid EE may have their pension contributions paid over to NEST on a monthly basis.

Box	Description
<b>Code</b>	The unique code of up to four characters that identifies the group.
<b>Description</b>	A description of up to 25 characters to describe the group. <b>Important:</b> The description that you enter must be <u>exactly</u> the same as the name you used for the group when you registered with NEST. It is included in the enrolment and contribution files created in the <a href="#">Payroll - Pensions Reports - Enrolment File</a> and the <a href="#">Payroll - Pensions Reports - Contribution File</a> commands. The description is used to match the details in the file to the group set up with NEST.
<b>Contribution Frequency</b>	Indicates that the payments to NEST will be made weekly, two-weekly, four-weekly or monthly. <b>Note:</b> Most employers choose to make payments each time a payroll is processed, however you may choose a different frequency if required.

**Tip:** Always refer to the NEST website at [www.nestpensions.org.uk](http://www.nestpensions.org.uk) for the latest details about NEST pensions. Refer to the factsheet on the NEST website called '[Ideas on how to organise groups](#)'. This guide explains what a group is, how many groups you will need and so on.

**Tip:** You can define a default NEST pension group and NEST payment source for a chosen Payroll group on the [Payroll - Utilities - Set Options](#) form. These defaults will be suggested when employees are added to NEST schemes either in bulk from the [Payroll - Global Changes - Auto Enrolment Updates](#) form or individually from the [Payroll - Pensions - Employee Pensions - NEST Details](#) form.

[What's the difference between a NEST group and a Payroll Group?](#)

These are different groups:

- Payroll Groups are used in Opera to group together employees who are paid at the same frequencies, for example weekly, monthly and so on.
- NEST groups are used to define common attributes for workers in NEST schemes, for example the contribution percentages from both the employer and employee, earnings periods start and end dates. You can have one or more NEST groups for each Payroll Group.

### 6.11.2.3 Pension Scheme (Revisited)

Use the **Pension Scheme** command (on the **Payroll - Maintenance - Pension Schemes** menu) to define different pension schemes you can assign to employees. This facility is available if you have selected the [Use Advanced Pension Processing](#) option on the **Options Page 2** tab of the [Payroll - Utilities - Set Options](#) form.

There are various different pension scheme types you can maintain. Once you have created at least one scheme, you can assign it to individual employees using the [Pensions](#) command. The default values entered on a pension scheme are automatically inherited by each employee that is linked to the scheme.

#### Pension Scheme Entries - General tab

**Net of BR Tax –** 😞  
 Means the EE is entitled to tax relief on their contributions because they have a National Insurance Number.  
 With NEST schemes, it is generally required to have the Net of BR switched on due to their requirement (or you can adjust the value in the deduction profile to compensate for the correct value). WE would always recommend confirming this with NEST.  
 Usually the ERs setting is off.  
 Remember that NEST is not necessarily for AE – though it is most likely. Opera 3 has been designed that you must have advanced pensions and AE in use before using NEST functionality.

Box	Description																
<b>Scheme Code</b>	A unique reference of up to ten characters that identifies the pension scheme record.																
<b>Description</b>	A description of the pension scheme.																
<b>Type</b>	<p>An option that determines the type of pension scheme. You can select one of the following from a list:</p> <ul style="list-style-type: none"> <li>Stakeholder Pension (SHP)</li> <li>Personal Pension (PP)</li> <li>App. Personal Pension (APP) (Appropriate Personal Pension)</li> <li>APP SHP (Appropriate Personal Pension/Stakeholder Pension)</li> <li>Group Personal Pension (GPP)</li> <li>COMP (Contracted Out Money Purchase). This type of pension scheme will not be valid after the 2011-12 tax year.</li> <li>COMP SHP (Contracted Out Money Purchase / Stakeholder Pension). This type of pension scheme will not be valid after the 2011-12 tax year.</li> <li>COSR (Contracted-out Salary Related)</li> <li>Free Standing AVC (FSAVC) (Additional Voluntary Contribution Schemes)</li> <li>COMB (Contracted-out Mixed Benefit)</li> <li>Other.</li> </ul>																
<b>Default Contributions</b>	Options that determine whether the default employee and employer contributions for the pension scheme are expressed in value or percentage terms and the corresponding amounts. These can be overridden per employee. If the default contributions are later changed, you are given the chance to apply the changes to all employees that belong to this scheme.																
<b>Scheme Contribution Limits</b>	The minimum (per period) and maximum (per year) contribution limits for employer and employees.																
<b>Scheme Options</b>																	
<b>Net of Basic Rate Tax (Ers &amp; Ees)</b>	<p>Options that determine whether the pension is calculated net of basic rate tax for either employee, employer or both. These options do not apply to COSR or COMB type pensions.</p> <p><a href="#">Example ...</a></p> <p>An employee contributes 5% of their monthly earnings of £1000 into his pension. He is entitled to tax relief on his contributions because he has a National Insurance Number. His pension contributions are set to be calculated net of basic rate tax of 20%. The deduction from the employee's pay is calculated as:</p> <table border="0"> <tr> <td>£1000</td> <td>x</td> <td>5%</td> <td>=</td> <td>£50</td> </tr> </table> <p>Less tax relief calculated as:</p> <table border="0"> <tr> <td>£50</td> <td>x</td> <td>20%</td> <td>=</td> <td>(£10)</td> </tr> </table> <p>Deduction £40</p> <p>The deduction from the employee's pay of £40 is then sent to the pension provider, which claims the £10 tax relief from HMRC and adds this to the employee's contribution. The total contribution is therefore:</p> <table border="0"> <tr> <td>From the employee's pay:</td> <td>£40</td> </tr> <tr> <td>Tax relief from HMRC:</td> <td>£10</td> </tr> <tr> <td><b>Total</b></td> <td><b>£50</b></td> </tr> </table> <p><b>Important:</b> Tax relief only applies to employees who have a National Insurance Number or to overseas nationals awaiting a NINO.</p>	£1000	x	5%	=	£50	£50	x	20%	=	(£10)	From the employee's pay:	£40	Tax relief from HMRC:	£10	<b>Total</b>	<b>£50</b>
£1000	x	5%	=	£50													
£50	x	20%	=	(£10)													
From the employee's pay:	£40																
Tax relief from HMRC:	£10																
<b>Total</b>	<b>£50</b>																

Notes

**Net of BR Tax ER –** 😬  
Setting this will mean the ERs contribution value matches the EEs contribution value.

**Net of BR Tax ER/EE**  
Should not affect the actual Tax calculation of the EE – It's the Tax Relief on the contribution.

<p><b>Apply Ers &amp; Ees Deductions to Pensionable Payments</b></p>	<p>An option that determines whether the calculation of employer and employee deductions for the pension scheme applies to all relevant payments linked to pensionable <a href="#">Payment Profiles</a> (those with the <b>Pensionable</b> box selected on the payment profile). If you want to define exactly which payments can be taken into account when calculating employer and employee deductions for this pension scheme, make sure this box is cleared and then use the <b>Payments</b> command on this form's <b>Action</b> menu to determine which payments are applicable.</p>
<p><b>Clear TD Contributions at Tax Year End</b></p>	<p>An option that determines whether the pension contributions are cleared at the end of the income tax year automatically. If this option is cleared, contributions to date will remain until cleared manually using the <b>Clear To-Date</b> command on the <b>Action</b> menu.</p>
<p><b>Clear Currently Due Contributions at Update</b></p>	<p>An option that determines whether the pension is automatically selected on the <a href="#">Clear Pensions</a> form in the <a href="#">Payroll - Utilities - Update</a> command, which is run at the end of each pay period. When the pension is selected on the <b>Clear Pensions</b> form the contributions that are currently due to be paid to the pensions company are zeroised in the <b>Update</b>. <b>Note:</b> Even if this option is selected you will still be able to deselect the pension when you run the <b>Update</b> command if you do not want to clear the contributions currently due.</p>
<p><b>Stakeholder Pension Based</b></p>	<p>An option that indicates whether the pension scheme is based on a stakeholder pension scheme. This is displayed for memo purposes only.</p>
<p><b>Stakeholder Pension Based</b></p>	<p>An option that indicates whether the pension scheme is based on a stakeholder pension scheme. This is displayed for memo purposes only.</p>
<p><b>Use for Auto Enrolment</b></p>	<p>An option that indicates whether the pension scheme is being used for auto enrolment. See the <a href="#">Introduction to Auto-enrolment</a> Help topic for details</p>
<p><b>Operation</b></p>	<p>An option that can be used to categorise the pension either as a personal pension or as an occupational pension. This is included on the report listing for this form for information and also on other reports in Payroll.</p>

**Provider tab**

Use the **Provider** tab to add details of the pension provider including name, address and contact information, reference and scheme number.

The screenshot shows a software window titled "Pension Scheme : NEST - NEST Pension scheme". The "Provider" tab is selected. The form contains the following fields and values:

- Name : NEST
- Address : NEST, Nene Hall, Lynch Wood Business Park, Peterborough
- Post Code : PE2 6FY
- Tel. No. : 0300 303 1949
- E-Mail Address : support@nestpensions.org.uk
- Contact Name : Mr. Nest
- Reference : Orion Vehicles PP NEST
- Export File Type : NEST
- Defaults Group : MSTD Standard Monthly Grou
- Payment Source : MDDH Monthly Direct Debot H
- Hold onto contributions :
- Employees Opt-Out via provider :
- Fax No. :
- Scheme Ref : NESTOrion100007895

An "Action" menu is open at the bottom left, showing the following options:

- Clear To-Date F7
- Payments F8
- Clear Currently Due F6
- Cancel

Box	Description
<b>Export File Type</b>	<p>This is the 'provider link' for the pension type. Currently this can be set to NEST for National Employment Savings Trust pensions.</p> <p><a href="#">What's NEST?</a></p>
<b>Default Group</b>	<p>This option is where you can define the default NEST group for this pension scheme. All employees in this pension scheme will be linked to this group by default when they are included in a NEST pension scheme unless a NEST pension group is entered on the <a href="#">Payroll - Utilities - Set Options</a> form.</p> <p>NEST groups are used to define common attributes for workers in NEST schemes, for example the contribution percentages from both the employer and employee, earnings periods start and end dates. You can have one or more NEST groups for each Payroll Group.</p> <hr/> <p><b>Note:</b> This can be overridden for each employee in the pension scheme on the <a href="#">Payroll - Processing - Employee Pensions - NEST Details</a> form.</p>
<b>Default Payment Source</b>	<p>This option is where you can define the default NEST payment source for this pension scheme. All employees in this pension scheme will be linked to this group by default when they are included in a NEST pension scheme unless a NEST payment source is entered on the <a href="#">Payroll - Utilities - Set Options</a> form.</p> <p>Each employee in a NEST scheme must be allocated a payment source which is then sent to NEST in the enrolment file. This tells NEST how you are going to be paying contributions. NEST then check the payment source each time a contribution is made to make sure it is correct. You can set up as many payment sources as you need.</p> <hr/> <p><b>Note:</b> This can be overridden for each employee in the pension scheme on the <a href="#">Payroll - Processing - Employee Pensions - NEST Details</a> form.</p>
<b>Hold onto contributions</b>	<p>You can choose to hold on to employer and employee contributions during an employee's opt-out period up to the end of the second month after the employee's auto enrolment date.</p> <p>Select this option to hold on to all employee and employer contributions for employees in this pension scheme. The setting is for employees who are in their opt-out period - you must still make deductions for these employees for auto enrolment even though they are in an opt-out period. These contributions are retained in Opera for each employee in an opt-out period until after their opt-out period has lapsed. The employer and employee contributions are displayed for each employee in the <b>Contribs Currently Due</b> boxes on the <a href="#">Payroll - Processing - Employee Pensions</a> form.</p> <p>An employee has about one month after being auto enrolled to decide whether they want to opt out of a pension scheme. You can hold onto someone's contributions so that if they do opt out you can easily return their contributions to them. You will not therefore need to ask NEST to return them.</p> <p>When an employee's opt-out period ends the contributions will be included in the next NEST contribution file created in the <a href="#">Payroll - Pensions Report - Contribution File</a> command.</p> <hr/> <p><b>Note:</b> This option can be overridden for each employee in the pension scheme on the <a href="#">Payroll - Processing - Employee Pensions - NEST Details</a> form.</p>
<b>Employees Opt-Out via provider</b>	<p>Employees can opt out of NEST by using the NEST website, by phoning NEST, or via their employer who will inform NEST of the opt out in the contribution file.</p> <p>Select this option to indicate that, if employees do opt out of the pension scheme, they will do so directly with NEST. These employees will not be included in the NEST contribution file created in the <a href="#">Payroll - Pensions Report - Contribution File</a> command.</p> <hr/> <p><b>Note:</b> This option can be overridden for each employee in the pension scheme on the <a href="#">Payroll - Processing - Employee Pensions - AE Details</a> form.</p>
<b>Scheme Ref:</b>	<p>The pension scheme reference number.</p> <p>If the pension scheme is for a NEST scheme this reference must be entered because it is included in both the <a href="#">NEST enrolment file</a> and the <a href="#">NEST contribution file</a>. The format of the reference for NEST schemes is 'EMP' followed by nine numbers.</p> <p>For other schemes it is used for information only.</p>

Notes

**Mandatory –** 🙄

The NEST Group and Payment Source are mandatory on the pension record but can be overridden on the EE.

The EE can also override the Hold and Opt out settings.

Also the Opt-Out information set against an EE is used elsewhere for certain processes for NEST.

**Note:** The National Employment Savings Trust refer to this as the 'Employer Reference Number'.

Notes

### Administrator tab

Use the **Administrator** tab to add details of the pension administrator including name, address and contact information and reference.

### Memo tab

Use the **Memo** tab to add any other notes about the pension scheme.

### Action Menu

You can use the Action menu to:

- Clear the year-to-date values for all members in the currently selected pension scheme. Contributions that are currently due to be sent to the pension provider will not be cleared. You can also use **F7** to use this command.
- Clear the currently due values for all members in a chosen payroll groups apart from those in NEST schemes that are having their contributions held on to. This is controlled by the **Hold onto contributions** option on the [Payroll - Processing - Employee Pensions - NEST Details](#) form. You can also use **F6** to use this command (It will offer you a Group selection screen as part of the process).
- Apply Ers & Ees Deductions to Pensionable Payments  
An option that determines whether the calculation of employer and employee deductions for the pension scheme applies to all relevant payments linked to pensionable Payment Profiles (those with the Pensionable box selected on the payment profile). If you want to define exactly which payments can be taken into account when calculating employer and employee deductions for this pension scheme, make sure this box is cleared and then use the Payments command on this form's Action menu to determine which payments are applicable.

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**Tip:** You can also clear pension values on a period and group basis as part of the update procedure. You can also set up the scheme to have totals cleared automatically as part of the income tax year end process by selecting the [Clear TD Contributions at Tax Year End](#) option on this form.

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**NB:** Don't forget to set-up the appropriate Deduction profiles and link them to the pension record you have just created.

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### 6.11.3 NEST Set Options (Tab 3)

Notes

Box	Description
<p><b>NEST Export file defaults for this Payroll Group</b>  <a href="#">Which defaults are used for employee's NEST pension group and payment sources?</a></p>	
<p>Which default NEST group and NEST payment source are used?</p> <pre> graph TD     Q{Have you entered default NEST codes on the Set Options form for a payroll group?}     Q -- Yes --&gt; A[The default codes are always taken from Set Options.]     Q -- No --&gt; B[The default codes are always taken from the pension scheme.]                     </pre>	
<p>NEST pensions can be maintained in Opera if these options are selected on the Options Page 2 tab on the <a href="#">Payroll - Utilities - Set Options</a> form:</p> <ul style="list-style-type: none"> <li>- Use Advanced Pension Processing</li> <li>- Use Auto Enrolment Processing</li> </ul> <p>and these have been set up on the Payroll - Maintenance menu:</p>	

**NEST Options –** 😬

Set Options and processing is not available until ;

- Use Advanced Pension Processing
- Use Auto Enrolment Processing

Are set in Set Options page 2

- Pension Groups
- Pension Payment Sources
- Pension schemes (with a provider of 'NEST').

Notes

**What's NEST?**

**Group** When you set up a scheme with NEST you must create one or more NEST groups. This information is recorded for each group:

- A name
- The employer and worker contribution percentages
- The parts of the worker's earnings that will be used to calculate contributions
- The payment frequency
- The day when NEST will receive contribution information and payments
- The earnings periods' start and end dates
- Whether contributions will vary from one period to the next.

When you define Pension Groups you need to enter a unique code, description and contribution frequency. The other details are maintained on the scheme you set up with NEST.

Tip: NEST pension groups are maintained on the [Payroll - Maintenance - Pension Groups](#) form.

**Payment Source** When you set up a scheme with NEST you will have recorded the following information for each payment source:

- A name
- The method of payment (for example, direct debit, debit card, direct credit)
- Details for the bank account that will be used to make payments to NEST
- Details for the bank account that will be used to receive refunds from NEST
- Details for the bank account or different method that will be used if fees need to be paid to NEST (for example, if payments are received late).

When you define Pension Payment Sources you need to enter only a unique code and description. The other details are maintained on the scheme you set up with NEST.

Tip: NEST payment sources are maintained on the [Payroll - Maintenance - Pension Payment Source](#) form.

**NEST Routine Example** 🤖

The follow steps could be seen as a routine procedure for every AE PRP and NEST;

1. Run a calculation routine (this will highlight AE categories etc)
2. Run the AE Global routine to process EEs – more specifically the EJHs) and Assign the Pension NEST
3. Check EEs is necessary (contributions etc)
4. Create a NEST Enrol file and submit
5. Run Calculation (To calculate out Pay and NEST pension)
6. Create a Contribution File and submit
7. General Payroll Procedures (which may be required throughout this process).
8. Update – NB: Remember to clear pension totals if required

**Hint:** Remember you can use the AE Global Update routine for EJHs (and others) and assign the NEST pension.

### 6.11.4 Employee Processing – Pensions (NEST)

This form (accessed from the Payroll - Processing - Pensions menu) is where you assign pension schemes to employees. An employee can have more than one active pension scheme. The application carries out various checks to ensure the pension scheme assignment is appropriate.

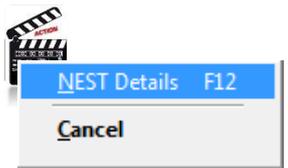
**Note:** This applies if the Use Advanced Pension Processing option is selected on Page 2 of the Payroll - Utilities - Set Options form.

Notes

**Pensionable Pay Currently Due** 😞

If a pensionable pay currently due is missed or wrong or needs adjusting, the Pensionable Pay Currently Due box is what is partly used when creating the Contribution file.

**Please note any changes in this box will require a Calculate to be run to confirm the values.**



Box	Description
<b>Pension Scheme</b>	A reference that identifies the pension scheme record. You can search and select from a list.
<b>Scheme Reference</b>	The pension scheme reference.
<b>Date Joined</b>	The date on which the employee joined the scheme.
<b>Date Left</b>	The date on which the employee left the scheme.
<b>Contribution Details</b>	<p>For employer and employee, the contribution details which default to those specified on the pension scheme record.</p> <p>For employee records being set up who are already members of the scheme, you can record the to-date values, the period contribution and the contributions currently due.</p> <p><i>Contribution Details...</i></p> <p>You can also override the <b>Net of Basic Rate Tax</b> setting for the employee if appropriate. For all pension scheme types, the AVC details are maintained separately for the employee contributions and you can select the AVC type from a list.</p>
<b>Employer</b>	
<b>Contribution Type and Period Contribution</b>	The type and value of the employer's pension contribution to be paid to the pension provider. The contribution type can be defined as either percentages or values.
<b>Net Of Basic Rate Tax</b>	This determines whether the pension is calculated net of basic rate tax for the employer. These options do not apply to COMP, COSR or COMB type pensions.
<b>Contributions To Date</b>	The employer's contribution paid to-date to the pension provider for the current tax year and previous tax years.
<b>Contributions Currently Due</b>	The employer's next contribution due to be paid to the pension provider.
<b>Employee</b>	
<b>Contribution Type and Period Contribution</b>	The type and value of the employee's contribution to be paid to the pension provider. The contribution type can be defined as either percentages or values.
<b>Net Of Basic Rate Tax</b>	<p>This determines whether the employee's pension contribution is calculated net of basic rate tax. These options do not apply to COSR or COMB type pensions.</p> <p><b>Note:</b> Select this box only if the employee is entitled to tax relief from HMRC (calculated at the basic tax rate) and their contribution will be calculated net of basic rate tax. If this box is selected the employee's period contribution will be reduced by the amount of the tax relief.</p> <p><a href="#">Example ...</a></p>

	<p>An employee contributes 5% of their monthly earnings of £1000 into his pension. He is entitled to tax relief on his contributions because he has a National Insurance Number. His pension contributions are set to be calculated net of basic rate tax of 20%.</p> <p>The deduction from the employee's pay is calculated as:</p> $\begin{array}{rcl} \pounds 1000 & \times & 5\% & = & \pounds 50 \end{array}$ <p>Less tax relief calculated as:</p> $\begin{array}{rcl} \pounds 50 & \times & 20\% & = & (\pounds 10) \end{array}$ <p>Deduction <span style="float: right;"><b>£40</b></span></p> <p>The deduction from the employee's pay of £40 is then sent to the pension provider, which claims the £10 tax relief from HMRC and adds this to the employee's contribution.</p> <p>The total contribution is therefore:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">From the employee's pay:</td> <td style="text-align: right;">£40</td> </tr> <tr> <td>Tax relief from HMRC:</td> <td style="text-align: right;">£10</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>£50</b></td> </tr> </table> <p><b>Important:</b> Tax relief only applies to employees who have a National Insurance Number or to overseas nationals awaiting a NINO. You must not select this option unless you are certain that the employee is entitled to tax relief.</p>	From the employee's pay:	£40	Tax relief from HMRC:	£10	<b>Total</b>	<b>£50</b>
From the employee's pay:	£40						
Tax relief from HMRC:	£10						
<b>Total</b>	<b>£50</b>						
<b>Contributions To Date</b>	The employee's contribution paid to-date to the pension provider for the current tax year and previous tax years.						
<b>Contributions Currently Due</b>	The employee's next contribution due to be paid to the pension provider.						
Pensionable Pay To Date	The employee's pensionable pay to date for the current tax year. This is all the pensionable earnings for the year so far that will have been used to calculate pension contributions.						
Pensionable Pay Currently Due	The employee's pensionable pay for the current pension period. This may be the same as the current pay period - it depends on whether you forward contributions to the pension provider in line with your pay periods.						
<b>AVC Type</b>	The employee's Additional Voluntary Contributions' type (percentage or value).						
<b>Period AVC Contribution</b>	The employee's Additional Voluntary Contribution value for a period.						
<b>AVC TD</b>	The employee's Additional Voluntary Contributions paid to the pension provider for the current tax year and previous tax years.						
<b>AVC Currently Due</b>	The employee's Additional Voluntary Contributions currently due to the pension provider.						

**Tip:** You can clear all 'currently due' values by:

1. Selecting the necessary pension schemes on the [Clear Pensions](#) form that is displayed when you run the [Payroll - Utilities - Update](#) command.
2. Using the **Clear Currently Due** command on the **Action** menu of the [Payroll - Maintenance - Pension Schemes](#) form.

## 6.11.5 Employee Pensions (NEST Details)

This form (accessed from the **Payroll - Processing - Employee Pensions - Action** menu) is where you set up NEST details for an individual employee. You can define specific pension groups and payment sources, enter details for previous pension groups and payment sources, and define other details that affect their NEST pension.

Notes

**NEST Details**

**Current Group & Payment Source**

Group :  Standard Monthly Group

Payment Source :  Monthly Direct Debit HSBC Payment Sou

**Previous Group or Payment Source**

Group :

Payment Source :

Date Changed :  ...

Employer Contributions :

Employee Contributions :  Pensionable Pay :

**General**

Hold onto contributions

Overseas national awaiting NINO

Override the exception reason

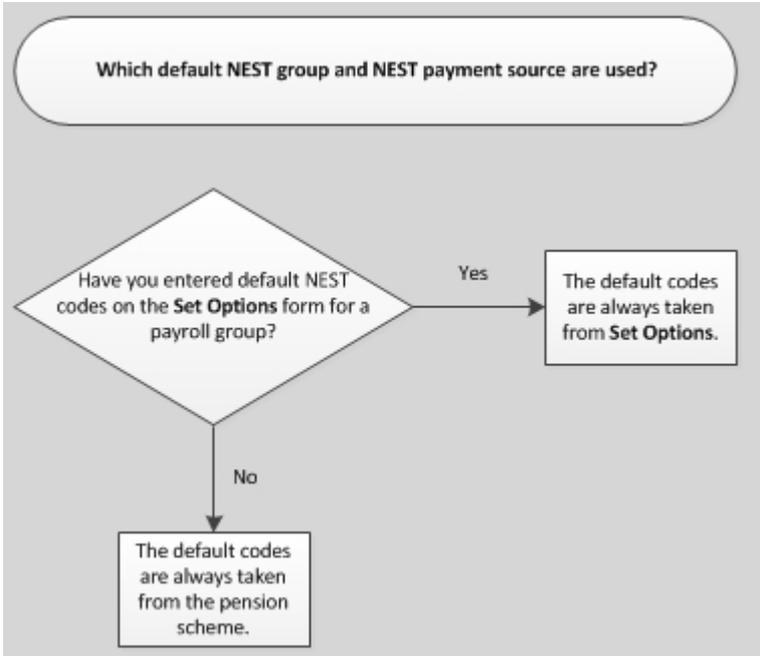
Date of Exception :  ...

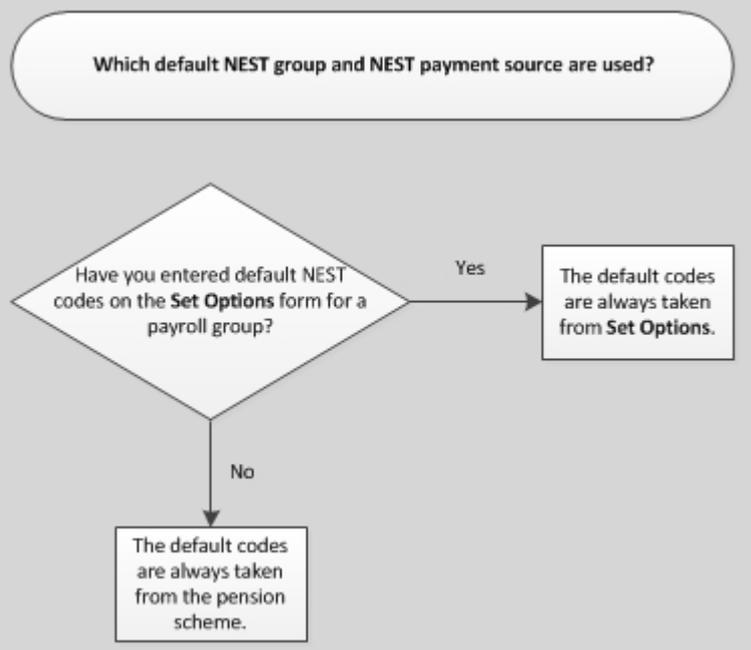
OK Cancel

What's NEST?

The National Employment Savings Trust is a government established pension scheme for all earners. NEST has a public service obligation so must accept any employer. NEST is one of a number of new or existing pension schemes that employers can choose to fulfil their new duties. These pension schemes are regulated using the same principles as every other scheme.

Always refer to the NEST website at [www.nestpensions.org.uk](http://www.nestpensions.org.uk) for the latest details about NEST pensions. There are a number of guides, videos and other tools available that will help with your planning.

Box	Description
<b>Current Group &amp; Payment Source</b>	
<b>Group</b>	<p>NEST groups are used to define common attributes for workers in NEST schemes, for example the contribution percentages from both the employer and employee, earnings periods start and end dates. You can have one or more NEST groups for each Payroll Group.</p> <p>You can allocate a NEST pension group here for the selected employee. However, it is most likely that pension groups will be the same for all or most of your employees, in which case you should define groups for your different payroll groups or pension schemes.</p> <p><a href="#">Which defaults are used for employee's NEST pension group and payment sources?</a></p> <ol style="list-style-type: none"> <li>1.</li> <li>2.</li> </ol> 
<b>Payment Source</b>	<p>Each employee in a NEST scheme must be allocated a payment source which is then sent to NEST in the enrolment file. This tells NEST how you are going to be paying contributions. NEST then check the payment source each time a contribution is made to make sure it is correct. You can set up as many payment sources as you need.</p> <p>You can allocate a NEST pension group here for the selected employee. However, it is most likely that pension groups will be the same for all or most of your employees, in which case you should define groups for your different payroll groups or pension schemes.</p> <p><a href="#">Which defaults are used for employee's NEST pension group and payment sources?</a></p> <ol style="list-style-type: none"> <li>1.</li> <li>2.</li> </ol>



Notes

**Previous Group or Payment Source**

If an employee changes their NEST pension group or NEST payment source you must enter the details of the group or payment source that the employee changed from. The details will be included in the next [NEST contribution file](#) to inform NEST of the change.

**Important:** The details must be entered manually, they will not be updated automatically. After the contribution file has been sent to NEST these details must be cleared using either the [Payroll - Utilities - Update](#) command or the **Clear Currently Due** command on the **Action** menu of the [Payroll - Maintenance - Pension Schemes](#) form.

**Note:** NEST does not allow both a new group and pension source to be included in a NEST contribution file. You can therefore change either the group or the pension source in these boxes.

<b>Group</b>	The NEST pension group that the employee was previously in.
<b>Pension Source</b>	The NEST payment source that the employee was previously in.
<b>Date Changed</b>	The date the employee changed to the new NEST pension group or NEST payment source.
<b>Employer Contributions</b>	<p>Enter your contribution that has not already been included in the NEST contribution file for the period.</p> <p>You can find this value in the <b>Contribs Currently Due</b> box under Employer on the <a href="#">Payroll - Processing - Pensions - Employee Pensions</a> form.</p> <p><b>Important:</b> You must clear the <b>Contribs Currently Due</b> box on the <a href="#">Payroll - Processing - Pensions - Employee Pensions</a> form after sending the contribution file to NEST otherwise the value will be included in the next contribution file for both the new group and the old group.</p> <p><b>Tip:</b> You can clear all 'currently due' values by:</p> <ol style="list-style-type: none"> <li>1. Selecting the necessary pension schemes on the <a href="#">Clear Pensions</a> form that is displayed when you run the <a href="#">Payroll - Utilities - Update</a> command.</li> <li>2. Using the <b>Clear Currently Due</b> command on the <b>Action</b> menu of the <a href="#">Payroll - Maintenance - Pension Schemes</a> form.</li> </ol>
<b>Employee Contributions</b>	<p>Enter the employee's contribution that has not already been included in the NEST contribution file for the period.</p> <p>You can find this value in the <b>Contribs Currently Due</b> box under Employee on the <a href="#">Payroll - Processing - Pensions - Employee Pensions</a> form. After entering this value you must clear the <b>Contribs Currently Due</b> box.</p> <p><b>Important:</b> You must clear the <b>Contribs Currently Due</b> box on the <a href="#">Payroll - Processing - Pensions - Employee Pensions</a> form after sending the contribution file to NEST otherwise the value will be included in the next contribution file for both the new group and the old group.</p> <p><b>Tip:</b> You can clear all 'currently due' values by:</p> <ol style="list-style-type: none"> <li>1. Selecting the necessary pension schemes on the <a href="#">Clear Pensions</a> form that is</li> </ol>

**Previous Group/Source** 😞

NEST specific and can only change one setting at a time.

All the Previous information must be manually entered.

All information is based on the Last Group (so the values are based on whatever was processed as part of the last group).

Could copy only the currently due, not ytd in some circumstances.

**Overseas EE / NINO #** 😞

If the EE is from overseas and this option is un-ticked, you most likely will need to un-tick NET of Basic Rate on pensions.

In essence please check whether the EE is entitled to Tax Relief or not.

- If the employee does not have a National Insurance Number and is an 'Overseas National awaiting a NINO' then the user can select the corresponding checkbox on the Payroll - Processing - Employee Pensions - Action form.
- If the employee does not have a National Insurance Number and isn't an 'Overseas National awaiting a NINO' then this checkbox should be left blank/unticked. Opera should then leave the NI Number field (Field 3) blank and should populate the Alternative ID field (Field 4) with the Employee Reference within the Contribution File instead.

	displayed when you run the <a href="#">Payroll - Utilities - Update</a> command.
	2. Using the <b>Clear Currently Due</b> command on the <b>Action</b> menu of the <a href="#">Payroll - Maintenance - Pension Schemes</a> form.
<b>Pensionable Pay</b>	Enter the pensionable pay for the previous NEST pension group or NEST payment source.
<b>General</b>	
<b>Hold onto contributions</b>	<p>You can choose to hold on to employer and employee contributions during an employee's opt-out period up to the end of the second month after the employee's auto enrolment date.</p> <p>Select this option to hold on to this employee's contributions and your contributions for this employee. You must still make deductions for these employees for auto enrolment even though they are in an opt-out period. These contributions are retained in Opera for each employee in an opt-out period until after their opt-out period has lapsed. The employee's contributions and yours are displayed for each employee in the <b>Contribs Currently Due</b> boxes on the <a href="#">Payroll - Processing - Employee Pensions</a> form.</p> <p>When an employee's opt-out period ends the contributions will be included in the next NEST contribution file created in the <a href="#">Payroll - Pensions Report - Contribution File</a> command.</p>
<b>Overseas national awaiting NINO</b>	<p>NEST need to know if the employee is an overseas national who does not yet have a National Insurance Number. This affects whether they qualify for tax relief on their pension contributions.</p> <p>Select this option if the overseas national is awaiting a NINO. NEST will then claim 20% tax relief from HMRC on the employee's behalf. If the employee does not have a NINO and this option is not selected then NEST will not claim tax relief for the employee.</p> <p>If you are not sure leave this option cleared.</p> <hr/> <p><b>Note:</b> This option is ignored if the employee already has a NINO; NEST will automatically claim tax relief for those employees.</p>
<b>Override the exception reason &amp; date</b>	<p>Select to inform National Employment Savings Trust in the next NEST contribution file that the employee is not making the usual pension payment.</p> <p>You can select from a list of acceptable reasons:</p> <ul style="list-style-type: none"> <li>• Left employment <i>(updated when marked as a leaver)</i></li> <li>• Temporarily absent</li> <li>• On family leave</li> <li>• Stopped contributions <i>(from the ceased AE settings)</i></li> <li>• Insufficient earnings <i>(based on earnings)</i></li> <li>• Payment source transfer</li> <li>• Changing group</li> <li>• Duties fulfilled elsewhere</li> <li>• Group already changed</li> <li>• Opted-out <i>(from the ceased AE settings)</i></li> <li>• More than one enrolment.</li> </ul> <p>Also enter the date of the exception. If you unsure about the date please contact NEST for clarification.</p>

Notes

### Hold Contributions

If this is set on the EE, then when clearing the pension contributions, this record will not be affected during the opt-out period.

After the opt-out period has passed (based on opt-out period dates set and O3 processing dates and the AE status is not set to opt-out) it automatically lists the EE in the Contribution file and un-ticks this Hold Contributions flag.

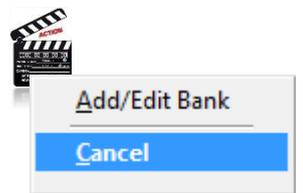
### Overrides...

These settings are cleared after you clear the pension currently due. This is done during an Update routine or on the pension record.

## 6.11.6 Employee Entries – Details & Bank (NEST)

If this employee is to be paid by another method other than cash or cheque then the product will require entry of their bank details. These settings can be revisited from the Action menu selecting the Details and Bank (F5) command:

**Country** 🤔  
 If left blank, this will default to UK. Only used for NEST and for EEs who have an address outside of the UK.



Box	Description
<b>Country</b>	<p>The country of residence is mandatory only for employees who live outside of the United Kingdom who are enrolled in a National Employment Savings Trust pension scheme. If the employee lives in the UK the country will automatically be set to 'United Kingdom' in the NEST submission file. Always refer to the NEST website at <a href="http://www.nestpensions.org.uk">www.nestpensions.org.uk</a> for the latest details about NEST pensions. There are a number of guides, videos and other tools available that will help with your planning.</p> <p>This is currently used only if you maintain National Employment Savings Trust pensions in Opera. NEST pensions can be maintained in Opera if these options are selected on the Options Page 2 tab on the Payroll - Utilities - Set Options form:</p> <ul style="list-style-type: none"> <li>- Use Advanced Pension Processing</li> <li>- Use Auto Enrolment Processing</li> </ul> <p>and these have been set up on the Payroll - Maintenance menu:</p> <ul style="list-style-type: none"> <li>- Pension Groups</li> <li>- Pension Payment Sources</li> <li>- Pension schemes (with a provider of 'NEST').</li> </ul>

### 6.11.7 Employee Entries – Auto Enrolment Details (NEST)

This form (accessed from the Payroll - Processing - Pensions menu) is where you enter your employee's details for auto enrolment. It is available only if the Use Auto Enrolment Processing option is selected on the Payroll - Utilities - Set Options form.

The Pensions Act 2008 introduced a requirement for employers to automatically enrol any eligible jobholders working for them into a workplace pension scheme that meets certain requirements, and also to pay a minimum employer contribution. This means that you will have to enrol your employees into a pension scheme and pay into that scheme - referred to as 'auto enrolment'.

Important: For full details about auto enrolment please refer to the information provided by The Pensions Regulator and the Department of Work and Pensions. Some of these sources of information are listed in the Useful Web Sites section.

These details will be updated by the Calculation command according to the employee's age and qualifying earnings. However, you may also need to change some of the information manually, for example when you inform the employee that

they have been auto enrolled you need to update this form. Appropriate messages are displayed to help you update the boxes correctly.

Notes

This tab includes boxes for details associated with postponing auto enrolment for the employee or for stopping it altogether.

Box	Description
<b>Postponement Details</b>	
<b>Postponement Type</b>	The type of postponement, which can be set to Staging Date, New Starter or eligible jobholder. Auto-enrolment can be postponed for up to three months after: The staging date for auto enrolment The day after a new starter's first working day if they start after the employer's staging date. The day after an employee meets the criteria for an eligible jobholder.
<b>Set Postponement End To</b>	This controls whether and how the <b>Postponement End</b> date is updated. You can enter the date for the end of the postponement period or select one of the following: Last day of the current pay reference period Last day of the next pay reference period Last day of the pay reference period after the next pay reference period.
<b>Postponement End</b>	The end of the postponement period. This date cannot be earlier than the employer's staging date or the employee's start date.
<b>Notice Type</b>	The type of postponement notice given to the employee. These are valid notice types: <b>General Notice A.</b> This contains the information that must be provided to all the different categories of worker. <b>General Notice B.</b> This is similar to notice A but it excludes the information for jobholders who are already active members of a qualifying scheme with that employer. <b>Tailored Notice for a Jobholder.</b> This contains information for a jobholder who is not an active member of a qualifying scheme with that employer. <b>Tailored Notice for an Entitled Worker.</b> This contains information for an entitled worker who is not an active member of a qualifying scheme with that employer.
<b>Postponement Notice to EE</b>	The date the postponement notice was given to the employee.
<b>Opt-Out</b> After being enrolled, employees who are categorised as an eligible jobholder or non eligible jobholder can decide to opt out. They can only do this during the opt-out period which usually lasts for one month, starting two working days after the employee is enrolled. You will need to refund any contributions already made during the opt-out period. If the money has already been paid to the pension provider, they will then refund the money to you.	
<b>Notice Received On</b>	When a jobholder provides an opt-out notice, the employer must check that it is a valid notice. This is the date the notice was received. This date cannot be earlier than the employer's staging date or the employee's start date.
<b>Opt-Out Period Start</b>	The date the opt-out period starts. This date cannot be earlier than the employer's staging date or the employee's start date. The rules for this are different for occupational pensions and personal pensions. For occupational pension schemes, the opt-out period starts from the later of the date the jobholder: becomes an active member with effect from the automatic enrolment date or is provided with written enrolment information. For personal pension schemes, the opt-out period starts from the later of when the jobholder is: sent the terms and conditions of the agreement to become an active member or provided with written enrolment information.
<b>Opt-Out Period End</b>	The date the opt-out period ends. This date cannot be earlier than the employer's staging date or the employee's start date. This is normally one month after the start of the opt-out period.
<b>Invalid Opt-Out Notice Given</b>	Select if the opt-out notice is invalid. If a notice is invalid the employer must allow a further two weeks on top of the normal one month opt-out period.
<b>Opt-Out Route</b>	Note: This applies if the employee is opting out of a NEST pension. <a href="#">What's NEST?</a> Select either: Scheme Default - this is defined by the <a href="#">Employees Opt-Out via provider</a> option on the Provider tab of the Payroll - Maintenance - Pension Schemes form. Via Employer - the details will be included in the next NEST contribution file. Via Provider - the employee will inform NEST themselves. Employees can opt out of NEST by using the NEST website or by phoning NEST.

<b>Opt-Out Form Reference</b>	<p>Note: This applies if the employee is opting out of a NEST pension. <a href="#">What's NEST?</a></p> <p>Enter this reference if the employee is opting out of a NEST pension and have asked you to inform NEST of their decision (in other words they are not informing NEST themselves directly). This reference will be included in the next contribution file that is sent to NEST.</p> <p>Note: This is known to NEST as the 'Opt-out notification form reference number'.</p>
<b>Cease Active Membership</b>	The date active membership of a qualifying pension scheme ends.

Notes

## 6.11.8 NEST Processing & Reporting

### 6.11.8.1 Pension Enrolment file (NEST)

This is currently used only if you maintain National Employment Savings Trust pensions in Opera. Before you can create an enrolment file you need to set up Opera for NEST pensions. For details, please see the [To Prepare Opera for NEST Pensions](#) Help topic.

#### [What's NEST?](#)

*The National Employment Savings Trust is a government established pension scheme for all earners. NEST has a public service obligation so must accept any employer. NEST is one of a number of new or existing pension schemes that employers can choose to fulfil their new duties. These pension schemes are regulated using the same principles as every other scheme.*

*Always refer to the NEST website at [www.nestpensions.org.uk](http://www.nestpensions.org.uk) for the latest details about NEST pensions. There are a number of guides, videos and other tools available that will help with your planning.*

The enrolment file wizard creates the file for enrolling employees in a NEST pension or to cancel an employee's membership of a NEST scheme. You can also print a report beforehand so that you can check the details before creating the file.

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**NB:** Recommend to run this process every pay period especially AE status changes.

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## Wizard

### First Page

The first page of the wizard includes initial choices for the file. You can choose the NEST pension scheme that you have already set up in Opera, the NEST payment source, auto enrolment status and so on. You can also select to either enrol your employees or cancel membership for employees who have already been enrolled.

Notes

**AE Status criteria** 😬

Tick boxes are interlinked, so select carefully to ensure you have selected the appropriate EEs.

i.e. to ensure you do select "ALL" EEs, tick include all employees and ensure you un-tick only include if status changed this period.

NB: Include all employees include EEs regardless of AE Status (and category).

### Options

Box	Description
<b>Process</b>	<p>You can choose to only view a report or to both view a report and also create the file. You can choose the report destination from the Publisher form before the file is created.</p> <p>If you choose to create a file you will be asked to confirm this after you have started the wizard process.</p>
<b>Pension Scheme</b>	<p>Select the NEST Pension Scheme that you are creating the enrolment file for.</p> <p>Note: Pension schemes are maintained on the <a href="#">Payroll - Maintenance - Pension Scheme</a> form. Once created they are linked to each employee on the <a href="#">Payroll - Processing - Pensions - Employee Pensions</a> form.</p>
<b>Pension Payment Source</b>	<p>Select one or more NEST payment sources that you are creating the enrolment file for.</p> <p>Each employee in a NEST scheme must be allocated a payment source which is then sent to NEST in the enrolment file. This tells NEST how you are going to be paying contributions. NEST then check the payment source each time a contribution is made to make sure it is correct. You can set up as many payment sources as you need.</p> <p><b>Note:</b> Pension Payment Sources are maintained on the <a href="#">Payroll - Maintenance - Pension Payment Source</a> form. Once created they are linked to each employee on the <a href="#">Payroll - Processing - Pensions - Employee Pensions - NEST Details</a> form.</p>
<b>Auto Enrolment Status</b>	<p>The auto enrolment status for the employees.</p> <p>Select to include the following employees in the selected pension scheme whose employee records have also been linked to the selected pension payment source and pension group:</p> <ul style="list-style-type: none"> <li>• All employees</li> <li>• Employees whose record has been marked as auto enrolled</li> <li>• Employees whose record has been marked as opted in</li> <li>• Employees whose record has been marked as joining a qualifying pension scheme.</li> </ul>

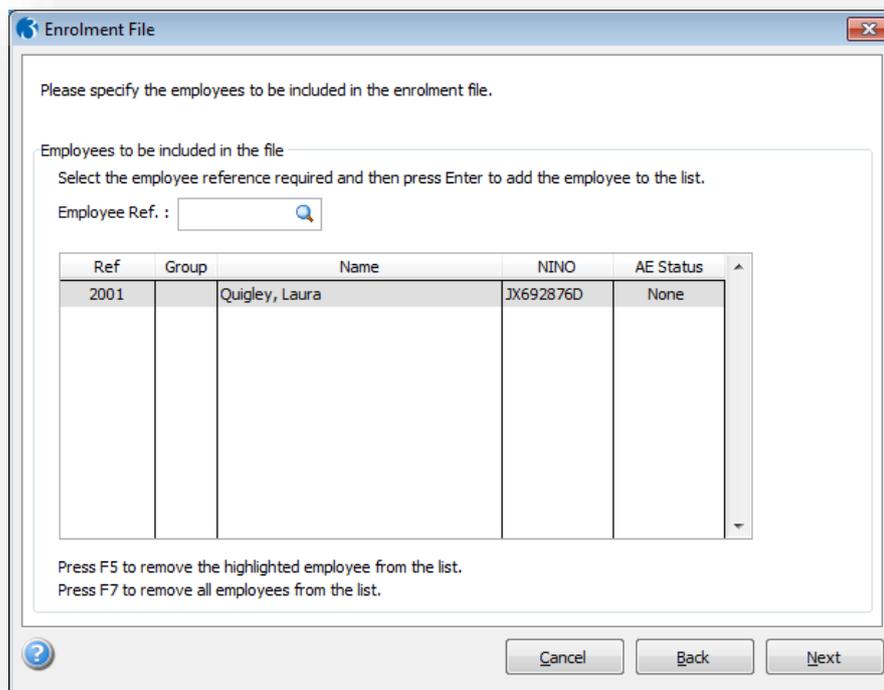
**Payment Source** 😬

Multiple Payment Sources can be selected on the enrolment file, however for a contribution file only 1 may be selected.

<b>Only include if status changed this period</b>	<p>Select to include only employees whose auto enrolment status changed in the current pay period.</p> <p>When an employee is assigned an auto enrolment status in Opera in this period - being auto enrolled, being opted in, or joining a qualifying pension scheme - this means that the process has started but has not yet been finalised with the pension provider.</p> <p><i>For example, selecting the 'Auto-Enrolled' option under Auto Enrolment Status with this option selected means 'the employee has been marked in Opera as auto enrolled in this period' and the enrolment details must now be passed to NEST to accept the employee in a NEST pension scheme.</i></p>
<b>File Type</b>	<p>Select either:</p> <ul style="list-style-type: none"> <li>'Enrol Members' to create a file for employees who are being enrolled in a NEST pension or</li> <li>'Cancel Enrolment' to cancel the memberships for employees who are already in a NEST pension.</li> </ul>
<b>Pension Group</b>	<p>Select one or more NEST Pension Groups that you are creating the enrolment file for.</p> <p><b>Note:</b> Pension Groups are maintained on the <a href="#">Payroll - Maintenance - Pension Group</a> form. Once created they are linked to each employee on the <a href="#">Payroll - Processing - Pensions - Employee Pensions - NEST Details</a> form.</p>
<b>Automatically add employees to the list</b>	<p>Select this option if you want the employees that are selected to be displayed on the second page automatically or leave it blank if you want to select the employees yourself.</p> <p><b>Note:</b> This option is unavailable if you selected 'Cancel Enrolment' in the File Type box. If you are cancelling membership of a NEST pension you must select the employees on the second page.</p>

**Second Page**

If the Automatically add employees to the list option on page one is ticked the selected employees are automatically displayed on this page. If the option is not selected you need to add the employees yourself.



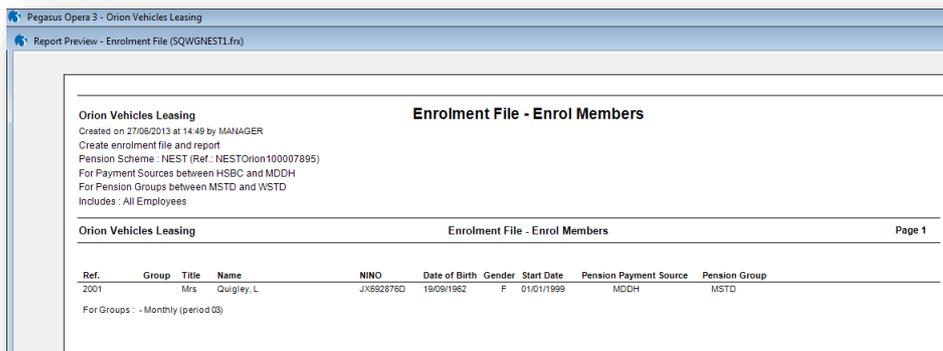
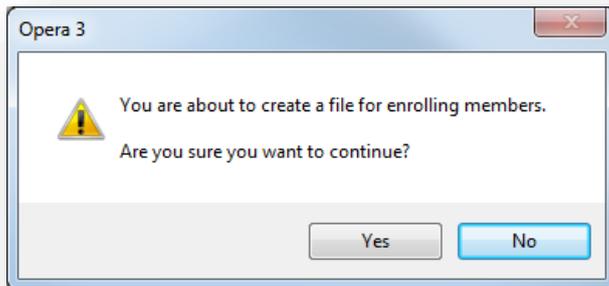
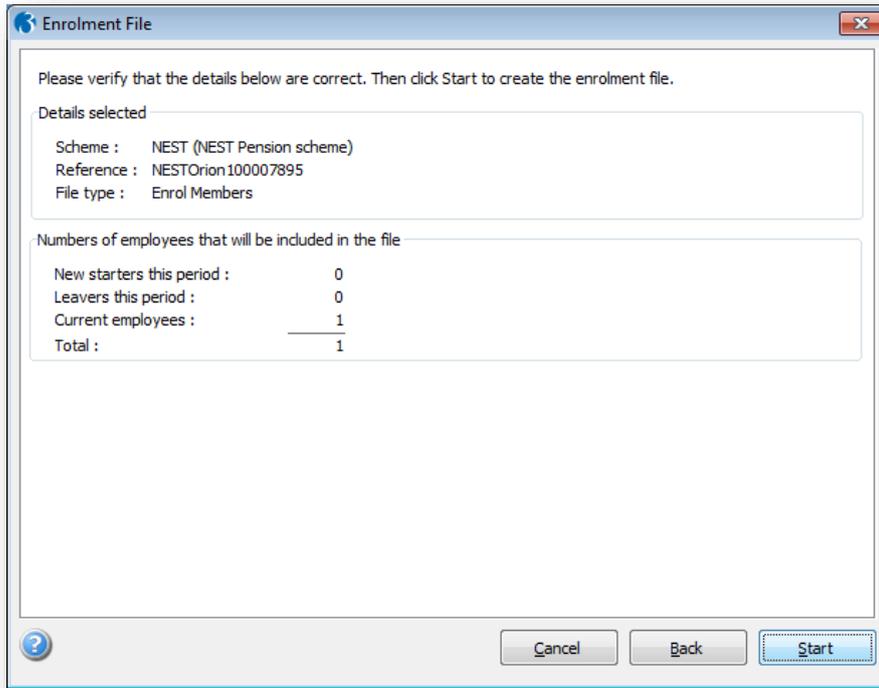
<b>Employee Ref.</b>	Enter the employee's reference or use the F4 key to display the list of employees selected by Opera using the selected pension scheme, payment source, pension group and auto enrolment status.
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**Tip:** Use the F5 key to remove the highlighted employee from the list, or the F7 key to remove all employees.

**Third Page**

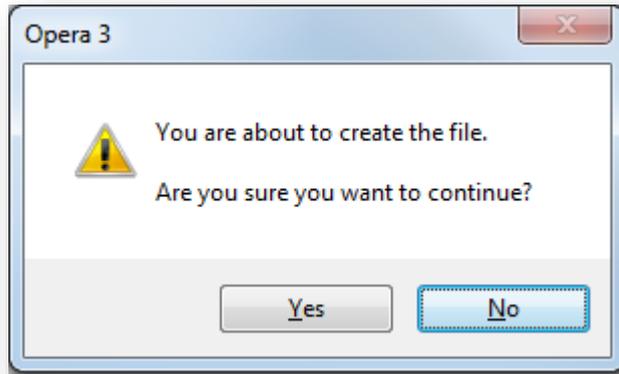
Notes

This page summarises the content of the file, for example the number of new starters, leavers in the current period and other current employees included. If you selected the Create enrolment file and report option on the first page, the Publisher form is displayed when you select Start so you can print a report of the details of the file before creating it.



**Validation Issues** 🤔  
 Where the user has chosen to create the file, if any validation issues are found then the user will still be permitted to go on and create the enrolment file i.e. the validation issues will be raised as 'warnings' in effect.

## File Name and Location

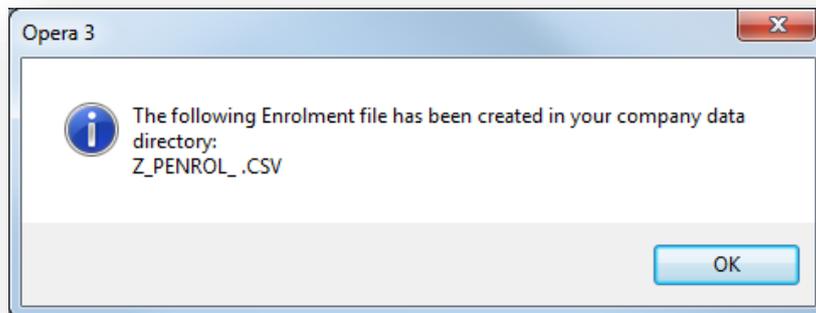


### Naming Convention

The enrolment file is saved as a comma separated variable (CSV) file using this naming convention:

COMPANY IDENTIFIER\_PENROL\_PAYROLLGROUP IDENTIFIERS.CSV

For example, for payroll group M in company 'Z', the file will be Z\_PENROL\_M.CSV. If the file included more than one payroll group, say groups M and W, the file will be Z\_PENROL\_MW.CSV.



If the contribution file has more than 6000 employee records, Opera will split it and create a further files up to a maximum of 6000 employee records in each. In this situation the file numbers are added to the name for the second and subsequent files:

company identifier\_PENROL\_payrollgroup identifiers.CSV

For example, for payroll group M in company 'Z', the first file will be Z\_PENROL\_M.CSV, the second file Z\_PENROL2\_M.CSV, the third file Z\_PENROL3\_M.CSV.

### File Location

The enrolment file is saved in the Opera data folder, for example (where 'XXX' is either 'VFP' or 'SQL'):

- \\<serverName>\O3 Server XXX Dynamic\Data (Opera 3) or
- \\<serverName>\Server XXX Dynamic\Data (Opera II).

### Sending the Enrolment File

There are two ways that the enrolment file can be sent to NEST:

- File Upload - using the NEST website.
- File Transfer Protocol - using FTP software.

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**Note:** If you have more than one enrolment file, you need to send each file separately.

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**Tip:** See the 'How to enrol workers by file transfer' and 'How to enrol workers by file upload' guides on the 'Setting Up NEST' page at [www.nestpensions.org.uk](http://www.nestpensions.org.uk) for detailed guidance.

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### To Create a NEST Enrolment File

This section describes how to create a pension enrolment file to send to the National Employment Savings Trust. After the file has been created it must be submitted to NEST using either the NEST website or by using FTP software.

#### [What's NEST?](#)

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**Note:** Before completing these steps follow these Help topics to prepare Opera for auto enrolment:

1. [To Prepare Opera for Auto Enrolment](#)
  2. [To Prepare Opera for NEST Pensions](#) (only if you are using a NEST pension scheme for your auto enrolment duties).
  3. [To Set Up Opera for NOW Pensions](#) (only if you are using a NOW: Pensions scheme for auto enrolment)
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**Tip:** Select F1 to see full explanations for the different boxes and options.

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**Note:** We recommend you take a back-up of the file after submitting before it is removed or replaced and named and stored appropriately

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1. Open the **Payroll** folder and then click **Pensions Reports** or click the **Payroll & HR** tab on the Ribbon Bar and then click **Payroll - Pensions Reports**.
2. Open **Enrolment File**.
3. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
4. On the first page:
  - a. The **Create enrolment file and report** option under **Process** is selected automatically. If you want to print a report without creating the file, select **Report only**.
  - b. Under **File Type** select 'Enrol Members'. Then update the remaining boxes to select the employees to include in the file.
5. Click **Next**.
6. If the **Automatically add employees to the list** option on page one is ticked the selected employees are automatically displayed on the second page. If the option is not selected you need to select the employees. Click **Next**.
7. The final page displays a summary of the number of employees who will be included in the file along with the file type, pension scheme code and pension reference number. Click **Start** when you are ready. After the file has been created submit it using either the NEST website or by FTP. Please see the [Enrolment File](#) Help topic for more information.

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**Tip:** See the 'How to enrol workers by file transfer' and 'How to enrol workers by file upload' guides on the 'Setting Up NEST' page at [www.nestpensions.org.uk](http://www.nestpensions.org.uk) for detailed guidance.

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## Creating a Cancel Enrolment File for NEST

This section describes how to create a cancel enrolment file to send to the National Employment Savings Trust. After the file has been created it must be submitted to NEST using either the NEST website or by using FTP software.

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**Note:** Before completing these steps follow these Help topics to prepare Opera for auto enrolment:

1. [To Prepare Opera for Auto Enrolment](#)
  2. [To Prepare Opera for NEST Pensions](#) (only if you are using a NEST pension scheme for your auto enrolment duties).
  3. [To Set Up Opera for NOW Pensions](#) (only if you are using a NOW: Pensions scheme for auto enrolment)
- 

**Tip:** Select F1 to see full explanations for the different boxes and options.

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1. Open the **Payroll** folder and then click **Pensions Reports** or click the **Payroll & HR** tab on the Ribbon Bar and then click **Payroll - Pensions Reports**.
2. Open **Enrolment File**.
3. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
4. On the first page:
  - a. The **Create enrolment file and report** option under **Process** is selected automatically. If you want to print a report without creating the file, select **Report only**.
  - b. Under **File Type** select 'Cancel Enrolment'. Then update the remaining boxes to select the employees to include in the file.

### Cancel Enrolment File 🙄

This is not used for Opting out. It is mainly used for things like cancelling wrongly enrolled EEs

5. Click **Next**.
6. In the **Employee Ref.** box select the employees whose enrolment will be cancelled.  
Click **Next**.
7. The final page displays a summary of the number of employees who will be included in the file along with the file type, pension scheme code and pension reference number.  
Click **Start** when you are ready.  
After the file has been created submit it using either the NEST website or by FTP. Please see the [Enrolment File](#) Help topic for more information.

---

**Tip:** See the 'How to enrol workers by file transfer' and 'How to enrol workers by file upload' guides on the 'Setting Up NEST' page at [www.nestpensions.org.uk](http://www.nestpensions.org.uk) for detailed guidance.

---

### 6.11.8.2 Pension Contribution File (NEST)

This is currently used only if you maintain National Employment Savings Trust pensions in Opera. Before you create a contribution file you must have enrolled your employees in a NEST pension. For details, please see the [To Prepare Opera for NEST Pensions](#) Help topic.

#### [What's NEST?](#)

*The National Employment Savings Trust is a government established pension scheme for all earners. NEST has a public service obligation so must accept any employer. NEST is one of a number of new or existing pension schemes that employers can choose to fulfil their new duties. These pension schemes are regulated using the same principles as every other scheme.*

*Always refer to the NEST website at [www.nestpensions.org.uk](http://www.nestpensions.org.uk) for the latest details about NEST pensions. There are a number of guides, videos and other tools available that will help with your planning.*

The contribution file wizard creates the contribution file for employees enrolled into a NEST pension who have the same NEST payment source and are in a NEST pension group that has the same payment frequency, earnings period and payment due date.

You can also print a report beforehand so that you can check the details before creating the file.

The file created is referred to by NEST as the 'Contribution Schedule'.

All current members who are paying contributions are included in this file, plus any reasons for not paying contributions. Employees who have not opted out, stopped contributions or left your employment are included even if they have no contributions for that pay period. Any employees in an opt-out period, existing members who are leaving your employment, those opting out or those choosing to stop contributions are also included in the contribution file for the earnings period when these events occurred.

If an employee changed their NEST payment source or pension group in this period the contribution details before the change are displayed separately.

---

**Note:** Includes employees that have Opted out

---

**Wizard**

**First Page**

Notes

The first page of the wizard includes initial choices for the file.

You can only select multiple Schemes with matching Scheme References. If there is only one available it will automatically be selected.

You can only select Groups with the same Contribution Frequency settings.

Dates are not automatically populated. The system will use these dates for reference purposes in relation to NEST (and the respective file being created)(. The values are taken from the Current Contributions Due fields.

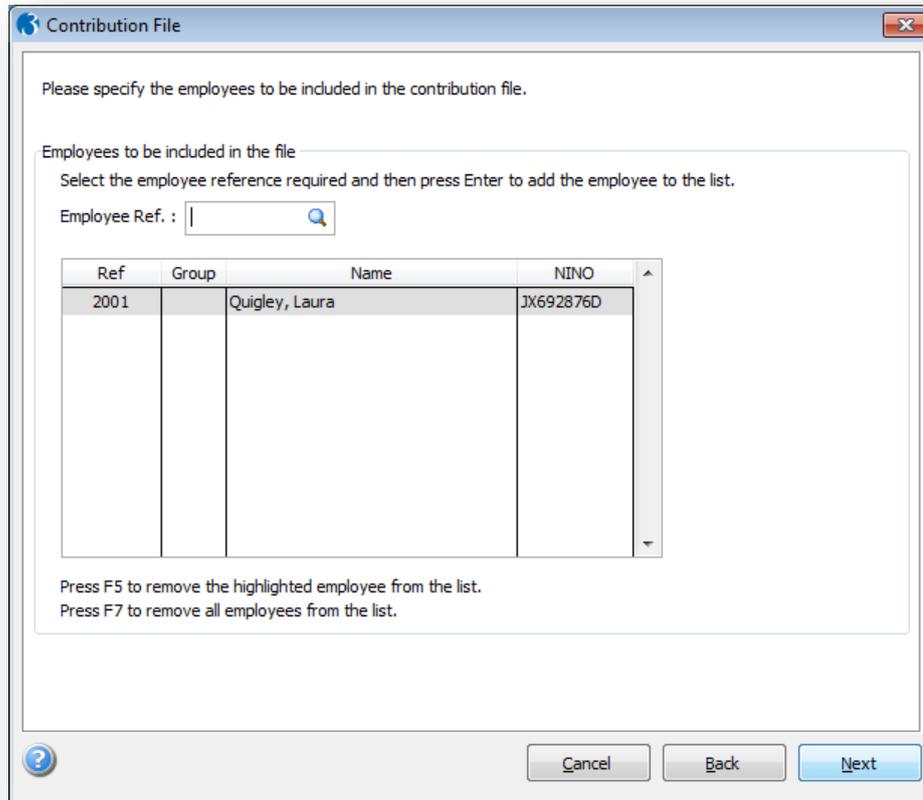
**Options**

Box	Description
<b>Process</b>	<p>You can choose to only view a report or to both view a report and also create the file. You can choose the report destination from the Publisher form before the file is created.</p> <p>If you choose to create a file you will be asked to confirm this after you have started the wizard process.</p>
<b>Pension Scheme List</b>	<p>Select a pension scheme reference.</p> <p>All the pension schemes that have been defined on the <a href="#">Payroll - Maintenance - Pension Scheme</a> form as NEST schemes are displayed in this list.</p> <p>If you have set up just one NEST scheme then the list will display that scheme only. If you have more than one NEST scheme with the same scheme reference you can include them in one contribution file.</p>
<b>Pension Payment Source</b>	<p>Select a NEST payment source for the file.</p> <p>All the payment sources that have been defined on the <a href="#">Payroll - Maintenance - Pension Payment Source</a> form as NEST schemes are displayed in this list.</p> <p>Each employee in a NEST scheme must be allocated a payment source which is then sent to NEST in the enrolment file. This tells NEST how you are going to be paying contributions. NEST then check the payment source each time a contribution is made to make sure it is correct. You can set up as many payment sources as you need.</p>
<b>Group Contribution List</b>	<p>Select one or more NEST pension groups for the file.</p> <p>You can select more than one group as long as they have been set up with the same contribution frequency, for example 'weekly' or 'monthly'.</p> <p>NEST groups are used to define common attributes for workers in NEST schemes, for example the contribution percentages from both the employer and employee, earnings periods start and end dates. You can have one or more NEST groups for each Payroll Group.</p>

<b>Earnings Period Start/End</b>	Enter the start and end date of the earnings period to which the contributions relate. You will have defined when earnings periods end when you set up the NEST scheme, for example on the 7th of each month. <b>Note:</b> Check with NEST if you are unsure about the dates to enter.
<b>Payment Due Date</b>	Enter the payment due date for the earnings period. You will have defined when payments for earnings periods will be received by NEST when you set up the NEST scheme, for example on a certain number of days before or after the earnings period or on a certain day of the month.
<b>Automatically add employees to the list</b>	Select this option if you want the employees that are selected to be displayed on the second page automatically or leave it blank if you want to select the employees yourself.

Notes

**Second Page**



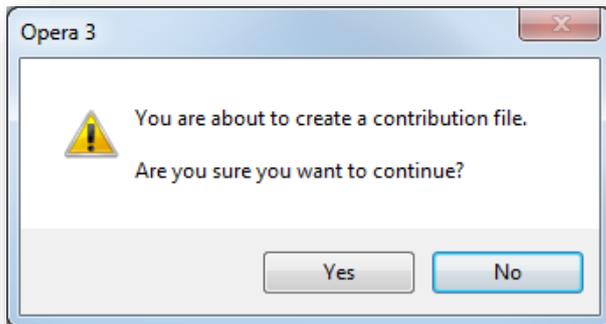
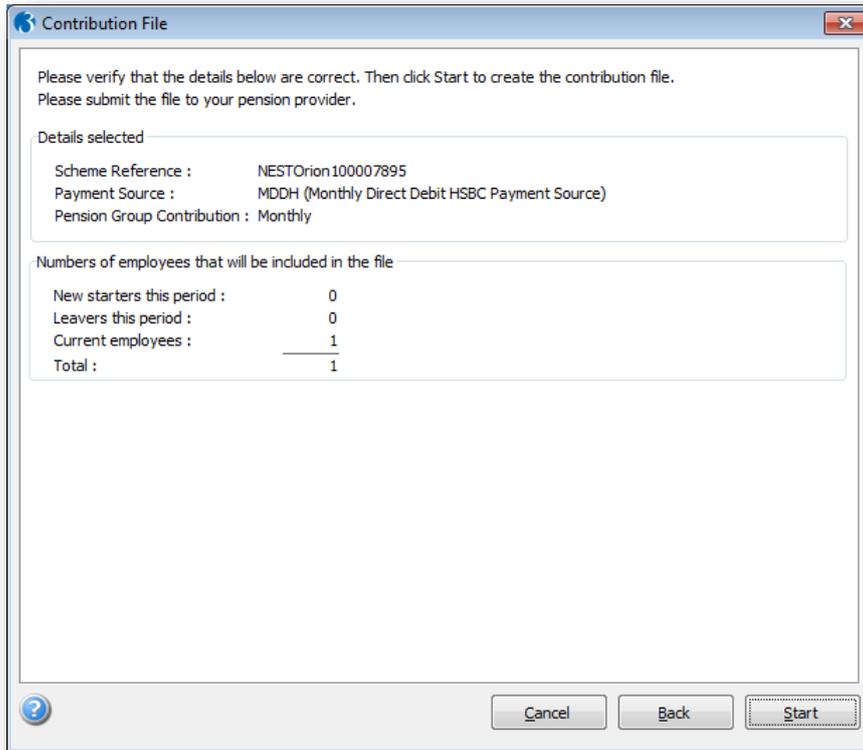
If the Automatically add employees to the list option on page one is ticked the selected employees are automatically displayed on this page. If the option is not selected you need to add the employees yourself.

<b>Employee Ref.</b>	Enter the employee's reference or use the F4 key to display the list of employees selected by Opera using the selected pension scheme, payment source, pension group and auto enrolment status.
----------------------	---

**Tip:** Use the F5 key to remove the highlighted employee from the list, or the F7 key to remove all employees.

**Third Page**

This page summarises the content of the file, for example the number of new starters, leavers in the current period and other current employees included. If you selected the Create contribution file and report option on the first page, the Publisher form is displayed when you select Start so you can print a report of the details of the file before creating it.



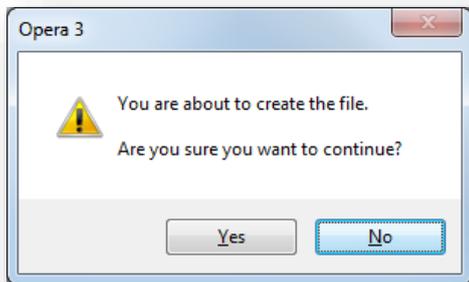
Orion Vehicles Leasing  
 Created on 27/08/2013 at 16:11 by MANAGER  
 Process: Create contribution file and report  
 Pension Scheme Ref.: NESTOrion100007895 (NEST)  
 Payment Source: MDDH  
 Pension Group Freq: Monthly (MSTD)  
 Earnings Period: 01/04/2013 to 30/04/2013  
 Payment Due Date: 30/04/2013

**Contribution File**

Page 1

Ref.	Group	Title	Name	NINO	EE Current Contrib. Due	ER Current Contrib. Due	Current Pensionable Pay	Exception Reason	EE Prev. Contrib. Due	ER Prev. Contrib. Due	Previous Pensionable Pay
2001	Mrs		Quigley, L.	JX692878D	0.00	0.00	0.00	Insufficient earnings *			
<b>Totals</b>					<b>0.00</b>	<b>0.00</b>					

Total contributions due: 0.00  
 For Groups - Monthly (period 03)



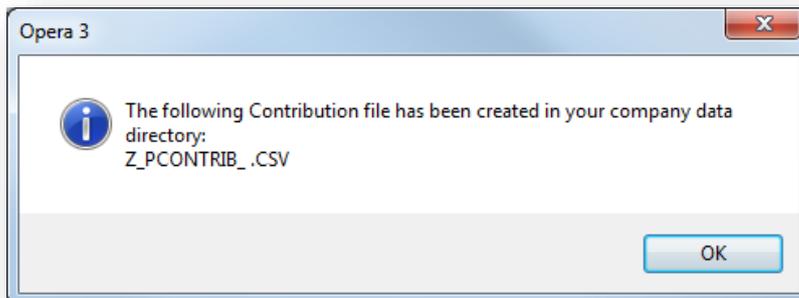
**File Name and Location**

***Naming Convention***

The contribution file is saved as a comma separated variable (CSV) file using this naming convention:

COMPANY IDENTIFIER\_PCONTRIB\_PAYROLLGROUP IDENTIFIERS.CSV

For example, for payroll group M in company 'Z', the file will be Z\_PCONTRIB\_M.CSV. If the file included more than one payroll group, say groups M and W, the file will be Z\_PCONTRIB\_MW.CSV.



If the contribution file has more than 8000 employee records, Opera will split it and create a further files up to a maximum of 8000 employee records in each. In this situation the file numbers are added to the name for the second and subsequent files:

COMPANY IDENTIFIER\_PCONTRIB9\_PAYROLLGROUP IDENTIFIERS.CSV

For example, for payroll group M in company 'Z', the first file will be Z\_PCONTRIB\_M.CSV, the second file Z\_PCONTRIB2\_M.CSV, the third file Z\_PCONTRIB3\_M.CSV.

### **File Location**

The contribution file is saved in the Opera data folder, for example (where 'XXX' is either 'VFP' or 'SQL'):

- \\<serverName>\O3 Server XXX Dynamic\Data (Opera 3) or
- \\<serverName>\Server XXX Dynamic\Data (Opera II).

### **Sending the Contribution Schedule and Making Payments**

There are two ways that contribution schedules can be sent to NEST:

- File Upload - using the NEST website
- File Transfer Protocol - using FTP software.

---

**Note:** If you have more than one enrolment file, you need to send each file separately.

---

When you set up your NEST scheme you will have chosen one of these three payment methods (Opera does not initiate the payments):

- Direct Debit - this is initiated when the contribution schedule is received by NEST
- Direct Credit - you need to initiate these payments (for example BACS or CHAPS) after you have submitted the contribution file.
- Debit card - you need to initiate these payments by logging in to the NEST website and entering your card details.

---

**Tip:** See the 'How to make contributions by file transfer' and 'How to make contributions by file upload' guides on the 'Setting Up NEST' page at [www.nestpensions.org.uk](http://www.nestpensions.org.uk) for detailed guidance.

---

### **To Create a NEST Contribution File**

This section describes how to create a pension contribution file to send to the National Employment Savings Trust after your employees have been enrolled in a NEST pension. After the file has been created it must be submitted to NEST using either the NEST website or by using FTP software.

The contribution file must be created and sent to NEST according to the frequency that you agreed with NEST when you set up the pension scheme. This may be the same as the pay frequency as your employees but it could be different. For example, you could pay your employees every week but send the contribution file once a month.

Important: If one or more employees are not making their usual pension payment you must update each relevant employee record on the [Payroll - Processing - Pensions - Employee Pensions - NEST Details](#) form with the reason for this before creating the contribution file.

---

**Tip:** Select F1 to see full explanations for the different boxes and options.

---

1. Open the Payroll folder and then click Pensions Reports or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Pensions Reports.
2. Open Contribution File.
3. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
4. On the first page:
  - a. The Create contribution file and report option under Process is selected automatically. If you want to print a report without creating the file, select Report only.
  - b. Select one or more pension schemes for the contribution file. You can select more than one scheme if they have the same pension scheme reference.
  - c. Select the NEST payment source and one or more NEST pension groups for the contribution file. You can select more than one group if they have the same contribution frequency.
  - d. Enter the start and end dates for the earnings period.
  - e. Enter the payment due date for the earnings period.
  - f. Click Next.
5. If the Automatically add employees to the list option on page one is ticked the selected employees are automatically displayed on this page. If the option is not selected you need to select the employees to include.  
  
Click Next.
6. The final page displays a summary of the number of employees who will be included in the file along with the pension scheme reference, NEST payment source and pension group's contribution frequency.

Click Start when you are ready.

After the file has been created submit it using either the NEST website or by FTP. Please see the [Contribution File](#) Help topic for more information.

---

**Tip:** See the 'How to make contributions by file transfer' and 'How to make contributions by file upload' guides on the 'Setting Up NEST' page at [www.nestpensions.org.uk](http://www.nestpensions.org.uk) for detailed guidance.

---

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**Note:** We recommend you take a back-up of the file after submitting before it is removed or replaced and named and stored appropriately

---

## Clearing the Contributions 'Currently Due' to NEST

After creating the contribution file and sending the details to NEST you must clear each employee's contribution details in Opera before sending the next contribution file.

**Tip:** You can clear all 'currently due' values by:

1. Selecting the necessary pension schemes on the [Clear Pensions](#) form that is displayed when you run the [Payroll - Utilities - Update](#) command.
2. Using the Clear Currently Due command on the Action menu of the [Payroll - Maintenance - Pension Schemes](#) form.

### 6.11.8.3 Scheme Contributions Report

Use this report to produce either a summary or detailed listing of the employee and employer contributions that are due to be paid to the pension provider up to the selected date. The report can include either all or a range of pension schemes. Inactive schemes can optionally be excluded.

If you use National Employment Savings Trust pension schemes you can also include contributions that are being held onto. After an employee is auto-enrolled into a pension scheme they have about one month to opt-out if they want to (known as the 'opt-out period'). This ends their membership and any contributions are then refunded. Employers can hold onto an employee's contributions in their opt-out period so that they do not have to request the money from the pension provider if the employee does opt out. If the employee does not opt out the contributions must then be paid to the pension provider after the opt-out period.

#### What's NEST?

*The National Employment Savings Trust is a government established pension scheme for all earners. NEST has a public service obligation so must accept any employer. NEST is one of a number of new or existing pension schemes that employers can choose to fulfil their new duties. These pension schemes are regulated using the same principles as every other scheme.*

*Always refer to the NEST website at [www.nestpensions.org.uk](http://www.nestpensions.org.uk) for the latest details about NEST pensions. There are a number of guides, videos and other tools available that will help with your planning.*

**Note:** This report is relevant only if the Use Advanced Pension Processing option is selected on the Options Page 2 tab of the Payroll - Utilities - Set Options form.

Pegasus Opera 3 - Orion Vehicles Leasing  
Report Preview - Scheme Contributions (SQWGPNC0.frx)

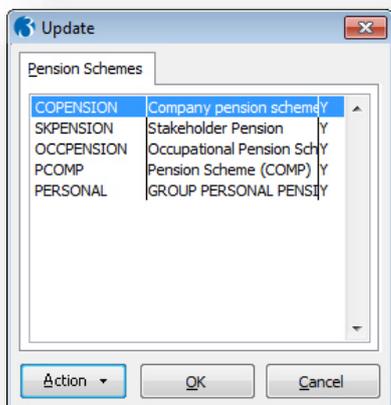
**Orion Vehicles Leasing Pension Scheme Contribution Report (Detailed)**  
Printed 28/06/2013 at 09:52 by MANAGER  
Contributions for Schemes between COPENSION and SKPENSION Detailed Report  
Excludes contributions held onto

Orion Vehicles Leasing Pension Scheme Contribution Report (Detailed) Page 1  
Report Dated 28/06/2013

Scheme	Company pension scheme	Providers Ref.:	34537766	Administrators Ref.:		
Type :	COMP	SCON :	S1234567N	Use for Auto Enrolment:	Yes	
Employee	NI No. / DOB / Ref.	Pensionable Pay	Employer	Employee	Employee AVC	
1001 Richard Godson	GY548374A 03/06/1940 338866	Currently Due : To Date : This Period :	20.00 20.00	16.00 16.00	40.00 40.00	76.00 76.00
1003 David Charles Wellington	WE187566D 20/04/1969 334478	Currently Due : To Date : This Period :	106.92 106.92	585.54 585.54	500.00 500.00	692.46 692.46 500.00
<b>Total for Scheme</b>	<b>COPENSION</b>	Currently Due : To Date : This Period :	126.92 126.92	601.54 601.54	40.00 40.00	768.46 768.46 500.00

### 6.11.8.4 Clear Pensions (Payroll Update)

The **Clear Pensions** form is displayed when you run the [Payroll - Utilities - Update](#) command if you use the **Advanced Pension Processing** feature in Payroll.



This form is where you can clear the employer and the employee pension contributions that are currently due to be paid to the pension company for the schemes. These values are held in the **Contributions Currently Due** boxes for each employee on the [Payroll - Processing - Pensions - Employee Pensions](#) form and displayed on the [Payroll - Pensions Reports - Scheme Contributions Report](#).

**Important:** Clearing these values after paying the pension company must be done so that you pay the correct amount for each pay period. If you pay the pension company monthly, for example, but run a weekly payroll, do not clear the contributions until you run the **Update** for the last week in the month. Opera will accumulate the contributions for each week until you are ready to pay the pension company.

**Tip:** To automatically select a scheme when the **Update** is run, select the **Clear Currently Due Contributions at Update** option for the pension scheme on the [Payroll - Maintenance - Pension Scheme](#) form before running the next update.

## NEST Pensions

If your employees are enrolled in pensions run by the National Employment Savings Trust you must clear these contributions if you created the NEST contribution file in the current pay period. This will zeroise the values so that they are not also included in the next NEST contribution file that you create.

### What's NEST?

*The National Employment Savings Trust is a government established pension scheme for all earners. NEST has a public service obligation so must accept any employer. NEST is one of a number of new or existing pension schemes that employers can choose to fulfil their new duties. These pension schemes are regulated using the same principles as every other scheme.*

*Always refer to the NEST website at [www.nestpensions.org.uk](http://www.nestpensions.org.uk) for the latest details about NEST pensions. There are a number of guides, videos and other tools available that will help with your planning.*

---

**Note:** **Advanced Pension Processing** is controlled by the [Use Advanced Pension Processing](#) option on the **Options Page 2** tab of the [Payroll - Utilities - Set Options](#) form.

---

### 6.11.8.5 To Opt Out an Employee

It is compulsory for you to automatically enrol eligible jobholders into an automatic enrolment scheme. However, ongoing membership of the scheme is not compulsory for the jobholder, as long as they opt out before the end of the opt out period. A non eligible jobholder can also decide to opt out after voluntarily opting in to an automatic enrolment scheme.

You must refund any contributions that have been deducted from the employee's pay after they have opted out.

This section describes how you should update Opera if an employee decides to opt out of an auto enrolment pension.

---

**Important:** For full details about auto enrolment please refer to the information provided by The Pensions Regulator and the Department of Work and Pensions. Some of these sources of information are listed in the [Useful Web Sites](#) section.

---

## Updating Employee Records

---

**Tip:** Select F1 to see full explanations for the different boxes and options.

---

1. Open the **Payroll** folder and then click Processing or click the **Payroll & HR** tab on the Ribbon Bar and then click **Payroll - Processing**.
2. Open the employee's **Pensions - Auto Enrolment Details** form:
  - a. Choose 'Opted-Out' from the **Status** list.
  - b. Enter the **Opt-Out Notice Received On** date and **Opt-Out Form Reference**.
  - c. Click **Save** and then click **Close**.
3. Open the employee's **Pensions - Employee Pensions** form.
4. On the **General** tab:
  - a. Under **Employer**:
    - i. Clear the **Period Contrib.** box
    - ii. Clear the **Contribs Currently Due** box.
  - b. Under **Employee**:
    - i. Clear the **Period Contrib.** box
    - ii. Clear the **Contribs Currently Due** box
    - iii. Clear the **Pensionable Pay Currently Due** box
    - iv. Clear the **AVC Currently Due** box.
5. Click **OK**.

### 6.11.8.6 To Cease an Employee's Active Membership

A jobholder's right to choose to opt out expires at the end of the opt-out period. If they want to leave the scheme after this, they can cease active membership in accordance with the scheme rules.

This section describes how you should update Opera if an employee decides to cease their membership of an auto enrolment pension.

---

**Important:** For full details about auto enrolment please refer to the information provided by The Pensions Regulator and the Department of Work and Pensions. Some of these sources of information are listed in the [Useful Web Sites](#) section.

---

## Updating Employee Records

---

**Tip:** Select F1 to see full explanations for the different boxes and options.

---

1. Open the **Payroll** folder and then click Processing or click the **Payroll & HR** tab on the Ribbon Bar and then click **Payroll - Processing**.
2. Open the employee's **Pensions - Auto Enrolment Details** form:
  - a. Choose 'Ceased' from the **Status** list.
  - b. Enter the date that the employee ceased being an active member in the **Cease Active Membership** box.
  - c. Click **Save** and then click **Close**.
3. Open the employee's **Pensions - Employee Pensions** form.
4. On the **General** tab:
  - a. Under **Employer**:
    - i. Clear the **Period Contrib.** box
  - b. Under **Employee**:
    - i. Clear the **Period Contrib.** box
5. Click **OK**.

## 6.11.9 To Update and Complete a Payroll Period (NEST)

This is a suggested sequence of tasks to update your payroll for each pay period. If you are running the Payroll for the first time in the tax year, or if changes to statutory rates have been announced, you must check that the statutory rates are correct, for example tax rates. These rates are displayed on the [PAYE/NI/Stat. Payments](#) form.

---

**Important:** A number of actions must normally be completed before the update is run, the list depends on the features in use and the other applications in Opera that Payroll is linked to. The **Update** form in Opera 3 displays a list of these actions together with a tick to indicate that they have been run. You should complete any actions that have not been ticked before running the update.

---

If you use payroll groups, you must update one group at a time.

1. If Payroll is integrated with the Costing application, use the **Payroll Transfer** command on the **Utilities** menu in the Costing application to transfer your employees' timesheet information for the current pay period.
2. On the **Pay and Deductions** form on the **Processing** form, enter any necessary changes to employee's payment and deduction information for the period.
3. Run the **Calculation** command. You should not make any changes to employee's records after running the calculation. The application produces a report that highlights 'exceptions', for example leavers in the period and tax overrides. The report also lists anomalies, for example, if a payment that is designed to reduce a balance cannot be made because the balance is insufficient.
4. From the **Payment Reports** menu, print the pay cheques or create BACS payments and transmit them to your bank.
5. Then print any necessary reports from the **Summary Reports** and **Periodical Reports** menus.
6. Carry out the **Nominal Analysis** and **Cashbook Transfer** command on the **Utilities** menu if Payroll is linked to the Nominal Ledger and Cashbook.
7. Backup your company data using the **Backup** command on the **Utilities** menu in the System application. For help on how to backup your data, refer to the [Backup](#) Help topic.
8. Run the **Update** command on the **Utilities** menu to complete the current pay period ready to start the next pay period.

On the **Pension Schemes** form displayed, select the schemes only if you need to clear the contributions currently due to the pension provider. This value is shown for each employee on the [pensions reports](#) in Opera.

---

**Important - NEST pensions:** You must clear contributions currently due if you have created the contribution file for NEST in this pay period using the [Payroll - Pensions Reports - Contribution File](#) command. Contributions held on to will not be cleared.

If you have not created the contribution file for the pension scheme do not select the pension scheme from the list.

---

## 6.12 NOW: Pensions

Notes



<http://www.nowpensions.com/>

### 6.12.1 To Set Up Opera for NOW: Pensions

This section describes how you should set up Opera for NOW: Pensions schemes after you have registered with NOW: Pensions. NOW: Pensions is one of a number of pension schemes that employers can choose to fulfil auto enrolment duties. For details please refer to [www.nowpensions.com](http://www.nowpensions.com).

Pensions enrolment and contribution information for this provider will be exported from Opera in the same file.

**Important:** Complete the steps in the [To Prepare Opera for Auto Enrolment](#) Help topic before following these steps.

[Overview of set up steps](#)

**Tip:** Select F1 to see full explanations for the different boxes and options.

#### Setting Up NOW: Pensions

Follow these steps to prepare Opera for NOW: Pensions before enrolling your employees in the pension scheme.

##### 6.12.1.1 STEP 1: Set Up Pension Groups

Pension groups are used to define common attributes for workers in NEST or NOW Pension schemes, for example the employer and employee contribution percentages. You can have one or more pension groups for each payroll group.

1. Open the Payroll folder and then click Maintenance or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Maintenance.
2. Click **Pension Group**.
3. To create a new record, click the icon on the toolbar or press CTRL+N.

#### Key Points -

- Opera II and Opera 3
- Set-up and Processing
- Pension Export Format to NOW: Pensions specification
- Where Salary Sacrifice is in use, NOW: Pensions (like NEST) require the EE and ER contributions to be added together into the ER contribution field, and the EE contribution field set to zero
- Where ERs contribution is set to calculate on Post Sacrifice earnings, NOW: Pensions (and NEST) require the pensionable pay to show the post-sacrifice amount.

4. In the boxes provided, enter the code and description, select 'NOW Pensions' from the Export File list and enter the scheme code supplied by NOW: Pensions (this is normally in the range 101 - 105).
5. To save the record, click the icon on the toolbar or press CTRL+S.
6. Repeat for each pension group, then close the form.

### 6.12.1.2 STEP 2. Update Set Options

If required you can set up a default pension group for the selected payroll group. These will be used for all employees in NOW: Pensions schemes in the payroll group unless they have been set up on the pension scheme or employee record.

1. Open the Payroll folder and then click Utilities or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Utilities.
2. Click Set Options. If you are using groups, select the necessary group/s and then click OK.
3. Select the Options Page 2 tab:
  - i. Tick Use Advanced Pension Processing
  - ii. Tick Use Auto Enrolment Processing.
4. Select the Options Page 3 tab.

Under Pension Export File Settings for this Payroll Group:

- i. Select 'NOW: Pensions' from the Export File list.
  - ii. Choose a default pension group for this payroll group if a different group is required to that defined on the pension scheme.
  - iii. Enter the payroll code used when setting up the scheme with NOW: Pensions. You may have used separate payroll codes for different pay frequencies, for example 'MNTH' for a monthly payroll or 'WEEK' for a weekly payroll.
5. Close the form.

---

**Note:** Repeat these steps for each payroll group.

---

### 6.12.1.3 STEP 3: Set Up NOW Pension Scheme

The default values entered on a pension scheme are automatically inherited by each employee that is linked to the scheme.

1. Open the Payroll folder and then click Maintenance or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Maintenance.
2. Click **Pension Scheme**.
3. To create a new record, click the  icon on the toolbar or press CTRL+N.
4. In the boxes provided, enter the pension scheme details.
5. On the Provider tab under Export File:
  - i. Choose 'NOW: Pensions' from the Type list box.
  - ii. Select the default pension group for employees in this scheme. The defaults can be changed on the employee record if necessary.
  - iii. Select Provider deals with all communications if you want NOW: Pensions to send statutory letters to all the employees (rather than you, the employer). All employees will be included in the contribution file, including entitled workers and non-eligible jobholders who are not in a NOW: Pensions scheme.
6. Enter the scheme reference supplied by NOW: Pensions.
7. To save the record, click the icon on the toolbar or press CTRL+S.
8. Close the form.

**Note:** You can create more than one NOW: Pensions scheme record in Opera if you need to - even if the different records are actually part of the same NOW: Pensions scheme reference. This may be necessary if you have different employer and employee contribution rates and limits for different employees, for example. The schemes can also be included in the same contribution file that is sent to NOW: Pensions as long as they have the same pension scheme reference.

**Note:** Make sure that each employee's address including the country is recorded correctly on the [Payroll - Processing - Details & Bank](#) form. For employees living outside of the United Kingdom you must also record the country.

Opera is now set up for NOW: Pensions. You now need to enrol your employees as required depending on their auto enrolment status. Please use the relevant 'Process Pension Auto Enrolment' Help topic under How to ... in the Contents.

## 6.12.1 NOW: Pensions Maintenance records

### 6.12.1.1 Pension Groups

This form (accessed from the **Payroll - Maintenance - Pension Group** menu) is where you record the groups for workers in [NEST](#) pensions or [NOW: Pensions](#).

When you set up a scheme with NEST or NOW: Pensions you will have created one or more pension groups. You need to record some of those details in Opera, including its name and contribution frequency.

**Note:** Each employee in a NEST pension scheme must be allocated both a payment source and a pension group. NOW Pensions require a pension group only. These codes are included in the files sent to the pension provider.

The screenshot shows a software window titled "Pension Group : 101 - Normal AE minimum". It contains a form with the following fields:

- Code: 101
- Description: Normal AE minimum
- Export File: NOW Pensions (dropdown menu)
- Contribution Frequency: (dropdown menu)
- Scheme Code: 101

A red callout box points to the "Scheme Code" field with the text: "In relation with different benefit bases – e.g. Contributions. Used for multiple tiers/schemes with NOW: Pensions, this is mandatory."

### The difference between a pension group and a payroll group

- Pension groups are used to define common attributes for workers in NEST or NOW Pension schemes, for example the employer and employee contribution percentages. You can have one or more pension groups for each payroll group.
- Payroll Groups are used in Opera to group together employees who are paid at the same frequencies, for example weekly, monthly and so on.

Box	Description
<b>Code</b>	The unique code of up to four characters that identifies the group.
<b>Description</b>	A description of up to 25 characters to describe the group. <b>Important - NEST:</b> The description that you enter must be <u>exactly</u> the same as the name you used for the group when you registered with NEST. It is included to match the details in the file to the group set up with the pension provider.
<b>Contribution Frequency</b>	Indicates that the payments will be made weekly, two-weekly, four-weekly or monthly. <b>Note:</b> Most employers choose to make payments each time a payroll is processed, however you may choose a different frequency if required. <b>Note:</b> This applies only to NEST.
<b>Scheme Code</b>	Enter the applicable scheme code (normally 101, 102, 103, 104 or 105). <b>Note:</b> This applies only to NOW: Pensions.

**Tip:** You can define a default pension group for each payroll group on the [Payroll - Utilities - Set Options](#) form.

These defaults will be used when employees are added to NEST or NOW: Pensions schemes. This applies either when many employees are added to a scheme using the [Payroll - Global Changes - Auto Enrolment Updates](#) form or individuals are added using the [Payroll - Pensions - Employee Pensions - Additional Details](#) form.

**Tip:** Refer to [www.nestpensions.org.uk](http://www.nestpensions.org.uk) or [www.nowpensions.com](http://www.nowpensions.com) for the latest details about NEST pensions and NOW: Pensions.

#### 6.12.1.2 Pension Schemes – Revisited – Provider Tab

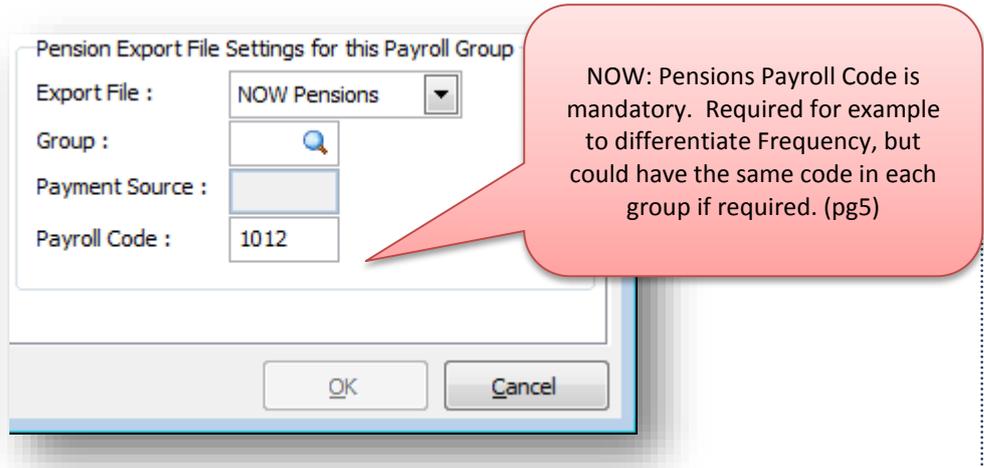
Use the Provider tab to add details of the pension provider including name, address and contact information, reference, export file details and scheme number.

Section	Box	Description
<b>Export File</b>	<b>Type</b>	This is the 'pension provider link' for the pension type, which can be set to: NEST (National Employment Savings Trust) NOW: Pensions.
<b>Defaults</b>	<b>Group</b> Pension groups are used to define common attributes for workers in NEST or NOW Pension schemes, for example the employer and employee contribution percentages. You can have one or more pension groups for each payroll group.	This option is where you can define the default pension group for either a NEST or NOW: Pensions scheme. This group will be used for all employees in the pension scheme unless: a different pension group is entered on the <a href="#">Payroll - Utilities - Set Options</a> form or, a different pension group is selected for an individual employee on the <a href="#">Payroll - Processing - Employee Pensions - Additional Details</a> form. <b>Note:</b> This applies to both NEST and NOW: Pensions.
	<b>Payment Source</b> Each employee in a NEST pension scheme must be allocated both a payment source and a pension group.	This option is where you can define the default payment source for a NEST pension scheme. All employees in this pension scheme will be linked to this payment source by default when they are included in a NEST pension scheme unless a payment source is entered on the <a href="#">Payroll - Utilities - Set Options</a> form or one is selected for an individual employee on the <a href="#">Payroll - Processing - Employee Pensions - Additional Details</a> form. <b>Note:</b> This applies to NEST pensions.

<p><b>Hold onto contributions</b></p>	<p>You can choose to hold on to employer and employee contributions during an employee's opt-out period up to the end of the second month after the employee's auto enrolment date.</p> <p>Select this option to hold on to all employee and employer contributions for employees in this pension scheme. The setting is for employees who are in their opt-out period - you must still deduct auto enrolment contributions for these employees. These contributions are retained in Opera for each employee who have opted out until after their opt-out period has lapsed. The employer and employee contributions are displayed for each employee in the <b>Contribs Currently Due</b> boxes on the <a href="#">Payroll - Processing - Employee Pensions</a> form.</p> <p>An employee has about one month after being auto enrolled to decide whether they want to opt out of a pension scheme. You can hold onto someone's contributions so that if they do opt out you can easily return their contributions to them. You will not therefore need to ask for them to be returned.</p> <p>When an employee's opt-out period ends the contributions will be included in the next contribution file created in the <a href="#">Payroll - Pensions Report - Contribution File</a> command.</p> <hr/> <p><b>Note:</b> This applies to NEST pensions.</p>
<p><b>Employees Opt-Out via provider</b></p>	<p>Employees can opt out of NEST by using the NEST website, by phoning NEST, or via their employer who will inform NEST of the opt out in the contribution file.</p> <p>Select this option to indicate that, if employees do opt out of the pension scheme, they will do so directly with NEST. These employees will not be included in the NEST contribution file created in the <a href="#">Payroll - Pensions Report - Contribution File</a> command.</p> <hr/> <p><b>Note:</b> This option can be overridden for each employee in the pension scheme on the <a href="#">Payroll - Processing - Employee Pensions - Additional Details</a> form.</p> <hr/> <p><b>Note:</b> This applies to NEST pensions.</p>
<p><b>Scheme Ref:</b></p>	<p>The pension scheme reference number.</p> <p>If the pension scheme is for a NEST or NOW: Pensions scheme this reference must be entered because it is included in both the <a href="#">enrolment file</a> and the <a href="#">contribution file</a>.</p> <p>For other schemes it is used for information only.</p> <hr/> <p><b>Note:</b> NEST refers to this as the 'Employer Reference Number'. NOW: Pensions refers to this as the 'Company Code'.</p>

## 6.12.2 NOW: Pensions Set Options (Tab 3)

Notes



**Pension Export File Settings for this Payroll Group**

You can optionally enter default pension group and payment source codes for specific payroll groups. If these default codes are not entered the codes on the pension scheme itself are instead used when you add the employee's pension scheme to their record. You can change the codes for each employee afterwards using the [Payroll - Processing - Action - Pensions - Employee Pensions - Additional Details](#) form.

[Why you might enter default codes on the Set Options form](#)

- You could record different payment sources for the two groups if pension contributions for weekly-paid employees are paid from one bank account but contributions for monthly-paid employees are paid from a different bank account.
- You could record different pension groups for two payroll groups if the frequency of paying pension contributions is different for weekly-paid and monthly-paid employees.

Which codes are used automatically when someone joins the pension?

Default codes for a payroll group entered on the Set Options form?

Yes

No

The default codes are always taken from the pension scheme.

The default codes are always taken from Set Options.

Tip: You can change each employee's pension group and payment source codes to different codes if necessary.

<b>Pension Group</b>	Enter a default pension group for NEST pensions or NOW: Pensions for the payroll group, if required. <b>Tip:</b> Pension groups are maintained on the <a href="#">Payroll - Maintenance - Pension Groups</a> form.
<b>Payment Source</b>	Enter a default payment source for NEST pensions for the payroll group, if required. This is not required for NOW: Pensions. <b>Tip:</b> Payment Sources are maintained on the <a href="#">Payroll - Maintenance - Pension Payment Source</a> form.
<b>Payroll Code</b>	Enter the payroll code used when setting up the scheme with NOW: Pensions. You may have used separate payroll codes for different pay frequencies, for example 'MNTN' for a monthly payroll or 'WEEK' for a weekly payroll. <b>Note:</b> This is not required for NEST pensions.

**Further Details** 🤖

<http://www.nowpensions.com/wp-content/uploads/2014/04/A-guide-to-setting-up-your-NOW-Pensions-Trust-employer-microsite.pdf> & <http://www.nowpensions.com/wp-content/uploads/2014/02/NOW-inbound-csv-interface-specification.pdf> & are guides to set-up NOW: Pensions / CSV file definition which include guidance for the discussed "codes"

## 6.12.3 Employee Processing – Pensions – Additional Details

This form (accessed from the Payroll - Processing - Employee Pensions - Action menu) is where you set up [NEST](#) or [NOW: Pensions](#) details for employees in these schemes. You can define specific pension groups and payment sources, enter details for previous pension groups and payment sources, and define other details that affect their pension.

NOW: Pensions is one of a number of pension schemes that employers can choose to fulfil auto enrolment duties. For details please refer to .

Pensions enrolment and contribution information for this provider will be exported from Opera in the same file.

NEST is one of a number of pension schemes that employers can choose to fulfil auto enrolment duties. Pensions enrolment and contribution information for this provider can be exported from Opera. Please refer to for details.

Pension groups are used to define common attributes for workers in NEST or NOW Pension schemes, for example the employer and employee contribution percentages. You can have one or more pension groups for each payroll group.

Each employee in a NEST pension scheme must be allocated both a payment source and a pension group. NOW Pensions require a pension group only. These codes are included in the files sent to the pension provider.

The To-Date fields (TD not TDTP) will automatically update. Remember that these are updated following an update not a calculate – similar to the to-date screen and the Pension due fields etc.

Box	Description
<b>Group</b>	You can allocate a different pension group here for an employee. This is likely to be the same for all or most of your employees but you can choose one here for a specific employee.
<b>These values are updated automatically when you run the <a href="#">Payroll - Calculation</a> command and are also included in the contribution file that is sent to NOW: Pensions. You must not change them unless you have changed from another payroll software package during this tax year.</b>	
<b>Gross Earnings TD</b>	The employee's auto enrolable earnings for the pension year to date. This will be cleared at the end of the tax year if the Clear TD Contributions at Tax Year End option is selected for the pension scheme on the <a href="#">Payroll - Maintenance - Pension Scheme</a> form.
<b>Gross Earnings Currently Due</b>	The employee's auto enrolable earnings for the current pay period. After the contribution file has been sent to NOW: Pensions this will be cleared when either the <a href="#">Payroll - Utilities - Update</a> command or the Clear Currently Due command on the Action menu of the <a href="#">Payroll - Maintenance - Pension Schemes</a> form is used.

## 6.12.4 NOW: Pensions Processing

### 6.12.4.1 To Create a NOW: Pensions Contribution File

This section describes how to create a pension contribution file to send to the NOW: Pensions after your employees have been enrolled in a NOW Pension. After the file has been created it must be submitted using the NOW: Pensions website. The contribution file is used to both enrol employees in the pension scheme and also to send pension contribution information for employees who have already been enrolled.

The contribution file must be created and sent according to the frequency that you agreed with NOW: Pensions when you set up the pension scheme. This may be the same as your employee's pay frequency but it could be different. For example, you could pay your employees every week but send the contribution file once a month.

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**Tip:** Select F1 to see full explanations for the different boxes and options.

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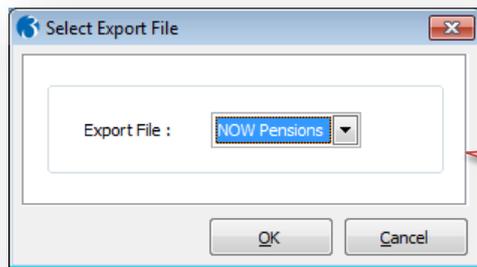
1. Open the Payroll folder and then click Pensions Reports or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Pensions Reports.
2. Open Contribution File.
3. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
4. On the first page:
  - a. The Create contribution file and report option under Process is selected automatically. If you want to print a report without creating the file, select Report only.
  - b. Select one or more pension schemes for the contribution file. You can select more than one scheme if they have the same pension scheme reference.
  - c. Select one or more pension groups for the contribution file.
  - d. Select the Automatically add employees to the list option to display the employees automatically on the next page. If the option is not selected you need to manually select the employees to include.
  - e. Click Next.
5. Check the list of employees is correct and click Next.
6. The final page displays a summary of the number of employees who will be included in the file along with the pension scheme reference and scheme codes.
7. Click Start when you are ready.
8. After the file has been created submit it using the NOW: Pensions website. Please see the Contribution File Help topic for more information.

### 6.12.4.2 Pensions Contribution File (NEST & Now Pensions)

This is used for NEST and NOW: Pensions. Before you create a contribution file you must have enrolled your employees in either a NEST or NOW Pension. For details, please see the [To Set Up Opera for NEST Pensions](#) or [To Set Up Opera for Now Pensions](#) Help topics.

You can also print a report beforehand so that you can check the details before creating the file.

This wizard creates the NEST contribution file for employees who have the same payment source and are in a pension group that has the same payment frequency, earnings period and payment due date.



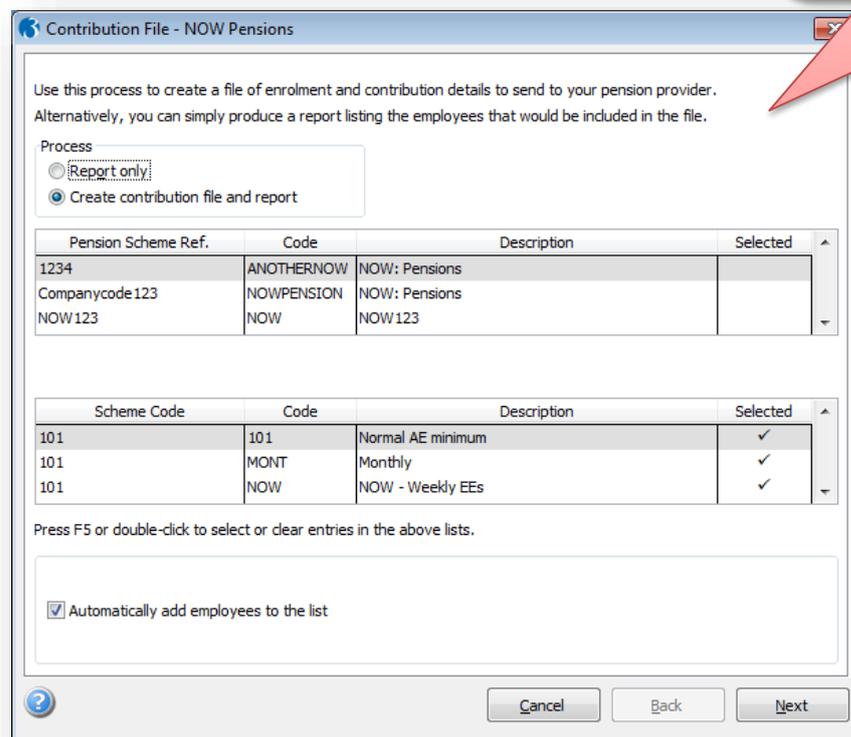
There is only 1 export file for NOW: Pensions – All appropriate information for enrolment, contributions etc. will be included in the contributions export process. This option is only offered if a NEST and NOW: Pension scheme have been created.

The NOW: Pensions contribution file is used to both enrol employees in the pension scheme and also to send pension contributions information for employees who have already been enrolled.

#### Wizard First Page

The first page of the wizard includes initial choices for the file.  
Options

Filename example :  
Z\_PCONTRIB\_NOW\_1234\_0328\_WX.CSV, whereby  
Z = Opera company ID  
PCONTRIB\_NOW = NOW: Pensions contribution file  
1234 = the company code (i.e. scheme ref.)  
0328 = 28<sup>th</sup> of the 3<sup>rd</sup> month (March) i.e. based on PC date at the time the file was created.  
WX = Opera payroll group(s) selected



Box	Description
<b>Process</b>	<p>You can choose to only view a report or to both view a report and also create the file. You can choose the report destination from the Publisher form before the file is created.</p> <p>If you choose to create a file you will be asked to confirm this after you have started the wizard process.</p>
<b>Pension Scheme List</b>	<p>Select a pension scheme reference.</p> <p>All the pension schemes that have been defined on the <a href="#">Payroll - Maintenance - Pension Scheme</a> form as NEST or NOW: Pensions schemes are displayed in this list.</p> <p>If you have set up just one NEST or NOW: Pensions scheme then the list will display that scheme only. If you have more than one NEST scheme with the same scheme reference you can include them in one contribution file.</p>
<b>Pension Payment Source</b>	<p><b>Note:</b> This applies to NEST pensions.</p> <p>Select a payment source for the file.</p> <p>All the payment sources that have been defined on the <a href="#">Payroll - Maintenance - Pension Payment Source</a> form as NEST schemes are displayed in this list.</p> <p>Each employee in a NEST pension scheme must be allocated both a payment source and a pension group. NOW Pensions require a pension group only. These codes are included in the files sent to the pension provider.</p>
<b>Group</b>	<p>Select one or more pension groups for the file.</p> <p>You can select more than one group as long as they have been set up with the same contribution frequency, for example 'weekly' or 'monthly'.</p> <p>Pension groups are used to define common attributes for workers in NEST or NOW Pension schemes, for example the employer and employee contribution percentages. You can have one or more pension groups for each payroll group.</p>
<b>Earnings Period Start/End</b>	<p><b>Note:</b> This applies to NEST pensions.</p> <p>Enter the start and end date of the earnings period to which the contributions relate. You will have defined when earnings periods end when you set up the NEST scheme, for example on the 7th of each month.</p> <p>Note: Check with NEST if you are unsure about the dates to enter.</p>
<b>Payment Due Date</b>	<p><b>Note:</b> This applies to NEST pensions.</p> <p>Enter the payment due date for the earnings period. You will have defined when payments for earnings periods will be received by NEST when you set up the NEST scheme, for example on a certain number of days before or after the earnings period or on a certain day of the month.</p>
<b>Automatically add employees to the list</b>	<p>Select this option if you want the employees that are selected to be displayed on the second page automatically or leave it blank if you want to select the employees yourself.</p>

Notes

## Second Page

Notes

If the Automatically add employees to the list option on page one is ticked the selected employees are automatically displayed on this page. If the option is not selected you need to add the employees yourself.

Please specify the employees to be included in the contribution file.

Employees to be included in the file  
Select the employee reference required and then press Enter to add the employee to the list.

Employee Ref. :

Ref	Group	Name	NINO
3008		Randall, Claire Anne	JA221457A

Press F5 to remove the highlighted employee from the list.  
Press F7 to remove all employees from the list.

Cancel Back Next

**Employee Ref.** Enter the employee's reference or use the F4 key to display the list of employees selected by Opera using the selected pension scheme, payment source, pension group and auto enrolment status.

**Tip:** Use the F5 key to remove the highlighted employee from the list, or the F7 key to remove all employees.

### Third Page

Notes

This page summarises the content of the file, for example the number of new starters, leavers in the current period and other current employees included. If you selected the Create contribution file and report option on the first page, the Publisher form is displayed when you select Start so you can print a report of the details of the file before creating it.

Please verify that the details below are correct. Then click Start to create the contribution file.  
Please submit the file to your pension provider.

Details selected

Scheme Reference : 1234

Pension Group Scheme Codes : 101, df5

Numbers of employees that will be included in the file

New starters this period :	0
Leavers this period :	0
Current employees :	1
<b>Total :</b>	<b>1</b>

Buttons: Cancel, Back, Start

**Opera 3**

You are about to create a NOW Pensions contribution file.  
Are you sure you want to continue?

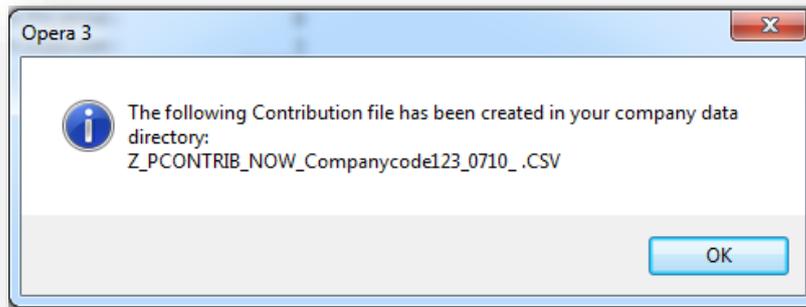
Buttons: Yes, No

Orion Vehicles Leasing  
Created on 09/07/2014 at 11:07 by ADMIN  
Process: Create contribution file and report  
Pension Scheme Ref.: 1234 (ANOTHERNOW)

Ref.	Group	Title	Name	NINO	AE Status	EE Current Contrib. Due	ER Current Contrib. Due	AVCs	Current Pensionable Pay	Pension Group
3300	Miss		Randall, C	JA221467A	None	0.00	31.17	0.00	1460.33	101
<b>Totals</b>						<b>0.00</b>	<b>31.17</b>	<b>0.00</b>		

Total contributions due : 31.17  
For Groups : - Monthly (period 02)

### 6.12.4.3 File Details



#### Naming Convention

The contribution file is saved as a comma separated variable (CSV) file using this naming convention:

COMPANY IDENTIFIER\_PCONTRIB\_PAYROLLGROUP IDENTIFIERS.CSV

For example, for payroll group M in company 'Z', the file will be Z\_PCONTRIB\_M.CSV. If the file included more than one payroll group, say groups M and W, the file will be Z\_PCONTRIB\_MW.CSV.

If the contribution file has more than 8000 employee records, Opera will split it and create a further files up to a maximum of 8000 employee records in each. In this situation the file numbers are added to the name for the second and subsequent files:

COMPANY IDENTIFIER\_PCONTRIB9\_PAYROLLGROUP IDENTIFIERS.CSV

For example, for payroll group M in company 'Z', the first file will be Z\_PCONTRIB\_M.CSV, the second file Z\_PCONTRIB2\_M.CSV, the third file Z\_PCONTRIB3\_M.CSV.

#### File Location

The contribution file is saved in the Opera data folder, for example (where 'XXX' is either 'VFP' or 'SQL'):

\\<serverName>\O3 Server XXX Dynamic\Data (Opera 3) or

\\<serverName>\Server XXX Dynamic\Data (Opera II).

Sending the Contribution Schedule to NEST

Contribution schedules must be sent by either:

File Upload - using the NEST website

File Transfer Protocol - using FTP software.

The file created is referred to by NEST as the 'Contribution Schedule'.

All current members who are paying contributions are included in this file, plus any reasons for not paying contributions. Employees who have not opted out, stopped contributions or left your employment are included even if they have no contributions for that pay period. Any employees in an opt-out period, existing members who are leaving your employment, those opting out or those choosing to stop contributions are also included in the contribution file for the earnings period when these events occurred.

If an employee changed their NEST payment source or pension group in this period the contribution details before the change are displayed separately.

#### 6.12.4.4 Sending the Contribution Schedule to NOW: Pensions

Contribution schedules must be sent using the File Upload facility on the NOW: Pensions website.

#### 6.12.4.5 Clearing the Contributions 'Currently Due' to NOW: Pensions

After creating the contribution file and sending the details to NOW: Pensions you must clear each employee's contribution details in Opera before sending the next contribution file.

---

**Tip:** You can clear all 'currently due' values by:

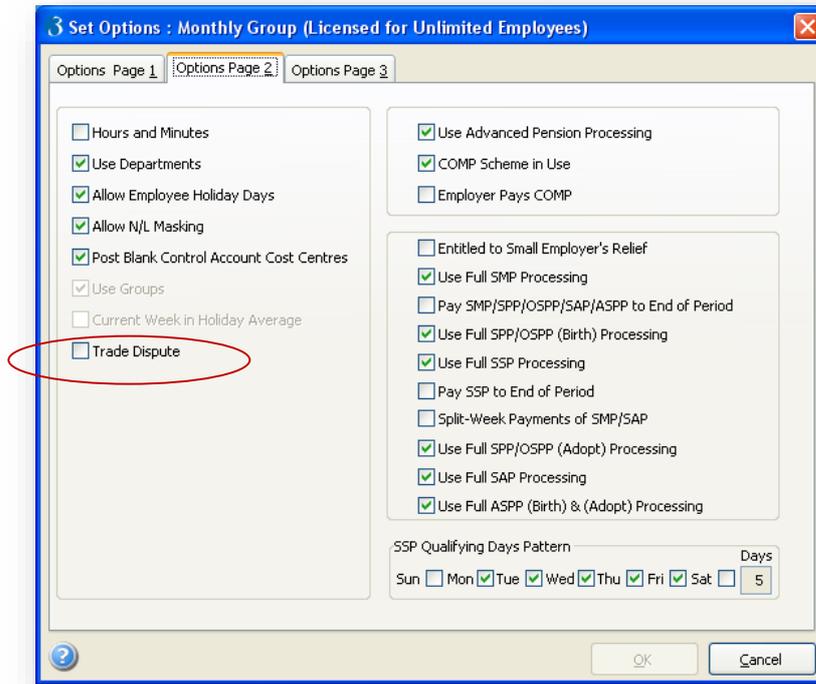
1. Selecting the necessary pension schemes on the [Clear Pensions](#) form that is displayed when you run the [Payroll - Utilities - Update](#) command.
  2. Using the Clear Currently Due command on the Action menu of the [Payroll - Maintenance - Pension Schemes](#) form.
-

## 6.13 Withhold Tax Refunds in a Trade Dispute

Notes

When using the Trade Dispute functionality the calculation priority that the product would use will be: Individual Employee then Employee Profile and then Group.

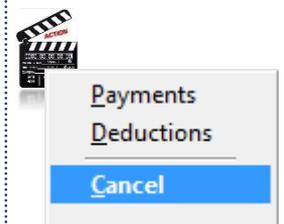
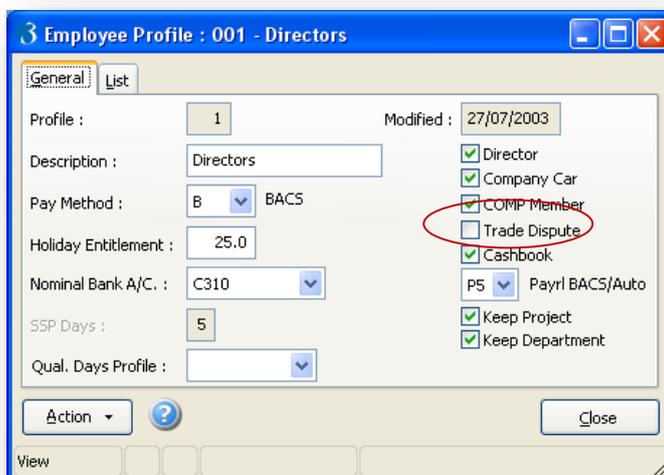
### Set Options – Page 2



The Trade Dispute checkbox is located on Options Page 2. This checkbox will be available for each individual Group and not controlled by the default Group.

This checkbox should be activated for Groups for whole periods and should be used for the whole of the payroll Group (not individual employees).

### Employee Profile



A secondary Trade Dispute checkbox is located on the Employee Profile form. This is to be used as an alternative to the Group Trade Dispute checkbox in Set Options.

## Employee Processing

The screenshot shows a software interface for employee processing. It includes the following fields and options:

- Gender: M (Male)
- N.I. Code: F (C/O COMP Standard)
- N.I. Number: GY548374A
- Tax Code: K12
- Month 1:
- Trade Dispute:  (circled in red)
- Scottish Tax:
- Director: [Field]
- Date of Appt: [Field]
- Start Week: [Field]
- APP Held: [Field]
- Adv: [Field]

At the bottom, there is an 'Action' dropdown menu, an 'Include Historical' button, and a help icon. A 'View' section is partially visible at the very bottom.

A new Trade Dispute checkbox has been added to the main Employee Processing screen.

This is the first checkbox that is used as part of the Calculation Priority. If this checkbox is not activated the product checks to the secondary level of Employee Profile and then to the third level of Payroll Group.

---

**Note:** Should the User activate the Group Trade Dispute checkbox in Set Options, or the Employee Profile Trade Dispute checkbox, the product will not introduce a visible tick into the Employee Processing Trade Dispute box for those employees involved.

---

## Payroll Calculation

As part of the Payroll Calculation procedure, the product will now establish whether an employee is involved in a trade dispute by checking the Trade Dispute check boxes. As previously stated, the order of priority is Employee Record, Employee Profile and then Payroll Group.

Having established that the employee is on a trade dispute the calculation procedure will now include warnings for the affected employee and will withhold and record any associated tax refunds, as follows:

- If a tax refund is due this period, no tax refund is given (i.e. zeroes this-period's tax – in effect the tax to-date-this-period will remain the same as the to-date value). An exceptions warning is given, 'Employee currently involved in a trade dispute. Tax refund withheld'.
- Record the value of the tax refund (that was due) in the 'Tax refund withheld To-Date-This-Period' (this is held as a negative value).
- If no tax refund was due, the following general exceptions warning is given anyway, 'Employee currently involved in a trade dispute'.

## 6.14 Attachment of Earnings Orders

Notes

Use the **Attachment Orders** command on the **Action** menu associated with the **Payroll Processing** form to maintain details that enable the application to calculate deductions for one or more Attachment of Earnings Orders for the employee. You will need to set up a deduction profile for the appropriate type of attachment of earnings order before you create a deduction.

An attachment order is issued to an employer by an authority telling them to make a deduction from an employee via the payroll. This is a legal requirement. On each payday you must make the deduction provided the employee's earnings for the pay period are sufficient. The use of attachment orders is favoured by the Government for the recovery of debts, fines and liabilities. There are many different types of attachment orders, issued by different courts, agencies and authorities.

These attachment orders are catered for in Opera:

Type	Description
<b>Priority AEO</b>	For the collection of family maintenance and fines. Raised by the High Court, Magistrates Court and the County Court in England and Wales under the Attachment of Earnings Act 1971.
<b>Non-Priority AEO</b>	For the collection of civil debts. Raised by the High Court, Magistrates Court and the County Court in England and Wales under the Attachment of Earnings Act 1971.
<b>Deduction from Earnings Order (DEO)</b>	For the recovery of child maintenance from absent parents' earnings under the Child Support (Collection and Enforcement) Regulations 1992. If a DEO cannot be paid, the calculation updates the employee's record on the <b>Attachment Orders</b> form with a reason for the underpayment. <b>Note:</b> See the <a href="#">Deductions from Earnings Orders (DEOs)</a> Help topic for details of the different types of deduction from earnings orders.
<b>Community Charge AEO</b>	For the collection of unpaid Community charge. Raised by the Local charging Authorities in England and Wales, subsequent to obtaining a Liability Order - 1988.
<b>Council Tax AEO</b>	For the collection of unpaid Council Tax.. Raised by the Local charging Authorities in England and Wales, subsequent to obtaining a Liability Order - 1992.
<b>Earnings Arrestment</b>	For the collection of civil debts or fines. Raised by Scottish courts and since 1997 by HM Revenue & Customs to collect some duties.
<b>Current Maintenance Arrestment</b>	For the collection of family maintenance. Raised by Scottish courts.
<b>Direct Earnings Attachment (DEA)</b>	The deduction amount for DEAs is normally calculated using different tables of bandwidths and percentages for weekly and monthly paid employees supplied by the Department of Works and Pensions (DWP). In some circumstances the DWP will allow an alternative fixed amount to be deducted.  This type of deduction does not need to be agreed in civil court. It also does not replace any existing attachment orders. The DWP will send a notice (including a payment schedule) to employers when the DEA needs to be implemented for an employee.  Tip: For more information see <a href="http://www.gov.uk/government/publications/direct-earnings-attachments-an-employers-guide">www.gov.uk/government/publications/direct-earnings-attachments-an-employers-guide</a> .
<b>Table</b>	Indicates that the DEA must be calculated using the tables of bandwidths and percentages for weekly and monthly paid employees supplied by the DWP.
<b>Fixed</b>	Indicates that the DEA must be calculated using the alternative fixed amount method.



Refer to HMCS website for further details regarding Attachment Orders, in particular the AE Handbook.

[http://hmctscourtfinder.justice.gov.uk/courtfinder/forms/aehandbook\\_e.pdf](http://hmctscourtfinder.justice.gov.uk/courtfinder/forms/aehandbook_e.pdf)

## 6.14.1 Using the Attachment Orders Form

Notes

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Using the **Attachment Orders** form, you specify the parameters that control the calculation of the deduction including the order type, rates, protected earnings value, total to be paid and so on. Only those payments for which the **Attachable** option is selected on the payment profile will be eligible for inclusion in the earnings from which the attachment order is deducted. You do not need to complete all fields for all attachment order types. Only complete those fields applicable to the order type to be processed. You can also define on the deduction profiles any statutory or other deductions that must be taken from the employee's earnings before any attachment order deduction.

All attachment orders are detailed on the [Payroll - Periodical Reports - Attachment Orders](#) report.

## 6.14.2 Attachment Order Entries

Notes

Type	Description
<b>Order Type</b>	<p>An option that determines the type of Attachment of Earnings Order. You can select one of the following from a list:</p> <ul style="list-style-type: none"> <li>• Priority AEO</li> <li>• Non-Priority AEO</li> <li>• Deduction from Earnings Order (DEO)</li> <li>• Community Charge AEO (CCAEO)</li> <li>• Council Tax AEO (CTAEO)</li> <li>• Earnings Arrestment (EA)</li> <li>• Current Maintenance Arrestment (CMA)</li> <li>• Magistrates Courts Fines AEO (MCF).</li> <li>• Direct Earnings Attachment (DEA) - Table (The deduction amount for DEAs is normally calculated using different tables of bandwidths and percentages for weekly and monthly paid employees supplied by the Department of Works and Pensions (DWP). This type of deduction does not need to be agreed in civil court. It also does not replace any existing attachment orders. The DWP will send a notice (including a payment schedule) to employers when the DEA needs to be implemented for an employee. For more information see <a href="http://www.gov.uk/government/publications/direct-earnings-attachments-an-employers-guide">www.gov.uk/government/publications/direct-earnings-attachments-an-employers-guide</a>.)</li> <li>• Direct Earnings Attachment (DEA) - Fixed (In some circumstances the DWP will allow an alternative fixed amount to be deducted for DEAs. This type of deduction does not need to be agreed in civil court. It also does not replace any existing attachment orders. The DWP will send a notice (including a payment schedule) to employers when the DEA needs to be implemented for an employee.)</li> </ul> <p><b>Note:</b> If, as an employer you receive a Conjoined Arrestment Order (CAO) this is processed by separating out any Earnings Arrestments (EAs) and Current Maintenance Arrestment (CMAs) and entering them as single individual EAs and CMAs. In particular, CMAs must have their individual daily rates added together to give a combined daily rate.</p>
<b>Priority</b>	<p>A number that identifies the priority of the attachment. Each AO must have a unique priority number, so if more than one attachment order record is created, this determines the order in which they are processed. This is enabled if you select 'Deduction from Earnings Order (DEO)' in the <b>Order Type</b> box.</p>
<b>DEO Type</b>	<p>There are three type of DEO schemes, issued separately in 1993, 2003 and 2012. All schemes are valid but if an employee has a new DEO applied from October 2012 it will be under the 2012 scheme.</p> <p><b>1993 DEO</b> For this type of DEO, any shortfall in what is earned in a pay period and any shortfall in the protected earnings rate is carried forward to the next pay period.</p> <p><b>2003 DEO</b> For this type of DEO, shortfalls are not carried forward to the next pay period.</p> <p><b>2012 DEO</b> The 2012 DEO is calculated differently to the 1993 and 2003 DEOs. For this DEO a non-resident parent's protected earnings will be 60% of their attachable earnings. Protected earnings is the proportion of the employee's net pay that cannot be included in the calculation of the child maintenance deduction. This means that, under this scheme, the employee's take-home pay will be at least 60% of their actual net earnings. The actual protected earnings will therefore change if the non-resident parent's attachable earnings changes from one pay period to the next.</p> <p>If the order cannot be paid in full, the reason for the underpayment will be updated on the Payroll - Processing - Attachment Orders form attached to the employee's record, and included on the DEO Payment Schedule Report and the file that is designed to be uploaded to the self-service web site hosted by the Child Maintenance Service. The shortfall will not be added to the following period's deduction but it will be assessed by the Child Maintenance Service and rescheduled for payment if necessary.</p> <p>See below for a list of reasons for underpayment.</p>

**Why could my EA calculation be out by 1p when manually calculating and checking the figures?**



Updated tables for calculating Earnings Arrestment (Scottish court orders) are applied from 6 April 2013, however there has been a slight mistake in the published figures.

Specifically, the tables state that where a Monthly paid employee has arrestable earnings that exceed £2,500 they should be deducted £421.07 (for the portion of earnings up to £2,500) plus 50% of the earnings exceeding £2,500. Unfortunately within many payroll software solutions, certain rounding rules are applied, such that the portion of earnings <= £2,500 now produces a rounded/software-calculated amount of £421.08 (and not £421.07 as has been stated in the associated tables).

The associated government body has stated that where an employee's arrestable earnings exactly equal £2,500 per month that it is acceptable to deduct £421.08 instead i.e. they will only allow a tolerance of 1p for someone who's arrestable earnings exactly equal £2,500

Opera 3 Payroll applies specific code and will apply to an EA attachment order type AND where the employee is monthly paid AND where the monthly arrestable earnings exceed the upper band for EA's (which means they exceed £2,500).

In this scenario, if the 'accumulated deduction for the preceding bands' = £421.08 (i.e. exactly that figure) Opera will deduct 1p (i.e. to give £421.07); the earnings above £2,500 will continue to have their portion of the deduction calculated at 50%, so when combined with the 'tweaked value of £421.07', this will give the correct deduction for the month.

**Note:** where the arrestable earnings exactly equal £2,500 then we will continue to deduct £421.08

<b>Normal Deduction Rate</b>	<p>The normal deduction rate for this attachment. This should be based on employees pay frequency so you need to ensure the value entered is for a weekly/2 weekly/4 weekly/monthly deduction from pay.</p> <p><b>Note:</b> This box applies to Priority AEOs, Non-Priority AEO, Deduction from Earnings Orders (DEOs) and Current Maintenance Arrestment (CMAs).</p>
<b>Deduct Admin Fee</b>	<p>An option that determines whether the employer will deduct an administration fee for the Attachment of Earnings Order. This is only available if the <b>Deduct Admin Fee</b> option is selected on the <b>Options Page 3</b> tab of the <a href="#">Payroll - Utilities - Set Options</a> form.</p> <p><b>Note:</b> The amount of the administration fee is also specified on the <b>Options Page 3</b> tab of the <b>Set Options</b> form.</p>
<b>Protected Earnings</b>	<p>The value or percentage of an employee's earnings that is protected from the attachment order deduction. This determines the level of earnings from which no further attachment deductions can be made. This can be a discrete value or a percentage.</p> <p>If the value you enter is a percentage, you must select the <b>Protected Earnings is a %</b> option if the box is enabled.</p> <p><b>Note:</b> This box applies to Priority AEOs, Non-Priority AEOs and and Deduction from Earnings Orders (DEOs). You cannot change the percentage for 2012 DEOs . It is automatically set to the required percentage.</p>
<b>Protected Earnings is a %</b>	<p>The value or percentage of an employee's earnings that is protected from the attachment order. This determines the level of earnings from which no further attachment deductions can be made. This can be a discrete value or a percentage.</p> <p>If the protected earnings value entered in the <b>Protected Earnings</b> box you enter is a percentage, you must select the <b>Protected Earnings is a %</b> option. This box is automatically selected or cleared for the different schemes of Deduction from Earnings Orders (DEOs).</p> <p><b>Note:</b> This box is disabled if the <b>Order Type</b> box is set to applies to Priority AEOs, Non-Priority AEO and 'Deduction from Earnings Orders (DEOs)'. The box is either selected or deselected automatically depending on the type of DEO.</p>
<b>Total to be Paid</b>	<p>The total amount of the Attachment of Earnings Order to be paid by the employee.</p>
<b>Completed</b>	<p>An option that indicates when the Attachment of Earnings Order is complete. If selected, the application will check whether the deductions to-date equate with the total to be paid and display a message if required.</p> <p><b>Important:</b> A completed order is ignored by both the global and individual calculations in Payroll.</p>
<b>To-Date</b>	<p>These boxes indicate the values relating to the Attachment of Earnings Order carried forward and deducted to date.</p>
<b>DEO Reduced Deduction Reason</b>	<p>This box captures the reason for underpayment of a Deduction from Earnings Order. If a full payment cannot be deducted from an employee's pay, the <a href="#">Payroll - Calculation</a> command will update the box with a reason for the underpayment. It is possible to change the reason for underpayment by selecting the adjacent <b>Override</b> box.</p> <p><b>Tip:</b> Select the <b>Override</b> box to prevent the <b>Calculation</b> command from updating the <b>Reason</b> box.</p> <p><b>Note:</b> When the <a href="#">Payroll - Utilities - Update</a> command is run at the end of the pay period, it will reset the reason box to 'None' and clear the <b>Override</b> box in readiness for the next tax period.</p>

### 6.14.3 Permitted Reasons for Underpayment of Deductions of Earnings Orders

If a full DEO payment cannot be made the employee record is updated by the Payroll - Calculation command with the reason for the underpayment. However, you can prevent this by selecting the Override box on the attachment order record.

If the reason is updated automatically you should check that it is correct before submitting the DEO Payment Schedule Report to CMS.

Reason	Description
<b>Left employment</b>	The employee has left this period.
<b>SSP</b>	The employee is being paid Statutory Sick Pay in this period and the deduction cannot be made in full.
<b>SMP</b>	The employee is being paid Statutory Maternity Pay in this period and the deduction cannot be made in full.
<b>OSPP</b>	The employee is being paid Ordinary Statutory Paternity Pay in this period and the deduction cannot be made in full.
<b>Protected Earnings</b>	The employee has protected earnings in this period and the deduction cannot be made in full.
<b>Change of Income</b>	The employee had a change of income in this period. <b>Important:</b> You need to set this manually; it cannot be set automatically by the <b>Calculation</b> command.
<b>Deceased</b>	The employee died in this period.
<b>SAP</b>	The employee is being paid Statutory Adoption Pay in this period and the deduction cannot be made in full.
<b>ASPP</b>	The employee is being paid Additional Statutory Paternity Pay in this period and the deduction cannot be made in full.
<b>Multiple Reasons</b>	There are two or more reasons for the underpayment.
<b>Redundancy</b>	The employee was made redundant in this period.

Notes

## Changes to Attachment Orders from 6 April 2010

### Current Maintenance Arrestments

The amount of protected earnings increases from £12.00 per day to £13.64 per day for pay dates on or after 6 April 2010.

### Earnings Arrestment Orders

The deduction method for Earnings Arrestment Orders (EAO) changes from 6 April 2010:

- Before 6 April 2010, EAOs calculations in Opera 3 are based on set deductions for earnings between defined values.
- From 6 April 2010, EAOs calculations in Opera 3 are based on percentage deductions for different earnings between defined values rather than on set amounts. In the 2010-11 tax year, Opera 3 will calculate EAOs using the new regulations. If employers want to continue processing EAOs using the existing method, they must calculate the payments manually using the tables supplied by Scottish Courts and overwrite the calculated value on the Payroll – Processing - Payments and Deductions form by adding a temporary deduction value.

**Note:** If, as an employer you receive a Conjoined Arrestment Order (CAO) this is processed by separating out any Earnings Arrestments (EAs) and Current Maintenance Arrestment (CMAs) and entering them as single individual EAs and CMAs. In particular, CMAs must have their individual daily rates added together to give a combined daily rate.

#### Attachment Order Report List –

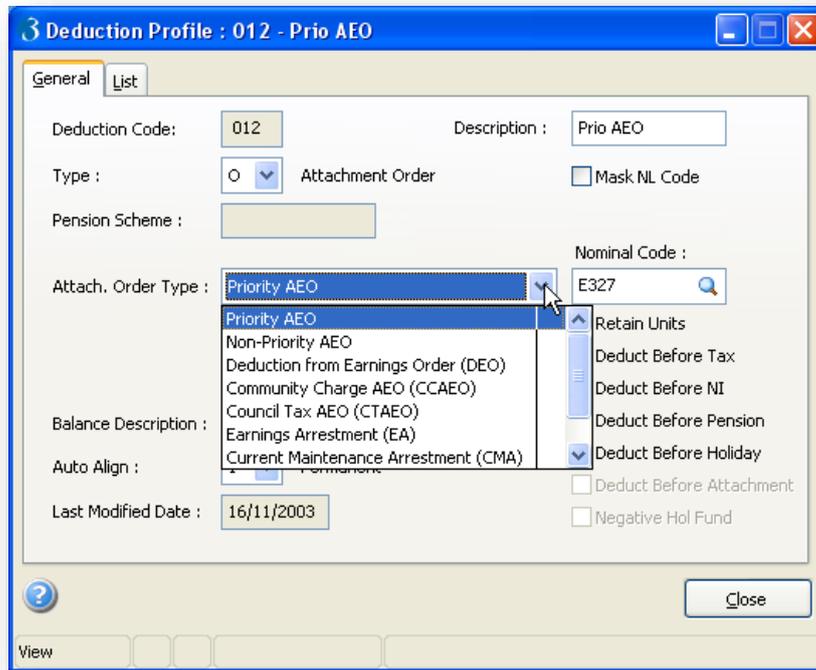
A great way to see which AOs are automatically calculated against specified rates is to create a Report based on the System table Attachment Orders. List all fields and sequence by Attachment Order Code. Any not on the list will most likely follow the manually entered value.

## 6.14.4 Attachment Order Requirements

The handling of Attachment Orders (AO's) is now automated within the Payroll. From the main Processing Action menu multiple AO's may be assigned to an employee with priority of deduction order if necessary.

### Attachment Deduction Profiles

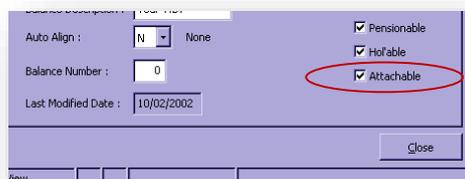
Prior to attaching and calculating AO's the user must firstly create new Deduction Profiles accordingly. This must be a Type 'O' for Attachment Order.



The Attachment Order Type should be selected from the dropdown list. Only one Deduction Profile for each AO type may be created. The user must specify on any existing or new Deduction Profiles those that should be 'Deduct Before Attachment'. This indicates whether the deduction is to be subtracted from the calculated attachable earnings figure for the employee before calculation of AO's is performed. The numerical order of Deduction Profiles is not relevant as the setting of this flag controls the priority of deductions.

### Attachment Payment Profiles

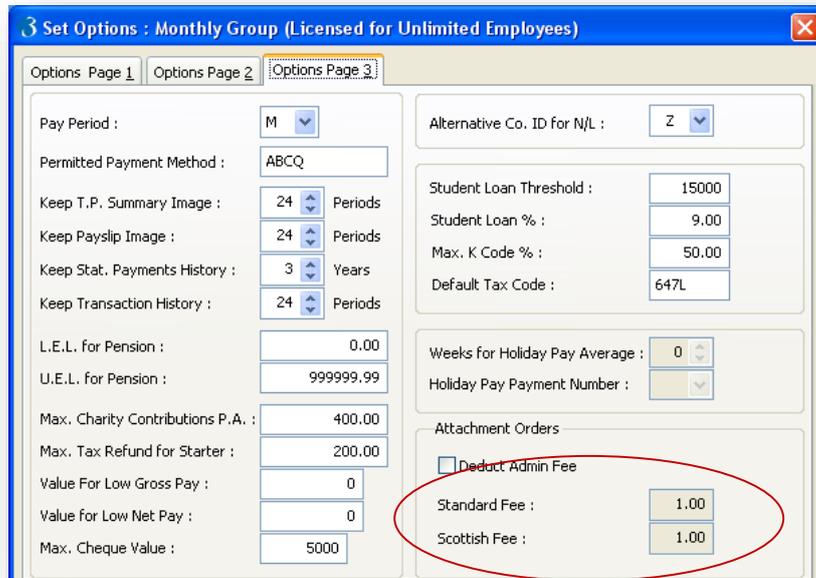
The user must define which Payment Profiles are 'Attachable' via the new checkbox on each profile. This should be set for all taxable payment profiles with the exception of types W & M. This indicates whether the payment is to be included within the attachable earnings figure for the employee, as used when calculating AO's.



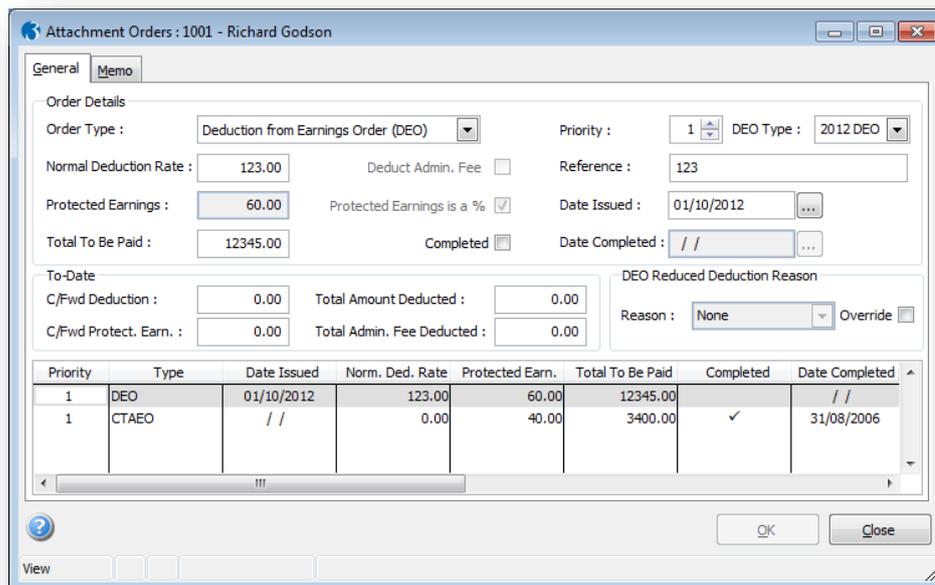
### Attachment Set Options

Page 3 of the Payroll Options controls the Admin Fee that may be charged by the Employer for processing an AO. This is then deducted from the Employee via a Deduction Profile Attachment Order Type of 'Attachment Admin. Fee' and may be overridden at individual employee level.

The Scottish Fee is automatically assigned should the type of AEO being processed be an 'EA' or a 'CMA'.



## 6.14.5 Processing Attachment Orders



1. Open the Payroll folder, and then click Processing.
2. If you are using groups, in the Select Groups list, click to select the group(s) you want to process and then click OK.
3. Retrieve the relevant employee record, click Action, and then click Attachment Order. The Attachment Orders form appears.
4. On the Record menu, click New.

5. In the boxes provided, complete the details that define the attachment order to be deducted.
6. To store the record, on the Record menu, click Save. Use the Memo tab to store additional details about the attachment of earnings order, such as the Issuing Authority.
7. Once an attachment order is created the deduction is automatically added as a deduction to the employee's record when the Calculation command is run. If an employee has more than one attachment order of the same type, only one deduction is created on the employee's record.

### To Override an Attachment Order

If you need to override the attachment order payments, you must manually calculate the value and enter that value in the Temp box of the attachment order deduction on the employee's Payments and Deductions form. The Calculation command will then update the employee's record with the adjusted value. If the employee has one attachment order of the same type, the 'This Period' deduction is also updated on the employee's Attachment Order form.

%	Perm. Value	Temp. Value	Units	Rate	Description	T.P.	T.D.L.P.	T.D.T.P.
%	4.00	0.00	0.00	0.0000	Ees CoPen	150.06	146.40	296.46
%	5.00	0.00	0.00	0.0000	Ers CoPen	187.58	183.00	370.58
%	10.00	0.00	0.00	0.0000	AVC	375.15	366.00	741.15
	400.00	0.00	0.00	0.0000	CTAE0	400.00	0.00	400.00

If an employee has more than one attachment order of the same type, only one deduction is created on the employee's Payments and Deductions form rather than one for each attachment order. You are warned about this when the Calculation command is run. If you override the attachment order value in the Temp box on the employee's Payments and Deductions form, that value will be deducted from the employee's pay but the attachment order will not get updated because there is more than one of the same attachment type. You must manually change the relevant attachment type on the Attachment Orders form to specify the total paid amount and the amount still to be repaid for each order. This must be done after running the Payroll - Utilities - Update command to close the pay period.

**NB** : Multiple AO's may be attached at any one time.

Box	Description
<b>Order Type</b>	<p>An option that determines the type of attachment order. You can select one of the following from a list:</p> <ul style="list-style-type: none"> <li>• Priority AEO</li> <li>• Non-Priority AEO</li> <li>• Deduction from Earnings Order (DEO)</li> <li>• Community Charge AEO (CCAEO)</li> <li>• Council Tax AEO (CTAEO)</li> <li>• Earnings Arrestment (EA)</li> <li>• Current Maintenance Arrestment (CMA)</li> <li>• Magistrates Courts Fines AEO (MCF).</li> </ul>
<b>Priority</b>	<p>A number that identifies the priority of the attachment. Each AO must have a unique priority number, so if more than one attachment order record is created, this determines the order in which they are processed. This is particularly relevant for multiple AO's. Each AO must have a unique priority. When attaching a new AO to an employee record with existing AO's if that order is given the same priority as an existing order then that existing order and any subsequent orders will have their priorities automatically 'shuffled' down.</p>

<b>Post March 2003 Scheme</b>	<p>In November 2003 the Child Support Agency (CSA) issued an update concerning the calculation of Deduction from Earnings Orders (DEOs)—the official term used for a child support deduction. A new Child Support scheme came into place earlier in 2003. The CAS refers to this new scheme as the 'Post March 2003 scheme'. The old scheme is referred to as the 'Pre March 2003 scheme'.</p> <p>Under the Pre March 2003 scheme, any shortfall between what is earned in a pay period and the protected earnings rate is carried forward to the next pay period. Under the Post March 2003 scheme, any such shortfall must not be carried forward. The Payroll module caters for this change automatically. This Post March 2003 Scheme option becomes available if you select a DEO type attachment order in the Order Type box. You must select this option if the DEO applies to the Post March 2003 scheme; otherwise leave the option cleared.</p> <p>When you select the option, the application displays the message: 'By selecting the 'Post March 2003 Scheme' for a DEO any shortfall in protected earnings will not be carried forward to the next pay period.'</p> <p>The Payroll's calculation process will automatically handle the shortfall in earnings, depending upon whether the DEO is Post March 2003. The Attachment Orders report on the Periodical Reports submenu will highlight a Post March 2003 DEO.</p> <hr/> <p>Note: A DEO issued under the Pre March 2003 scheme has a 10-digit reference number shown on the order, however a Post March 2003 DEO has the employee's National Insurance Number shown on the order.</p>
<b>Normal Deduction Rate</b>	<p>The normal deduction rate for this attachment. This should be based on employees pay frequency so you need to ensure the value entered is for a weekly/2 weekly/4 weekly/monthly deduction from pay.</p> <hr/> <p>Note: This box applies to Priority AEOs, Non-Priority AEO, Deduction from Earnings Orders (DEOs) and Current Maintenance Arrestment (CMAs).</p>
<b>Deduct Admin Fee</b>	<p>An option that determines whether the employer will deduct an administration fee for the AO. This is only available if the Deduct Admin Fee option is selected on the Options Page 3 tab of the Payroll Options form. The amount of the fee is also specified on the Payroll Options form.</p>
<b>Reference</b>	<p>A reference for the AO.</p>
<b>Protected Earnings</b>	<p>The value or percentage of an employee's earnings that is protected from AO. This determines the level of earnings from which no further attachment deductions can be made. This can be a discrete value or a percentage. If the value you enter is a percentage, you must select the Protected Earnings is a % option.</p> <hr/> <p>Note: This box applies to Priority AEOs, Non-Priority AEO and Deduction from Earnings Orders (DEOs)</p>
<b>Date Issued</b>	<p>The date on which the AO was issued.</p>
<b>Total to be Paid</b>	<p>The total amount of the AO to be paid by the employee.</p>
<b>Completed</b>	<p>An option that indicates when the AO is complete. If selected, the application will check whether the deductions to-date equate with the total to be paid. A message 'Please use Employee Payment &amp; Deductions to override the calculated final deduction value for this attachment order if required' will appear.</p>
<b>Date Completed</b>	<p>The date on which the AO was completed.</p>
<b>To-Date</b>	<p>These boxes indicate the values relating to the AO carried forward and deducted to date.</p>

## 6.14.6 Further Attachment Order Information

### Miscellaneous Field Validation

In order for the product to be a flexible as possible, the following warnings may be displayed to highlight to the user that the 'missing' information is ordinarily required:

- For Priority AEO & Non-Priority AEO, if the total to be paid, normal deduction rate or protected earnings are left blank a warning will specify that the figure should really be provided.

Notes

- For DEO's, if either normal deduction rate or protected earnings are left blank a warning will specify that the figure should really be provided.
- For CMA, if the normal deduction rate is left blank, a warning will specify that the figure should really be provided.
- For a CCAEO, if no 'date issued' is entered a warning that 'Date Issued should be provided' will be displayed. Without it, then the post-April 1992 rates will be applied by default.
- For a CTAE0, if no 'date issued' is entered a warning that the 'Date Issued should be provided' will be displayed. Without it then the post-October 1998 rates will be applied by default.

### Payroll Calculate

The Payments and Deductions form will be automatically updated with the relevant Deduction Profile(s) for the employee. The Deduction Profile for Admin Fee will also be added if relevant. The user may temporarily override the Perm Value figure. This will be made apparent on the Calculation Report and will be cleared for the next pay period.

%	5.00	0.00	0.00	0.0000	Ers CoPen
%	10.00	0.00	0.00	0.0000	AVC
	400.00	305.00	0.00	0.0000	CTAEO

To Calculate the 'attachable earnings' for the employee the AO calculation is performed after Tax and NI has been calculated and after all payments have been made and pre-attachment deductions have been taken. The attachable earnings for the period are based on the sum of payments for the period which are attachable, less Tax and NI for the period, less Employee minimum COMP contributions (only if the employee pays their own) less the sum of those deductions whose profiles are set to 'deduct before attachment'.

For AO's that require rates and bandwidths for calculation the figures will be taken from the SEQAORT table.

Orion Vehicles Leasing		Calculation Report	
Printed 14/03/2011 at 11:23 by MANAGER			
Orion Vehicles Leasing	Calculation Report	Page	1
Report Dated 14/03/2011			
<b>Employee</b>			
1001	Group - Monthly Current Period 3 Mr R Godson	Starts 01/06/2011 Ends 30/06/2011 Paid on 30/06/2011	
	Calculation includes payment of first week in Paternity Pay Period for OSPP (Birth)		
	Calculation includes payment of last week in Paternity Pay Period for OSPP (Birth)		
	Deduction for CTAEO has been overridden		
1002	Mr A Gregory Reinstated		
	Employee intended to start paternity leave on 01/01/2011. Please check OSPP (Birth) details.		
	Employee intended to start paternity leave on 01/01/2011. Please check OSPP (Adopt) details.		
	Employee intended to start adoption leave on 14/04/2011. Please check SAP details.		

The Attachment Orders Form will show details of deductions made so far and any Admin Fee taken by the Employer.

To-Date		DEO Reduced Deduction Reasons	
C/Fwd Deduction :	0.00	Total Amount Deducted :	3000.00
C/Fwd Protect. Earn. :	0.00	Total Admin. Fee Deducted :	4.00
		Reason 1 :	None <input type="checkbox"/> Override
		Reason 2 :	None <input type="checkbox"/> Override

When the 'Total To Be Paid' value is matched or exceeded by the 'Total Amount Deducted' figure the AO will automatically be marked as Completed.

### Employee Transfer

When an employee is transferred to a different pay frequency, if the employee has any active attachment order records the system will warn the user that the deduction values for the AO's must be checked to reflect the new pay frequency.

### Employee Leaver

For 'L' or 'D' type Leavers the system will check whether the employee has active AO's and will automatically mark them as 'Completed'.

### Additional Notes on AO's

Where an Employer receives a Conjoined Arrestment Order (CAO) these are processed by separating out any EA's and CMA's and entering them as single individual EA's and CMA's (noting that CMA's in particular must have their individual daily rates added together to give a combined daily rate).

For certain types of AO's, for example CTAE0, the calculation is based on tables of bandwidths and rates. Because there are so many bandwidths and rates, for all various AO types, rather than providing a form to manage them all the details are provided by a new System database table called SEQAORT.

Whenever the rates change an update to the product will be issued and the Update Data Structures Utility will upgrade the table with the latest rates.

When a CTAE0 is calculated and the employee is paying a student loan, the CTAE0 is not deducted. A new deduction type called Magistrates Court Fine (MCF) has been added, this works in the same way as a CTAE0 except a deduction will still be made even if the employee is currently paying a student loan.

### 6.14.6.1 CMEC Notes

Notes

CMEC Plan to introduce a new Child Maintenance DEO AO from October 2012 onwards. This enforces 3 main areas of change in Opera;

- New DEO setting (1998, 2003 CSA DEO – now 2012)
  - Including a 60% PE
  - New rules
  - New database fields
  - New Calculations
- Updated CMS-DEO Report
  - Update to provide further information on the existing Child Maintenance Schedule report
- Online CMEC DEO file creation
  - to be picked up by the CMEC website – not OFM

Further information may be found @



- <http://www.childmaintenance.org/>
- <http://www.childmaintenance.org/en/childsupport/index.html>
- <http://www.justice.gov.uk/about/hmcts/>
- <http://www.communities.gov.uk/publications/localgovernment/attachmentordersemployers>
- [http://hmctsformfinder.justice.gov.uk/HMCTS/GetForms.do?court\\_forms\\_num=&court\\_forms\\_title=&court\\_forms\\_category=Attachment+of+Earnings](http://hmctsformfinder.justice.gov.uk/HMCTS/GetForms.do?court_forms_num=&court_forms_title=&court_forms_category=Attachment+of+Earnings)
- <http://www.childmaintenance.org/payrollsoftware/index.html>
- <http://www.direct.gov.uk/en/Parents/ChildMaintenance/index.htm>
- <http://www.cmoptions.org/en/calculator/calculator.asp>


 Child Maintenance and Enforcement Commission

Further information found @

<http://www.childmaintenance.org/>

## 6.14.7 Calculation of Attachment Orders

The global calculation deducts Attachment Order amounts for employees who have active records set up on the [Payroll - Processing -Attachment Orders](#) form. A warning is displayed on the calculation's report if an attachment order cannot be paid in full.

### 6.14.7.1 Types of Attachment Orders

These Attachment Orders can be deducted from each employee who has an order defined on the **Attachment Orders** form linked to their record.

These attachment orders are catered for in Opera:

Type	Description
<b>Priority AEO</b>	For the collection of family maintenance and fines. Raised by the High Court, Magistrates Court and the County Court in England and Wales under the Attachment of Earnings Act 1971.
<b>Non-Priority AEO</b>	For the collection of civil debts. Raised by the High Court, Magistrates Court and the County Court in England and Wales under the Attachment of Earnings Act 1971.
<b>Deduction from Earnings Order (DEO)</b>	For the recovery of child maintenance from absent parents' earnings under the Child Support (Collection and Enforcement) Regulations 1992. If a DEO cannot be paid, the calculation updates the employee's record on the Attachment Orders form with a reason for the underpayment. Note: See the <a href="#">Deductions from Earnings Orders (DEOs)</a> Help topic for details of the different types of deduction from earnings orders.
<b>Community Charge AEO</b>	For the collection of unpaid Community charge. Raised by the Local charging Authorities in England and Wales, subsequent to obtaining a Liability Order - 1988.
<b>Council Tax AEO</b>	For the collection of unpaid Council Tax.. Raised by the Local charging Authorities in England and Wales, subsequent to obtaining a Liability Order - 1992.
<b>Earnings Arrestment</b>	For the collection of civil debts or fines. Raised by Scottish courts and since 1997 by HM Revenue & Customs to collect some duties.
<b>Current Maintenance Arrestment</b>	For the collection of family maintenance. Raised by Scottish courts.
<b>Direct Earnings Attachment (DEA)</b> The deduction amount for DEAs is normally calculated using different tables of bandwidths and percentages for weekly and monthly paid employees supplied by the Department of Works and Pensions (DWP). In some circumstances the DWP will allow an alternative fixed amount to be deducted. This type of deduction does not need to be agreed in civil court. It also does not replace any existing attachment orders. The DWP will send a notice (including a payment schedule) to employers when the DEA needs to be implemented for an employee. <hr/> Tip: For more information see <a href="http://www.gov.uk/government/publications/direct-earnings-attachments-an-employers-guide">www.gov.uk/government/publications/direct-earnings-attachments-an-employers-guide</a> .	

### 6.14.7.2 Permitted Reasons for Underpayment of Deductions of Earnings Orders

If a full DEO payment cannot be made the employee record is updated by the [Payroll - Calculation](#) command with the reason for the underpayment. However, you can prevent this by selecting the **Override** box on the attachment order record.

If the reason is updated automatically you should check that it is correct before submitting the [DEO Payment Schedule Report](#) to CMS.

Reason	Description
<b>Left employment</b>	The employee has left this period.
<b>SSP</b>	The employee is being paid Statutory Sick Pay in this period and the deduction cannot be made in full.
<b>SMP</b>	The employee is being paid Statutory Maternity Pay in this period and the deduction cannot be made in full.
<b>OSPP</b>	The employee is being paid Ordinary Statutory Paternity Pay in this period and the deduction cannot be made in full.
<b>Protected Earnings</b>	The employee has protected earnings in this period and the deduction cannot be made in full.
<b>Change of Income</b>	The employee had a change of income in this period. <b>Important:</b> You need to set this manually; it cannot be set automatically by the <b>Calculation</b> command.
<b>Deceased</b>	The employee died in this period.
<b>SAP</b>	The employee is being paid Statutory Adoption Pay in this period and the deduction cannot be made in full.
<b>ASPP</b>	The employee is being paid Additional Statutory Paternity Pay in this period and the deduction cannot be made in full.
<b>Multiple Reasons</b>	There are two or more reasons for the underpayment.
<b>Redundancy</b>	The employee was made redundant in this period.

**Note:** You should verify that the reasons for underpayments is correct and if required amend on the [Payroll - Processing - Attachment Orders](#) form if required.

## 6.14.8 Deductions from Earnings Orders (DEOs)

Child maintenance schemes are the responsibility of the Child Maintenance Service. Part of the responsibilities of the service is to ensure that child maintenance is deducted by employers from a non-resident parent's earnings. These deductions are known as Deductions from Earnings Orders (DEOs).

There are three type of DEO schemes, issued separately in 1993, 2003 and 2012. All schemes are valid but if an employee has a new DEO applied from October 2012 it will be under the 2012 scheme. These are maintained on the Payroll - Processing - Attachment Orders form.

The Child Maintenance Service will inform you what the normal deduction should be for each employee. As it will not know an employee's pay frequency, the deduction will be provided for weekly, two-weekly, four-weekly and monthly deductions. You will then apply the relevant deduction for the employee's pay frequency.

**Note:** DEOs are maintained on the [Payroll - Processing - Attachment Orders](#) form for each affected employee.

### 6.14.8.1 2012 Deductions from Earnings Orders

A new type of DEO is planned to be introduced by CMEC in October 2012.

The 2012 DEO is calculated differently to the 1993 and 2003 DEOs. For this DEO a non-resident parent's protected earnings will be 60% of their attachable earnings. Protected earnings is the proportion of the employee's net pay that cannot be included in the calculation of the child maintenance deduction. This means that, under this scheme, the employee's take-home pay will be at least 60% of their actual net earnings. The actual protected earnings will therefore change if the non-resident parent's attachable earnings changes from one pay period to the next.

If the order cannot be paid in full, the reason for the underpayment will be updated on the Payroll - Processing - Attachment Orders form attached to the employee's record, and included on the DEO Payment Schedule Report and the file that is designed to be uploaded to the self-service web site hosted by the Child Maintenance Service. The shortfall will not be added to the following period's deduction but it will be assessed by the Child Maintenance Service and rescheduled for payment if necessary.

#### Example 1 - a full DEO payment is deducted ...

*An employee is weekly paid and has a normal DEO deduction rate of £80. Their weekly attachable earnings is £450. The protected earnings is calculated as £450 \* 60% = £270. That leaves £180 that can be deducted if necessary. As this is more than the normal DEO deduction rate the full amount is deducted.*

#### Example 2 - a part DEO payment is deducted ...

*An employee is weekly paid and has a normal DEO deduction rate of £80. Their weekly attachable earnings is £190. The protected earnings is calculated as £190 \* 60% = £114. That leaves £76 that can be deducted if necessary. As this is less than the normal DEO deduction rate the full amount cannot be deducted. The balance of £4 is not carried forward to the next pay period.*

### 6.14.8.2 Permitted Reasons for Underpayment of Deductions of Earnings Orders

If a full DEO payment cannot be made the employee record is updated by the [Payroll - Calculation](#) command with the reason for the underpayment. However, you can prevent this by selecting the **Override** box on the attachment order record.

If the reason is updated automatically you should check that it is correct before submitting the [DEO Payment Schedule Report](#) to CMS.

Reason	Description
<b>Left employment</b>	The employee has left this period.
<b>SSP</b>	The employee is being paid Statutory Sick Pay in this period and the deduction cannot be made in full.
<b>SMP</b>	The employee is being paid Statutory Maternity Pay in this period and the deduction cannot be made in full.
<b>OSPP</b>	The employee is being paid Ordinary Statutory Paternity Pay in this period and the deduction cannot be made in full.
<b>Protected Earnings</b>	The employee has protected earnings in this period and the deduction cannot be made in full.

<b>Change of Income</b>	The employee had a change of income in this period. <b>Important:</b> You need to set this manually; it cannot be set automatically by the <b>Calculation</b> command.
<b>Deceased</b>	The employee died in this period.
<b>SAP</b>	The employee is being paid Statutory Adoption Pay in this period and the deduction cannot be made in full.
<b>ASPP</b>	The employee is being paid Additional Statutory Paternity Pay in this period and the deduction cannot be made in full.
<b>Multiple Reasons</b>	There are two or more reasons for the underpayment.
<b>Redundancy</b>	The employee was made redundant in this period.

### 6.14.8.3 1993 and 2003 Deductions from Earnings Orders

There are also two other types of child maintenance schemes, one was introduced in 1993, the other in 2003. These child maintenance schemes will be used alongside the new scheme. Non-resident parents can continue to pay into 1993 and 2003 schemes. If a non-resident parent joins the 2012 scheme, any existing payments into the 1993 or 2003 scheme will stop. Non-resident parents who already pay into the older schemes can apply for them to be stopped and reassessed for eligibility for the new scheme. Warnings will be displayed after the calculation of a 2012 DEO if the non-resident parent also has active 1993 or 2003 DEOs on their employee record.

*If a non-resident parent's attachable earnings does not cover the amount of the DEO for the pay period the balance is added to the following period's deduction.*

### 6.14.8.4 DEO Payment Schedule Report

The DEO payment schedule report, which is submitted by employers to CMS for each pay period when DEOs are deducted, can be saved as a file that can be uploaded to the CMS self-service web site. It can also be printed.

For more information about the new scheme, go to [www.childmaintenance.org](http://www.childmaintenance.org).

## 6.15 E-mail Payslips & P60s

### 6.15.1 To Set up Payroll for Emailing Payslips and P60s

Opera 3 includes the feature to send password-protected payslips and P60s in PDF format to your employees.

#### 6.15.1.1 Pegasus Scheduler (with server-side processing)

Pegasus Scheduler creates the PDF files for payslips and P60s, password-protects them, and then forwards them to your email server to send to your employees. This requires Pegasus Scheduler (2.10 or later) to be installed and configured. Configuration includes entering your email server settings on the Set Options form in Pegasus Scheduler.

Server-side processing means that the work required to do these tasks is done on your server rather than workstation PCs. So you don't have to wait whilst these tasks are running; you can carry on working in Opera 3 as normal.

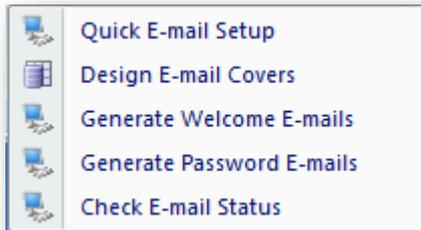
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**Tip:** Please see the Opera 3 Installation Guide for installation instructions. The guide is installed with Opera 3 and also available on the [Opera 3 Info Centre](#).

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1. Open the Payroll folder and then click Utilities or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Utilities. Click Set Options and enter the email address and name under Sender e-mail for payslips & P60s. This will be used for all emails sent from Payroll. Payroll is now set up for emailing payslips and P60s.
2. Open the Payroll folder and then click E-mail Admin or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - E-mail Admin.
3. Click Quick E-mail Setup and select either:
  - I. Enter e-mail details now on the next form and complete the details on the next form, or
  - II. Create skeleton CSV for importing later (only available if you log on as the ADMIN user).
    - i. Either accept the filename suggested or enter a different name, and select Open when done to open the file.
    - ii. Update the details in the file, including the email addresses, passwords, and indicate which email addresses to use for emailing the payslips and P60s. Save the file and note the location.
    - iii. Open the System folder and click Import or click the Administration tab on the Ribbon Bar and then click Import.
    - iv. Open the Import Wizard:
      - a. Select Payroll Employee Contact Details and click Next.
      - b. In the Payroll Employee Contact Details box, locate the CSV file and click Next.
      - c. Select the options for the import and click Next.
      - d. Click Start. Close the wizard after the import.
4. Click Design E-mail Covers and create your welcome, password, payslip and P60 email covers.
5. Open the Payroll folder and then click Processing or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Processing.

Check the email details for each employee are recorded on the [Payroll - Processing - Details & Bank](#) form. Also make sure that the Confirmation Date is recorded to confirm that the email addresses and password are correct. Any employees without this date will not be sent payslips or P60s.



Important: You must now add your email server settings in Pegasus Scheduler. Follow the [To Set Up Scheduler Options](#) Help topic for details. When you've done that you can send your welcome emails using the [Payroll - E-mail Admin - Generate Welcome E-mails](#) form and password emails using the [Payroll - E-mail Admin - Generate Password E-mails](#) form.

Notes:

- Payslips are sent from the [Payroll - Payment Reports - Payslips](#) form.
- P60s are sent from the [Payroll - EOY/Special Reports - P60 End of Year Returns](#) form.

## 6.15.2 E-mail Administration

Opera 3 includes the feature to send password-protected payslips and P60s in PDF format to your employees.

### 6.15.2.1 Pegasus Scheduler (with server-side processing)

Pegasus Scheduler creates the PDF files for payslips and P60s, password-protects them, and then forwards them to your email server to send to your employees. This requires Pegasus Scheduler (2.10 or later) to be installed and configured. Configuration includes entering your email server settings on the Set Options form in Pegasus Scheduler.

Server-side processing means that the work required to do these tasks is done on your server rather than workstation PCs. So you don't have to wait whilst these tasks are running; you can carry on working in Opera 3 as normal.

**Tip:** Please see the Opera 3 Installation Guide for installation instructions. The guide is installed with Opera 3 and also available on the [Opera 3 Info Centre](#).

These forms are in this section:

Form	Description
<a href="#">Quick E-mail Setup</a>	Sets up your employees with email addresses and passwords to receive payslips and P60s by email.
<a href="#">Design E-mail Covers</a>	Creates email covers to be used when the following are sent: <ul style="list-style-type: none"> <li>• Welcome emails</li> <li>• Password emails</li> <li>• Payslips</li> <li>• P60s.</li> </ul>

<a href="#">Generate Welcome E-mails</a>	Sends welcome emails to employees who have been set up to receive payslips and P60s by email.
<a href="#">Generate Password E-mails</a>	Sends password reminders to employees who have been set up to receive payslips and P60s by email.
<a href="#">Check E-mail Status</a>	Checks the status of the previous email run in Pegasus Scheduler and then makes sure that each employee is updated with the correct status. This is not necessary the first time emails are generated but must be done every other time.

Notes

**Tip:** To set up Payroll for email, follow the steps in the [To Set up Payroll for Emailing Payslips and P60s](#) Help topic.

**Tip:** To see a report of emails sent, who sent them, when they were sent and so on, use the [Historical Emailed PayslipsP60s Summary](#) report.

### 6.15.2.2 Quick E-mail Setup

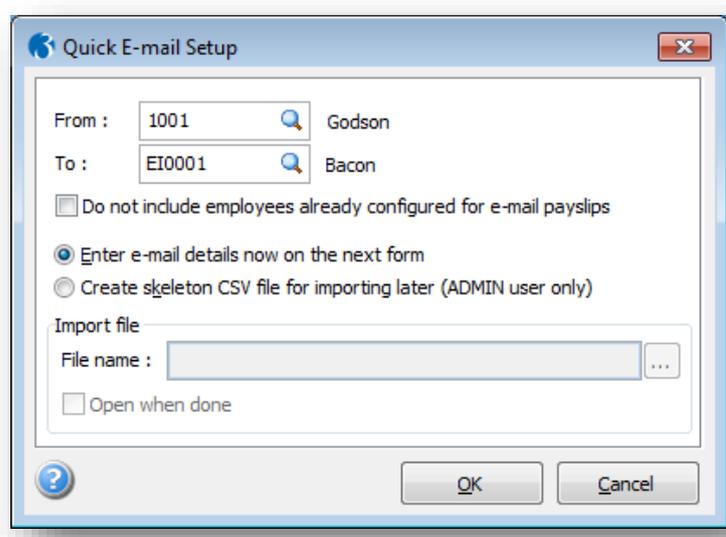
Use the Quick E-mail Setup form to update the contacts database in Payroll with your employees' email addresses and passwords so that they can receive payslips and P60s by email.

You have the choice of:

- entering the email addresses and passwords in Opera 3 as part of this process, or
- creating a skeleton file that you can update in Microsoft Excel and then import into Opera 3 using the [Import wizard](#).

Note: Any existing email addresses held in Personnel for employees will automatically get copied to the contacts database in Payroll when the [System - Utilities - Update Data Structures](#) command is run. This only happens once when the contacts database is created after upgrading to Opera 3 (2.21 or later). Email addresses are displayed on the [Payroll - Processing - Details & Bank](#) form.

Open the Payroll - E-mail Admin form and select Quick E-mail Setup.



Box	Description
<b>Do not include employees already configured for e-mail payslips</b>	Select to ignore employees who have already been set up to receive payslips and P60s (have had their email address, password, and confirmation date set up on the <a href="#">Payroll - Processing - Details &amp; Bank</a> form).
<b>Enter e-mail details now on the next form</b>	Select to choose employees to receive payslips and P60s and enter their email addresses and passwords as part of this process in Opera 3.
<b>Create skeleton CSV file for importing later</b>	Select to create a file of all the selected employees with some of their details from Payroll, to enter the email addresses and passwords in Microsoft Excel. The file can then be imported.

**Tip:** To set up Payroll for email, follow the steps in the [To Set up Payroll for Emailing Payslips and P60s](#) Help topic.

This feature is available in Opera 3

### Entering the email addresses and passwords in Opera 3

Reference	Forenames	Surname	Work e-mail	Home e-mail	Password
1001	Richard	Godson	antony.angell@pegasus.co.uk		*****
1002	Andrew	Gregory			*****
1003	David Charles	Wellington			*****
1004	Paul	Sharples			*****
2001	Laura	Quigley			*****
2002	Brian	Jones			*****
2003	Liz	Gins			*****
2004	Wendy	Turner			*****
3001	Keith	Harris			*****

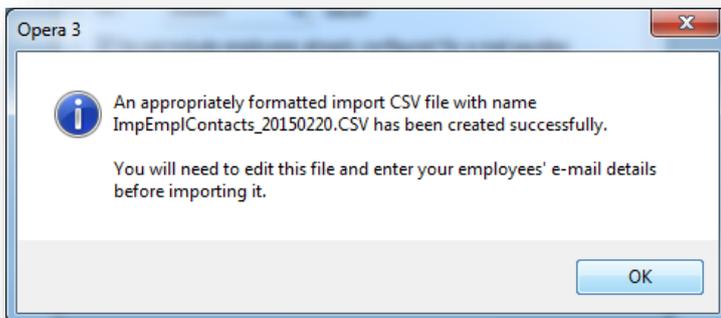
### Payroll Employee Contact Details

The table shows the database file that are updated when employee contact details are imported, along with the mandatory fields that must be part of the import file.

Type of File	Database Updated	Mandatory Fields
<b>Payroll Employee Contact Details</b>	WCONTACTS	WCN_REF (Employee Reference)

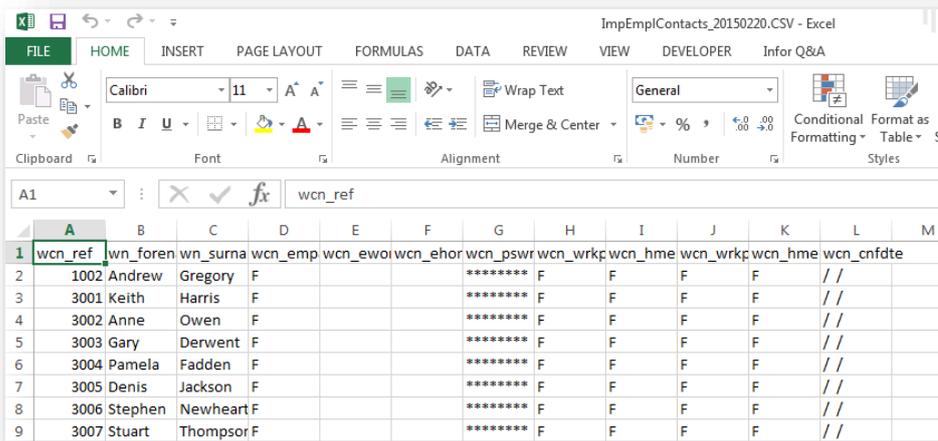
**Tip:** Use the [Payroll - E-mail Admin - Quick E-mail Setup](#) form to create a skeleton import file. Some of the employee information will be included automatically, the remaining information can be entered in Microsoft Excel before you import the details into Payroll.

Notes



Field	Description
WCN_REF	Employee reference
WCN_EMPAY	Logical flag that determines whether the employee is to receive payslips/P60s via e-mail
WCN_EWORK	Work e-mail address
WCN_EHOME	Home e-mail address
WCN_PSWRD	Password (entered in unencrypted format)
WCN_WRKPAY	Logical flag that indicates the work e-mail is to be used for payslips/P60s
WCN_HMEPAY	Logical flag that indicates the home e-mail is to be used for payslips/P60s
WCN_WRPWD	Logical flag that indicates the work e-mail is to be used for the password
WCN_HMEPWD	Logical flag that indicates the home e-mail is to be used for the password
WCN_CNFDTE	Date to confirm that the e-mail address and password have been received

**Important:** If a contact record already exists in the WCONTACTS table, it will be overwritten by the import record.



**CSV Import File Template**



Can set the password and Import will encrypt it, otherwise default one used

**Mandatory fields include e-mail addresses and settings**

**Notes:**

1. Eight asterisks represents an existing password, meaning passwords will not be imported.
2. If a password is entered it will be encrypted when imported.
3. At least one of WCN\_WRKPAY, WCN\_HMEPAY, WCN\_WRPWD or WCN\_HMEPWD must be set to T.
4. If either WCN\_WRKPAY or WCN\_WRPWD is T then the WCN\_EWORK email address must also be entered.
5. If either WCN\_HMEPAY or WCN\_HMEPWD is T then the WCN\_EHOME email address must also be entered.

### 6.15.2.3 Design E-mail Covers

Notes

Use the Design E-mail Covers form to create email covers to be used when the following are sent:

- Welcome emails
- Password emails
- Payslips
- P60s.

Open the Payroll - E-mail Admin form and select Design E-mail Covers.

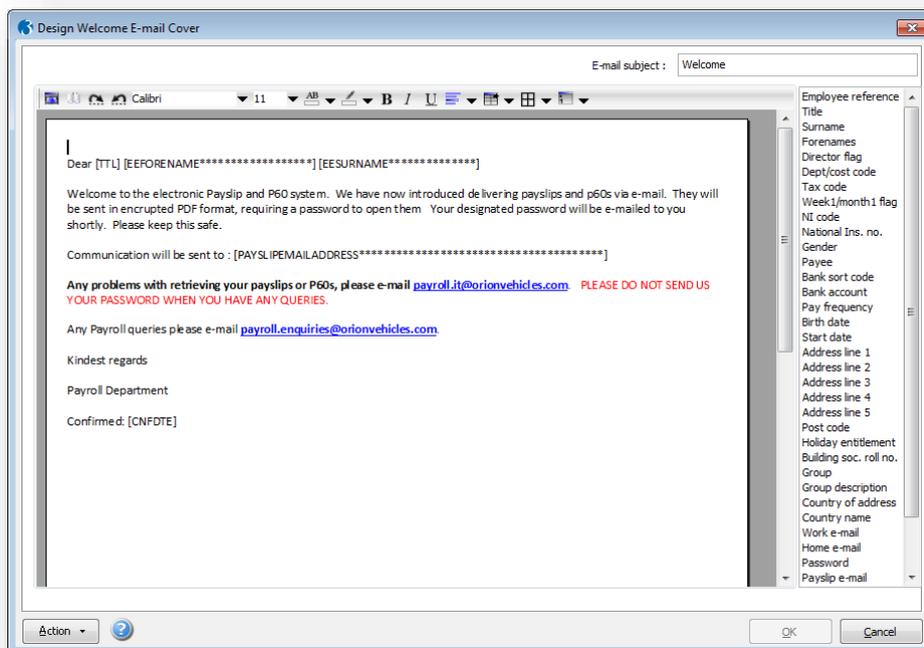
You can format the email cover using the icons on the toolbar. Screen tips are shown when you hover your mouse pointer over the icons.



#### Tips:

1. Double-click each required variable in the right-hand pane to add it to the editor.
2. Click Preview/Edit on the Action menu to preview or edit the content.
3. Click Clear on the Action menu to clear the contents.

**Tip:** To set up Payroll for email, follow the steps in the [To Set up Payroll for Emailing Payslips and P60s](#) Help topic.



**E-mail Covers** 😊

Designs

- Welcome & Password Covers are global
- Payslips & P60s Covers per group

**Selected fields as listed**

Preview/Edit F12

Clear

Delete

Cancel

This feature is available in Opera 3

### 6.15.2.4 Generate Welcome E-mails

Use the Generate Welcome E-mails form to send welcome emails to employees who have been set up to receive payslips and P60s by email.

Before running this process use the [E-mail Admin - Check E-mail Status](#) form to retrieve the most up to date status of emails.

Open the Payroll - E-mail Admin form and select Generate Welcome E-mails.

Notes

**3 Attachments -** 😬  
Only PDFs can be attached

Box	Description
<b>Attachments</b>	You can attach up to three PDF files to the emails. For example, you could attach company policies and procedures, new starter information, newsletters and so on. <b>Note:</b> Only PDF files are permitted as attachments.
<b>View summary ...</b>	Select to see a preview list before the emails are sent. You will be asked after seeing the preview whether you want to send the welcome emails.

**Tip:** To set up Payroll for email, follow the steps in the [To Set up Payroll for Emailing Payslips and P60s](#) Help topic.

**Tip:** To see a report of emails sent, who sent them, when they were sent and so on, use the [Historical Emailed PayslipsP60s Summary](#) report.

### 6.15.2.5 Generate Password Emails

Use the Generate Password Emails command to send password reminders to employees who have been set up for receive payslips and P60s by email.

Before running this process use the [E-mail Admin - Check E-mail Status](#) form to retrieve the most up to date status of emails.

Open the Payroll - E-mail Admin form and select Generate Password Emails.

Box	Description
<b>Attachments</b>	You can attach up to three PDF files to the emails. For example, you could attach company policies and procedures, new starter information, newsletters and so on. Note: Only PDF files are permitted as attachments.
<b>View summary ...</b>	Select to see a preview list before the emails are sent. You will be asked after seeing the preview whether you want to send the welcome emails.

**Tip:** To set up Payroll for email, follow the steps in the [To Set up Payroll for Emailing Payslips and P60s](#) Help topic.

**Tip:** To see a report of emails sent, who sent them, when they were sent and so on, use the [Historical Emailed PayslipsP60s Summary](#) report.

### 6.15.2.6 Check E-mail Status

Use the Check E-mail Status form before generating emails from Opera. This will check the status of the previous email run in Pegasus Scheduler and then make sure that each employee is updated with the correct status. This is not necessary the first time emails are generated but must be done all other times.

Open the Payroll - E-mail Admin form and select Check E-mail Status.

The screenshot shows a window titled "Check E-mail Status". It contains two main sections: "Last received status" and "Updated status".

**Last received status:**

- Generation pending : 8
- E-mail pending : 0
- Last updated : 03/03/2015

Below this section are two radio buttons:

- Report only
- Report and update correspondence status

**Updated status:**

- Generation pending : 0
- E-mail pending : 0
- Generation/E-mail failed : 0
- E-mail sent : 0

At the bottom of the window are "OK" and "Cancel" buttons, along with a help icon (question mark) on the left.

The Last received status boxes display the status in Opera 3 of the emails that were last generated using either the [Payroll - Payment Reports - Payslips](#) form or the [Payroll - EOY/Special Reports - P60 End of Year Returns](#) form.

The Updated status boxes display the status in Opera 3 of the emails after being updated with the latest status in Pegasus Scheduler.

Status	Description
<b>Generation pending</b>	Correspondence sent to Pegasus Scheduler but still needs to be converted to PDF files.
<b>E-mail pending</b>	Correspondence sent to Pegasus Scheduler that has been successfully converted to PDF files but has not been sent to the <a href="#">SMTP</a> server for transmission.
<b>Generation/E-mail failed</b>	Correspondence sent to Pegasus Scheduler but has either failed the conversion to PDF files or could not be sent to the SMTP server for transmission.
<b>E-mail sent</b>	Correspondence sent to Pegasus Scheduler that has been successfully converted to PDF files and has also been sent to the SMTP server for transmission.

Orion Vehicles Leasing  
Created on 20/02/2016 at 16:36 by ADMIN

**Email Status Update**

Orion Vehicles Leasing  
Email Status Update  
Page 1

Ref	Forename	Surname	Type	Previous Status	Current Status	Message	Action Date
1001	Richard	Godson	Password	Generation pending	E-mail sent		06/02/2015
1001	Richard	Godson	P60	Generation pending	E-mail sent		06/02/2015
1002	Andrew	Gregory	Password	Generation pending	E-mail sent		06/02/2015
1002	Andrew	Gregory	P60	Generation pending	E-mail sent		06/02/2015
1003	David Charles	Wellington	Password	Generation pending	E-mail sent		06/02/2015
1004	Paul	Sharples	Password	Generation pending	E-mail sent		06/02/2015
2001	Laura	Quigley	Password	Generation pending	E-mail sent		06/02/2015
2002	Brian	Jones	Password	Generation pending	E-mail sent		06/02/2015

**Tip:** To set up Payroll for email, follow the steps in the [To Set up Payroll for Emailing Payslips and P60s](#) Help topic.

**Tip:** To see a report of emails sent, who sent them, when they were sent and so on, use the [Historical Emailed Payslips/P60s Summary](#) report.

**This feature is available in Opera 3**

## 6.15.3 Historical Emailed Payslips/P60s Summary

Notes

Use the Historical Emailed Payslips/P60s Summary report to see an audit report of all payslips and P60s that have been sent to your employees by email.

### 6.15.3.1 To Print the Historical Emailed Payslips/P60s Summary

1. Open the Payroll folder and then click EOY/Special Reports or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - EOY/Special Reports.
2. Click Historical Emailed Payslips/P60s Summary. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
3. Update the options as necessary.
4. Click OK.
5. On the Publisher form, click the tab to select the output device you want to use and then complete any settings or options you want to apply to the output device. To process the output, click Publish.

**Tip:** You can choose to see just selected email status by using the Status box. Only actual statuses can be selected, so for example if 'Generation/E-mail failed' does not appear in the list, there have been no email failures.

Historical E-mailed Payslips/P60s Summary

Sequence : Employee

Reference

From : 1001 Godson

To : 2004 Turner

Welcome  Password

Payslip  P60

Date

From : 26/01/2015

To : 03/03/2015

User

From : ADMIN The Administrator

To : ADMIN The Administrator

Status : All

Show detailed message

OK Cancel

Notes

Status	Description
<b>Generation pending</b>	Correspondence sent to Pegasus Scheduler but still needs to be converted to PDF files.
<b>E-mail pending</b>	Correspondence sent to Pegasus Scheduler that has been successfully converted to PDF files but has not been sent to the <a href="#">SMTP</a> server for transmission.
<b>Generation/E-mail failed</b>	Correspondence sent to Pegasus Scheduler but has either failed the conversion to PDF files or could not be sent to the SMTP server for transmission.
<b>E-mail sent</b>	Correspondence sent to Pegasus Scheduler that has been successfully converted to PDF files and has also been sent to the SMTP server for transmission.

Orion Vehicles Leasing  
Created on 20/02/2015 at 15:41 by ADMIN  
Sequenced by: Employee  
Includes: Includes: Welcome,Password,Payslip,P60  
For Account: 1001 to 2004  
For Date: 26/01/2015 to 03/03/2015  
For User: ADMIN  
For Status: All

Ref.	Forename	Surname	Publish Date	User	Type	Status	Message	Action Date
1001	Richard	Godson	26/01/2015	ADMIN	Welcome	E-mail sent		26/01/2015
1001	Richard	Godson	26/01/2015	ADMIN	Password	E-mail sent		26/01/2015
1001	Richard	Godson	26/01/2015	ADMIN	Password	E-mail sent		26/01/2015
1001	Richard	Godson	26/01/2015	ADMIN	Payslip	E-mail sent		26/01/2015
1001	Richard	Godson	26/01/2015	ADMIN	Password	E-mail sent		26/01/2015
1001	Richard	Godson	26/01/2015	ADMIN	Password	E-mail sent		26/01/2015
1001	Richard	Godson	26/01/2015	ADMIN	Password	E-mail sent		26/01/2015
1001	Richard	Godson	27/01/2015	ADMIN	Payslip	E-mail sent		27/01/2015

## 6.15.4 Resending Individual Payslips & P60s

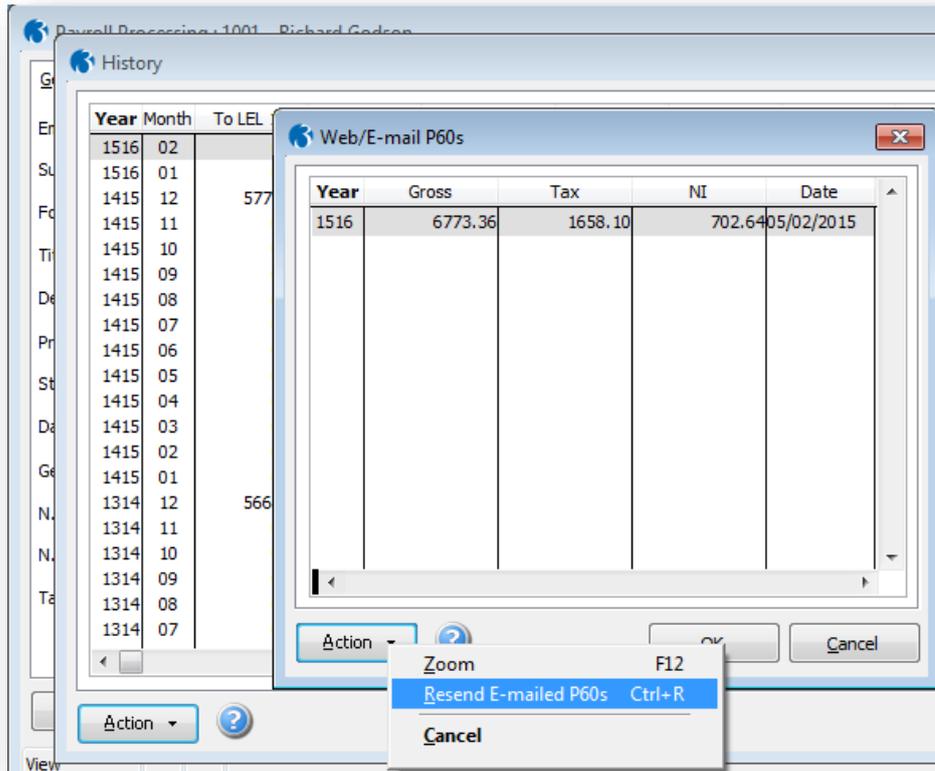
Payslips and P60s can be resent using the Employees History form.

### Payslips

Year	Month	To LEL 1a	LEL-PT 1b	PT-UAP 1c	UAP-UJEL 1d	EEs+ERs NI 1e	EEs NI 1f	SSP 1g	SMP 1h
1516	02	0.00	0.00	0.00	0.00	84.07	39.36	0.00	0.00
1516	01	0.00	0.00	0.00	0.00	845.40	356.88	0.00	0.00
1415	12	5772.00	2184.00	32084.00	1825.00	843.63	353.36	0.00	0.00
1415	11	0.00	0.00	0.00	0.00	756.13	342.54	0.00	0.00
1415	10	0.00	0.00	0.00	0.00	756.13	342.54	0.00	0.00
1415	09	0.00	0.00	0.00	0.00	756.13	342.54	0.00	0.00
1415	08	0.00	0.00	0.00	0.00	756.13	342.54	0.00	0.00
1415	07	0.00	0.00	0.00	0.00	756.13	342.54	0.00	0.00
1415	06	0.00	0.00	0.00	0.00	756.13	342.54	0.00	0.00
1415	05	0.00	0.00	0.00	0.00	756.13	342.54	0.00	0.00
1415	04	0.00	0.00	0.00	0.00	756.13	342.54	0.00	0.00
1415	03	0.00	0.00	0.00	0.00	756.13	342.54	0.00	0.00
1415	02	0.00	0.00	0.00	0.00	756.13	342.54	0.00	0.00
1415	01	0.00	0.00	0.00	0.00	756.13	342.54	0.00	0.00
1314	12	5668.00	2087.00	32285.00	1410.00	756.90	340.92	0.00	0.00
1314	11	0.00	0.00	0.00	0.00	757.71	341.08	0.00	0.00
1314	10	0.00	0.00	0.00	0.00	757.71	341.08	0.00	0.00
1314	09	0.00	0.00	0.00	0.00	757.71	341.08	0.00	0.00
1314	08	0.00	0.00	0.00	0.00	757.71	341.08	0.00	0.00
1314	07	0.00	0.00	0.00	0.00	757.71	341.08	0.00	0.00

P60s

Notes



**NB:** Passwords, e-mail address and attachments (whole build of e-mail) stored with e-mail parameters as sent for that period – all held in the SQL tables. Original Password/address is used (if it changed since it was sent), as well any attachments etc.

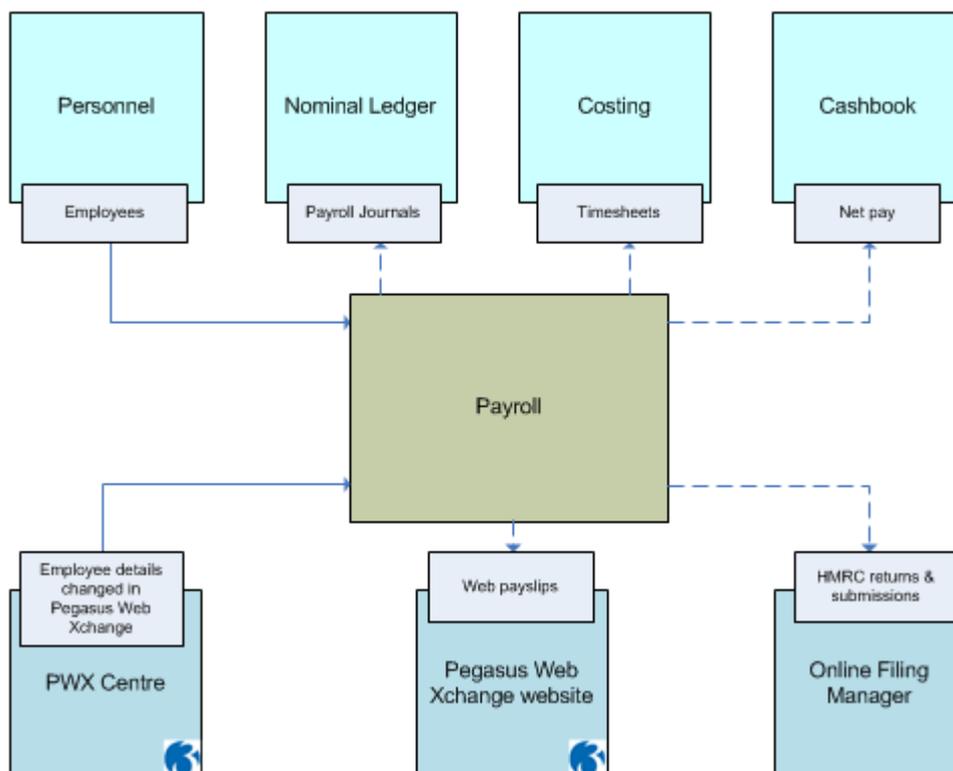
Adheres to retain Web/E-mail setting in Set Options

## Accreditation Training Courseware

### 7 Pegasus Web Xchange – Payroll Self Service

Payroll is designed to be an integral part of the Opera software solution, although it can be used on a stand-alone basis without integration to the Personnel application, Nominal Ledger, Costing or Cashbook. Payroll provides all the functionality necessary for coping with the increasing requirements and complexities of Payroll, to HMRC PAYE Recognition Scheme standards.

#### How the Payroll application links to other applications



- **Personnel.** This is automatically linked to Payroll when it is used. Both applications share some of the same employee details. A employee record created in Payroll will create a personnel record automatically. Similarly, a employee record created in Personnel will create an employee record in Payroll - marked as 'Personnel only'. You need to complete additional details in the Payroll application, such as employee profile and NI code, before the person can be included in other payroll processes. If you are using Full SSP Processing - controlled by a [Payroll - Utilities - Set Options](#) option, you can record SSP absence in either Payroll or Personnel.
- **Nominal Ledger.** If Nominal Ledger is linked to Payroll using the respective option is ticked on the [System - Maintenance - Company Profiles](#) form. If linked to the Nominal Ledger, analysis may be via Nominal Ledger Cost Centres and/or Departments. If linked to the Advanced Nominal Ledger analysis may also be via two additional dimensions. For detailed information about this feature, see the [Advanced Nominal Ledger](#) Help topic.
- **Costing.** If Costing is linked to Payroll using the respective option is ticked on the [System - Maintenance - Company Profiles](#) form).
- **Cashbook.** If Cashbook is linked to Payroll using the respective option is ticked on the [System - Maintenance - Company Profiles](#) form).
- **Importer.** Timesheets can be imported into Payroll.

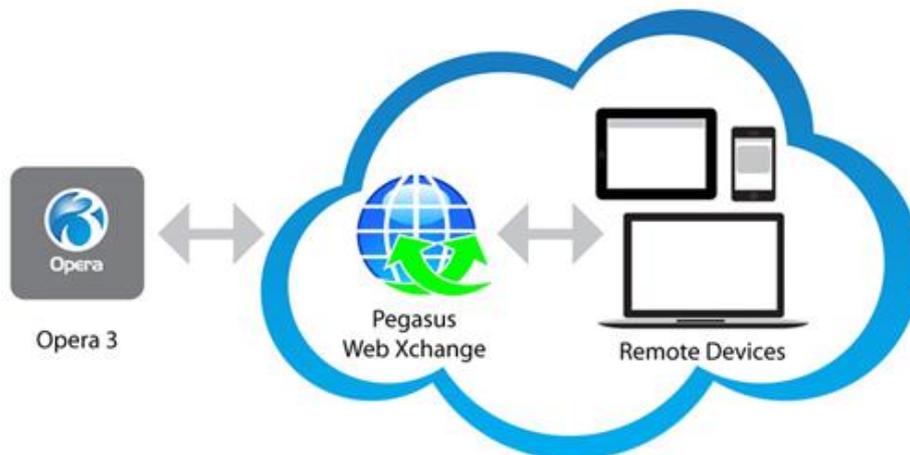
- Pegasus Web Xchange (Pegasus Web Xchange provides a set of services to securely access and view Opera 3 data via a web browser. Users can log in from a range of devices using web browsers such as Internet Explorer, Google Chrome, Mozilla Firefox and Safari.) and Payroll Self Service(Payroll Self Service provides a secure and easy way for your employees to access their details including payslips and P60s.) (Opera 3 only)

A separate application for employees to view and change their details on the Payroll Self Service website, and view their payslips and P60 (End of Year Certificates).

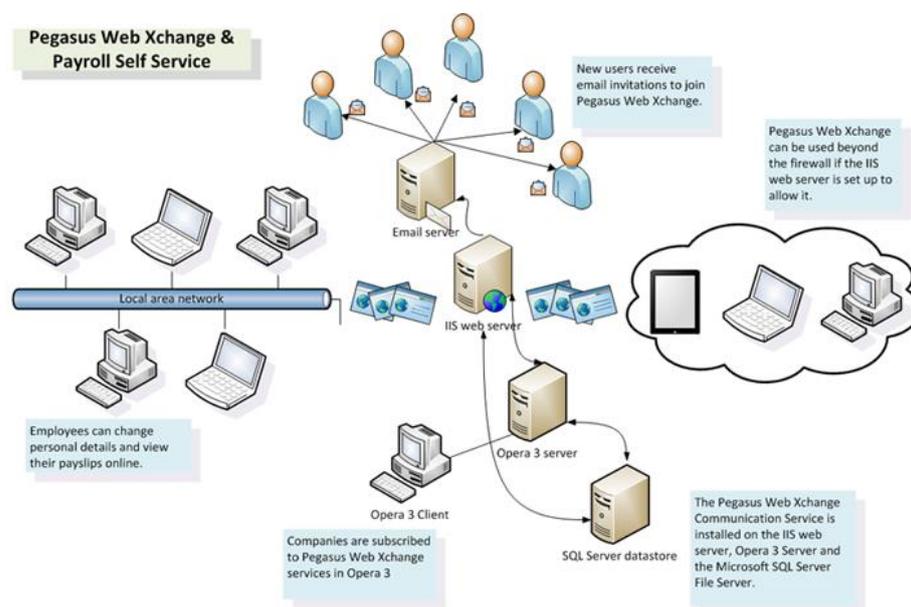
- Web payslips are uploaded from Payroll - Payment Reports - Payslips
  - P60 (End of Year Certificates) are uploaded from Payroll - EOY/Special Reports - P60 End of Year Returns
  - Changes to employee details in Payroll are automatically uploaded
  - Changes to employee details on the website are imported into Payroll after they are authorised in the System Manager - PWX Centre.
- [Pegasus Online Filing Manager](#), a separate Pegasus application used for filing HMRC returns and Real Time Information submissions online to the Government Gateway.

## 7.1 Introduction to Pegasus Web Xchange

Using new browser based technology, Pegasus Web Xchange provides a set of services that are used to securely access and view Opera 3 data via a web browser. Users can log in using a range of devices and web browsers such as Internet Explorer, Google Chrome, Mozilla Firefox and Safari.



Pegasus Web Xchange includes a 'Communications Service', a website and the Payroll Self Service feature. Together these components, which can be installed on separate machines or an individual machine, make up the 'Pegasus Web Xchange Infrastructure'. In this diagram separate machines are used for the IIS website server, the SQL Server data store and the Opera 3 (2.00) Server. However a single machine could be used for all components.



### 7.1.1 Pegasus Web Xchange Communications Service

The Communications Service is a Microsoft Windows service that is used to send changes made on the website and in Opera 3 to the SQL Server databases in the Pegasus Web Xchange infrastructure. Minimal bandwidth is used because only a small subset of Opera 3 data is sent between servers. It is installed independently of Opera 3 and the website.

The service is configured to start automatically once it is installed and then runs automatically in the background on each machine.

In particular it is used to:

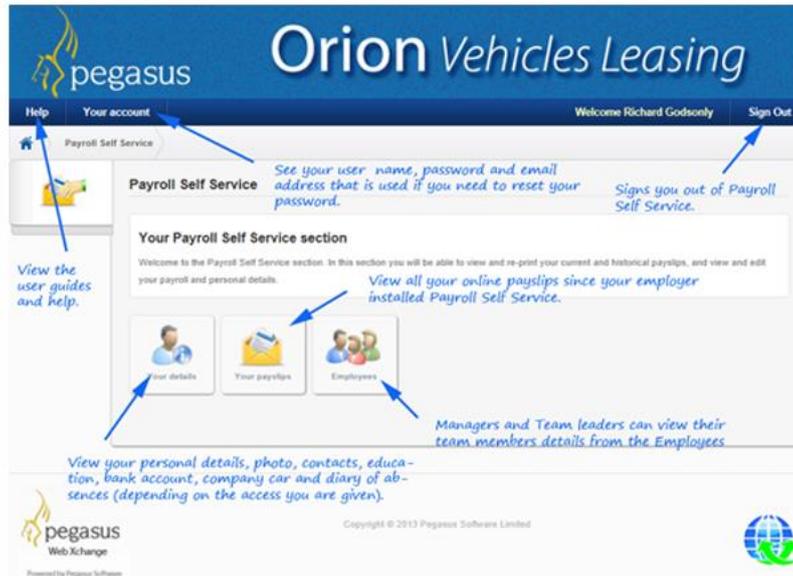
- Send and receive commands, and complete tasks when it receives a command
- Forward commands to another server if necessary
- Act on a timed command to be processed on a server.

The Communications Service must be installed on the machines where Opera 3 and the IIS web server are installed. If a different machine is used for the SQL Server data store, it can optionally also be installed on that machine to speed up the communication.

In the simplest scenario, where just one machine is used for the website, SQL Server data store and Opera 3 server software, the Communications Service must be installed once. In more complex scenarios, where separate servers are used, it must be installed multiple times.

## 7.1.2 Payroll Self Service

Payroll Self Service is the first Pegasus Web Xchange feature which provides you with a secure and easy way for your employees to access their payroll details in Opera 3. This integrates with the Opera 3 Payroll & HR application to allow your employees to view their details and payslips, and also change their details without being an Opera 3 user. Depending on how Pegasus Web Xchange has been set up they can do this at work or at home.



## 7.2 Opera 3 & PWX/PSS

### 7.2.1 PWX Centre

The **PWX Centre** in the System Manager is the central point for Pegasus Web Xchange functions in Opera 3 where you can do the following:

- Subscribe or unsubscribe companies for Pegasus Web Xchange
- Authorise and accept, or reject, changes made on the website into Opera 3
- Reorganise the local Pegasus Web Xchange audit records.
- Define who should receive desktop message notifications on the Opera 3 desktop and how often Opera 3 should check for website changes that need to be authorised. The notifications are displayed when a nominated person or member of a nominated group logs in to Opera 3.

#### 7.2.1.1 Introduction to PWX Centre

This feature is available in Opera 3

The PWX Centre is the central portal for viewing and dealing with changes made on the Pegasus Web Xchange website. This is where you subscribe your companies to Pegasus Web Xchange services (the first being Payroll Self Service), import changes made on the website, suspend or resume synchronisation, and so on.

Two tabs are used to display information: the PWX tab displays a view of changes made for all companies, the Company tab displays a view of changes for the active company.

### ***Pegasus Web Xchange & Payroll Self Service***

Using new browser based technology, Pegasus Web Xchange provides a set of services to securely access and view Opera 3 data via a web browser. Users can log in from a range of devices using web browsers such as Internet Explorer, Google Chrome, Mozilla Firefox and Safari.

Payroll Self Service is the first Pegasus Web Xchange feature which provides you with a secure and easy way for your employees to access their payroll details in Opera 3. This integrates with the Opera 3 Payroll & HR application to allow your employees to view their personal details, payslips and P60s, and also change their details. Depending on how Pegasus Web Xchange has been set up they can do this either at work or at home.

### ***Pegasus Web Xchange Communications Service***

Opera 3 uses the Pegasus Web Xchange Communications Service to check for changes on the website. This is a Microsoft Windows service that is used to send changes made on the website and in Opera 3 to the SQL Server databases in the Pegasus Web Xchange infrastructure. The service is configured to start automatically once it is installed and then runs automatically in the background on each machine.

Changes made on the Payroll Self Service website are imported into Opera 3 after being authorised in the PWX Centre. Changes made in Payroll and Personnel that need to be on the Payroll Self Service website are automatically updated.

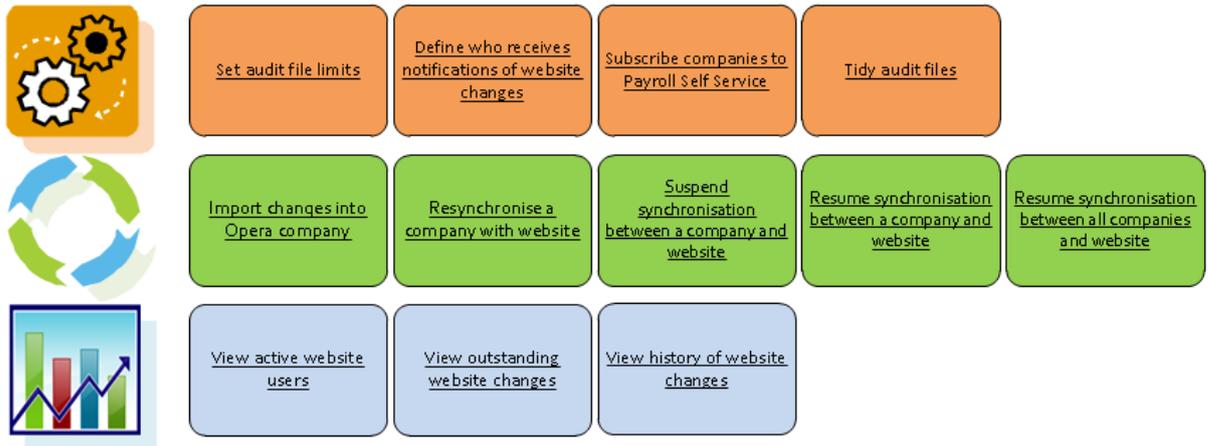


#### **7.2.1.2 Features of PWX Centre**

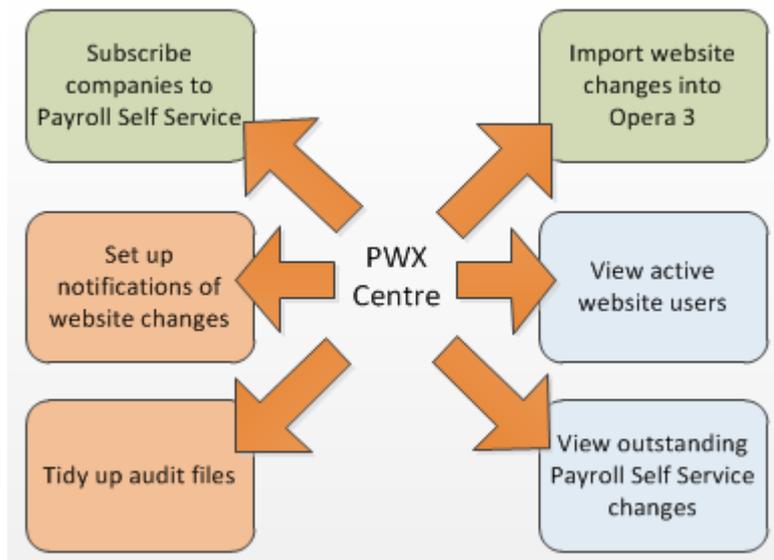
The information on the form is displayed at two levels. Firstly an overall view of all the changes made for all companies, and secondly a view of details only for the company currently logged in to.

Using the items on the Action menu you can do all the necessary Pegasus Web Xchange related tasks:

Notes



- Subscribe companies to Pegasus Web Xchange. Subscription involves the copying of selected data from Opera 3 to the Pegasus Web Xchange databases using a wizard run from the PWX Centre. In the first release companies can be subscribed to the Payroll Self Service feature. Any relevant changes in the Payroll application after a company has been subscribed to Payroll Self Service are automatically uploaded to the website. This includes when new employee details are added or when existing employees are deleted 'by hand', and also when data is deleted by Opera itself, for example in the Payroll - Utilities - Update or EOY/Special Reports - End of Year Cleardown commands. This therefore keeps the Payroll Self Service storage database and Opera database in sync.
- Authorise and import into Opera 3 changes that have been made on the Pegasus Web Xchange website. It is also possible to reject changes made on the website.
- Define how long audit information of Pegasus Web Xchange changes is retained in Opera 3, and remove old audit records.
- Define who should receive on-screen notifications in Opera 3 when changes have been made on the website, and how often Opera 3 should check for changes.



### 7.2.1.3 Set Up and Maintenance

Task	Tab	Description
<b>Set audit file limits</b>	PWX	The <a href="#">Set Options</a> form where you define the number of days of audit records that must always be retained.
<b>Define who receives notifications of website changes</b>	PWX	The <a href="#">Notifications</a> form is where you define who should receive on-screen notifications in Opera 3 when changes have been made on the website, and how often Opera 3 should check for changes.
<b>Subscribe companies to Payroll Self Service</b>	PWX	<p>The <a href="#">Subscription</a> wizard is where you subscribe and unsubscribe one or more companies to Pegasus Web Xchange and Payroll Self Service. Subscription involves the copying of selected data from Opera 3 to the Pegasus Web Xchange databases using a wizard run from the PWX Centre.</p> <p>Any relevant changes in the Payroll application after a company has been subscribed to Payroll Self Service are automatically uploaded to the website. This includes when new employee details are added or when existing employees are deleted 'by hand', and also when data is deleted by Opera itself, for example in the <a href="#">Payroll - Utilities - Update</a> or <a href="#">EOY/Special Reports - End of Year Cleardown</a> commands. This therefore keeps the Payroll Self Service storage database and Opera database in sync.</p>
<b>Tidy audit files</b>	PWX	The <a href="#">Reorganise</a> form is where you can remove Pegasus Web Xchange audit records from the Opera 3 database.

### 7.2.1.4 Import and Synchronise Changes

Opera 3 uses a Windows service called 'Pegasus Web Xchange Service' on the computer to communicate with Pegasus Web Xchange. If the Windows service has stopped a menu item may either be disabled or a message will be displayed when they are used. Once the service is started the menu items will be available again. See the Windows Help to instructions to start the service.

**Note:** The Company tab is disabled to if the active company has not been subscribed to Pegasus Web Xchange.

Task	Tab	Description
<b>Import changes into Opera company</b>	Company	<p>The <a href="#">Import Requests</a> form is where you authorise and import, or reject, changes that have been made on the Payroll Self Service website.</p> <p>Note: If the Windows service has stopped this menu item will be disabled.</p>
<b>Resynchronise a company with the website</b>	Company	<p>To resynchronise the data on the Payroll Self Service website using the data in Opera 3. This is necessary in the unlikely event that the data has become unsynchronised.</p> <p>This will completely resynchronise the "mirrored" data for all users on the Payroll Self Service website with the current Opera 3 company.</p> <p>Note: This is available if you are logged in as 'ADMIN'.</p>
<b>Suspend or resume synchronisation between a company and the website</b>	Company	<p>You will need to resume synchronisation after using the <a href="#">System - Utilities - Restore</a> command to restore the data for a company. It would not otherwise be necessary to use this command because the suspension and resumption of synchronisation should be done automatically in Opera 3. These commands will suspend or resume synchronisation between the company you are currently logged on to and the website.</p> <p>Note: This is available if you are logged in as 'ADMIN'.</p>
<b>Resume all synchronisation between all companies and the website</b>	PWX	<p>It would not normally be necessary to use this command because synchronisation is normally done automatically in Opera 3. If this does not happen this will resume synchronisation between Opera 3 and the website for all companies.</p> <p>Note: This is available if you are logged in as 'ADMIN'.</p>

### 7.2.1.5 Views and Reports

Notes

These graphs are displayed on the form:

Graph	Tab	Description
<b>Users</b>	PWX	Displays the number of users licensed to use Payroll Self Service and the number of users who are logged on.
<b>Outstanding Requests</b>	PWX	Displays the number of Payroll Self Service website changes that have yet to be imported into Opera 3 (for all companies).
<b>Outstanding Requests</b>	Company	Displays the number of Payroll Self Service website changes that have yet to be imported into Opera 3 (only for the company logged in to).

This report is available:

Report	Tab	Description
<b>Requests History</b>	Company	Displays the changes made on the website which were then imported into Opera 3 or rejected. The report can be filtered by employees who make the changes on the website, the user who dealt with the request in Opera 3 and by date.

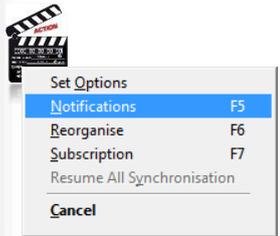
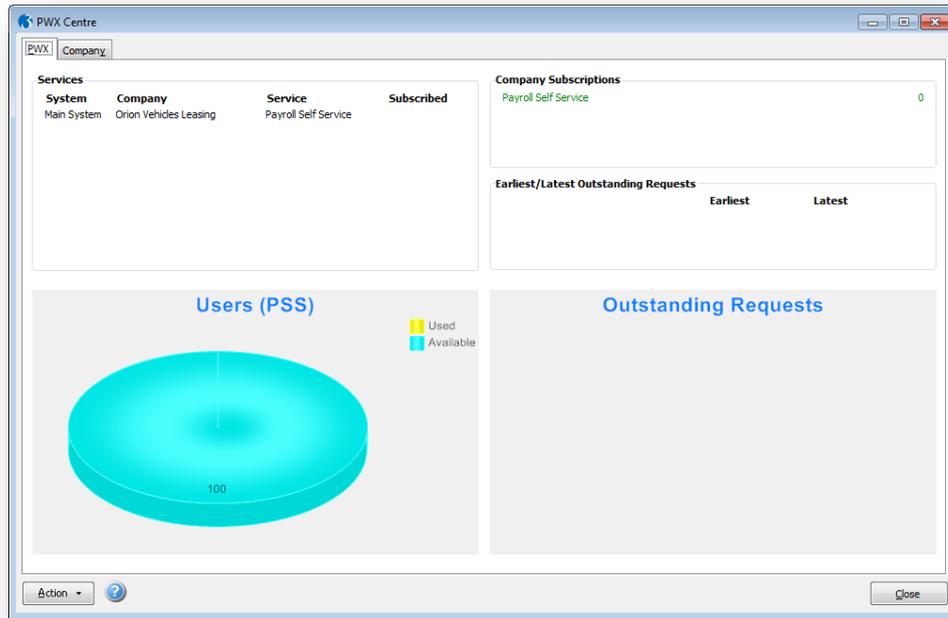
**Note:** Pegasus Web Xchange and must be installed and configured before you can open the PWX Centre. These guides are available for Pegasus Web Xchange and Payroll Self Service:

- Pegasus Web Xchange Installation and Configuration Guide
- Payroll Self Service Setup Guide
- Payroll Self Service User Guide.

These guides are included on the Pegasus Web Xchange CD.

These graphs are displayed on the form:

Notes



Graph	Tab	Description
Users	PWX	Displays the number of users licensed to use Payroll Self Service and the number of users who are logged on.
Outstanding Requests	PWX	Displays the number of Payroll Self Service website changes that have yet to be imported into Opera 3 (for all companies).
Outstanding Requests	Company	Displays the number of Payroll Self Service website changes that have yet to be imported into Opera 3 (only for the company logged in to).

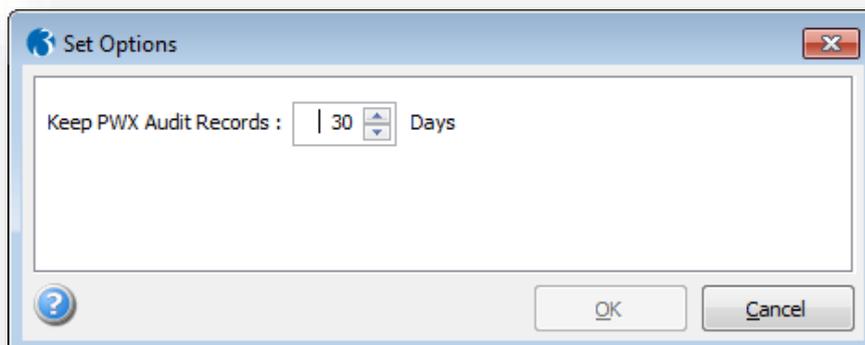
**Note:** Pegasus Web Xchange and must be installed and configured before you can open the PWX Centre. These guides are available for Pegasus Web Xchange and Payroll Self Service:

- Pegasus Web Xchange Installation and Configuration Guide
- Payroll Self Service Setup Guide
- Payroll Self Service User Guide.

These guides are included on the Pegasus Web Xchange CD.

### 7.2.1.6 Set Options (PWX Centre)

This form is opened from the Action button on the [System Manager - PWX Centre](#) form.



The **Set Options** form is where you define the number of days of audit records that must always be retained.

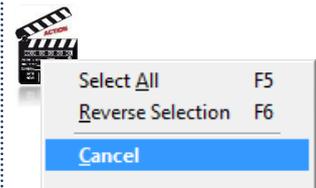
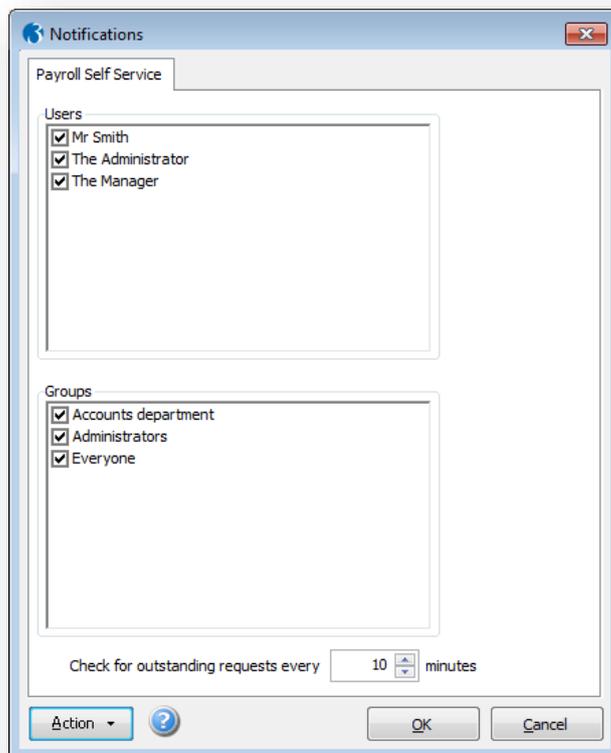
When data is imported into Opera 3 from the Pegasus Web Xchange website audit records are saved in various company audit tables. These records provide you with proof of changes made on the website. The number of audit records that are kept can build up over time so you may need to delete older records periodically. The [audit tables](#) include information about what was changed on the website and who made the changes. Audit records are also saved if changes are rejected by the Opera 3 administrator. The audit files are kept in the same location as the other company data tables.

Box	Description
<b>Keep PWX Audit Records</b>	The number of days of audit records that are retained when the <b>PWX Centre - Reorganise</b> command is run. For example, if you want to keep audit records for about six months of changes on the website, enter '180' days.

**Note:** This option only affects audit records; the actual changes on the website and in Opera 3 are not affected.

### 7.2.1.7 Notifications (PWX Centre)

This form is opened from the Action button on the [System Manager - PWX Centre](#) form.



The **Notifications** form is where you select the users and groups that must be sent a desktop message when changes are made on the Pegasus Web Xchange website. If changes have been made on the website a message will be displayed when the users log in to Opera 3.

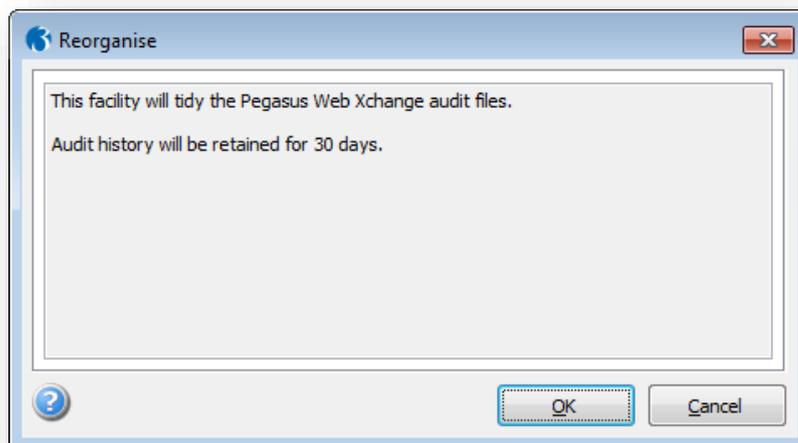
Box	Description
<b>Check for outstanding requests every ...</b>	The number of minutes between checks for changes made on the website. For example, if you set this to '60' then a check for changes will be made every hour.

**Note:** Opera 3 uses the Pegasus Web Xchange Communications Service to check for changes on the website. This is a Microsoft Windows service that is used to send changes made on the website and in Opera 3 to the SQL Server databases in the Pegasus Web Xchange infrastructure. The service is configured to start automatically once it is installed and then runs automatically in the background on each machine.

### 7.2.1.8 Reorganise (PWX Centre)

This form is opened from the Action button on the [System Manager - PWX Centre](#) form.

The **Reorganise** form is where you can remove Pegasus Web Xchange audit records from the Opera 3 database.



When data is imported into Opera 3 from the Pegasus Web Xchange website audit records are saved in various company audit tables. These records provide you with proof of changes made on the website. The audit tables include information about what was changed on the website and who made the changes. Audit records are also saved if changes are rejected by the Opera 3 administrator. The audit files are kept in the same location as the other company data tables.

The number of audit records that are kept can build up over time so you may need to delete older records periodically. The default period to retain the audit records is defined on the [PWX Centre - Set Options](#) form.

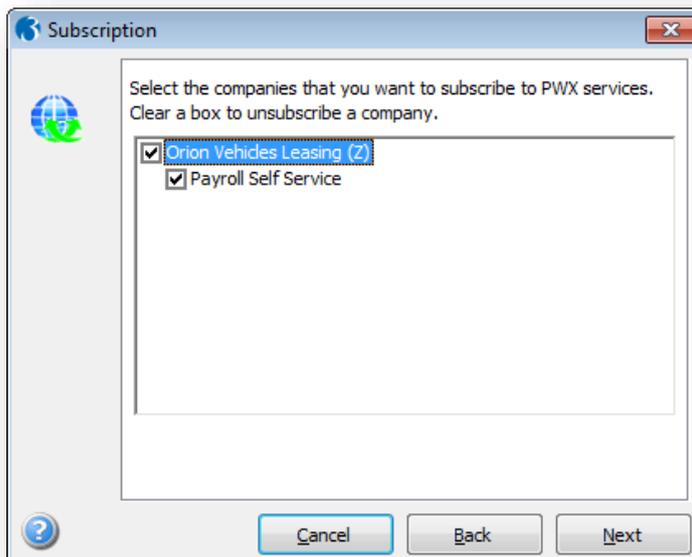
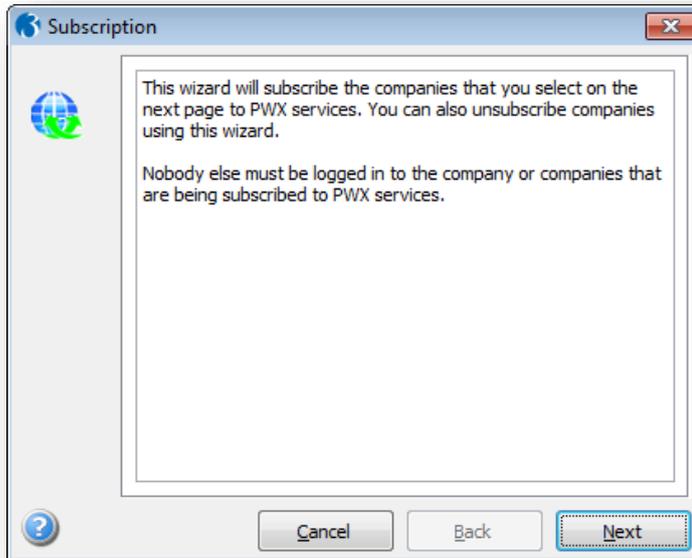
**Note:** This command only affects audit records; the actual changes on the website and in Opera 3 are not affected.

### 7.2.1.9 Subscription (PWX Centre)

Notes

This form is opened from the Action button on the [System Manager - PWX Centre](#) form.

The **Subscription** wizard is where you subscribe and unsubscribe one or more companies to Pegasus Web Xchange and [Payroll Self Service](#).

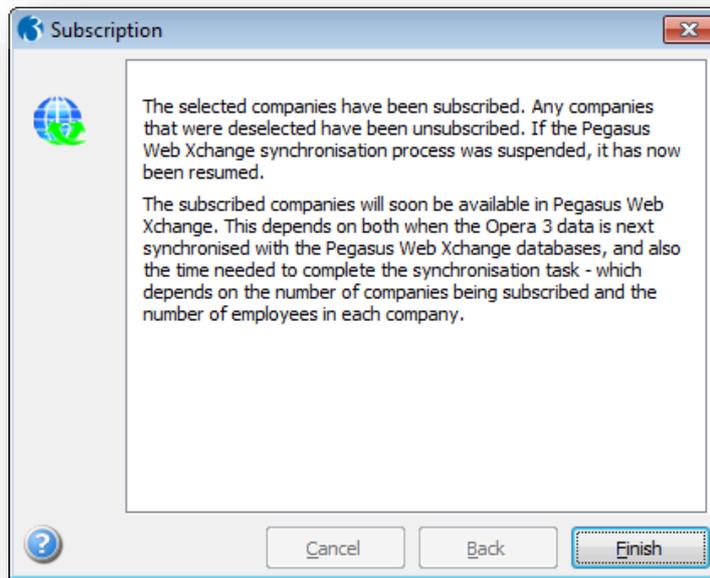


Subscription involves the copying of selected data from Opera 3 to the Pegasus Web Xchange databases using a wizard run from the **PWX Centre**.

In the first release companies can be subscribed to the Payroll Self Service feature. Any relevant changes in the Payroll application after a company has been subscribed to Payroll Self Service are automatically uploaded to the website. This includes when new employee details are added or when existing employees are deleted 'by hand', and also when data is deleted by Opera itself, for example in the [Payroll - Utilities - Update](#) or [EOY/Special Reports - End of Year Cleardown](#) commands. This therefore keeps the Payroll Self Service storage database and

Opera database in sync. This must be done for all companies that will be linked to the Payroll Self Service website. Only a subset of employee details are uploaded to the storage database. After a company is subscribed future updates to an employee's details in Opera 3 will automatically be synchronised and displayed on the Payroll Self Service website. If the company is subsequently unsubscribed the employee details and user login details for that company are then removed from the databases.

Only companies that you have permission to log in to are displayed in the wizard. These permissions are set up for your user profile from the [System Manager - Maintenance - User Profiles](#) form. Also, if you use the Opera 3 [Additional Systems](#) feature, you must log in to that system to subscribe the companies in that system to Pegasus Web Xchange.



### To Subscribe Companies to Pegasus Web Xchange

PWX Centre is the central portal for viewing and dealing with changes made on the Pegasus Web Xchange website. This is where you subscribe your companies to Pegasus Web Xchange services (the first being Payroll Self Service), import changes made on the website, and where you can see graphs showing the number of active users of the website and the number of outstanding changes to import into Opera 3.

Subscription involves the copying of selected data from Opera 3 to the Pegasus Web Xchange databases using a wizard run from the PWX Centre.

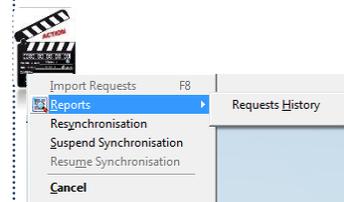
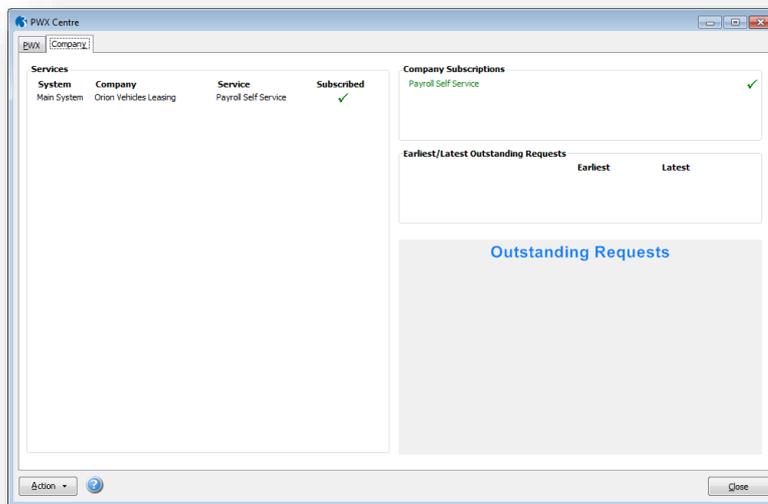
In the first release companies can be subscribed to the Payroll Self Service feature. Any relevant changes in the Payroll application after a company has been subscribed to Payroll Self Service are automatically uploaded to the website. This includes when new employee details are added or when existing employees are deleted 'by hand', and also when data is deleted by Opera itself, for example in the [Payroll - Utilities - Update](#) or [EOY/Special Reports - End of Year Cleardown](#) commands. This therefore keeps the Payroll Self Service storage database and Opera database in sync.

1. Open the System folder and click PWX Centre or click the Administration tab on the Ribbon Bar and then click PWX Centre.
2. From the Action menu select Subscription.
3. Follow the steps in the wizard.

**Note:** Subscription to Pegasus Web Xchange services is an exclusive process so no one else should be logged on to the company being used.

### 7.2.1.10 Data Change Authorisation and Import (PWX Centre)

This form is opened from the Action button on the [System Manager - PWX Centre](#) form.



The Data Change Authorisation and Import wizard is where you can view and import changes made by your employees on the Payroll Self Service website. Changes made on the website need to be authorised before they are imported into Opera 3. Alternatively changes can be rejected if required.

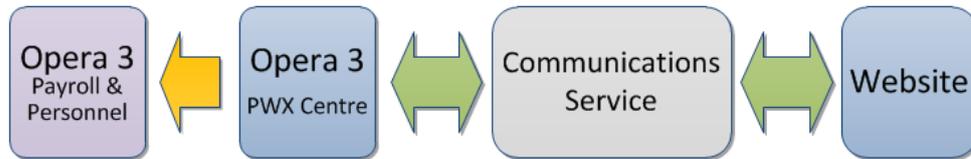
Changes can only be imported if the company has already been subscribed to Payroll Self Service.

Changes extracted from the Pegasus Web Xchange database are displayed in a list so you quickly see each change made. Once a change has been dealt with it will not be displayed again. The actions that you take are saved in audit files. Changes that are imported will immediately update the employees' records in the Payroll and Personnel applications.

**Note:** When a change is made on the website (for example if an employee changes their address) the address fields on their record are highlighted to indicate that the details have changed. After the change has been imported (or rejected) the highlight is removed.

### 7.2.1.11 Pegasus Web Xchange Communications Service

Opera 3 uses the Pegasus Web Xchange Communications Service to check for changes on the website. This is a Microsoft Windows service that is used to send changes made on the website and in Opera 3 to the SQL Server databases in the Pegasus Web Xchange infrastructure. The service is configured to start automatically once it is installed and then runs automatically in the background on each machine.



#### To Import Data from Pegasus Web Xchange to Opera 3

PWX Centre is the central portal for viewing and dealing with changes made on the Pegasus Web Xchange website. This is where you subscribe your companies to Pegasus Web Xchange services (the first being Payroll Self Service), import changes made on the website, and where you can see graphs showing the number of active users of the website and the number of outstanding changes to import into Opera 3.

Changes made on the website need to be authorised before they are imported into Opera 3. Alternatively changes can be rejected if required.

Changes can only be imported if the company has already been subscribed to Payroll Self Service.

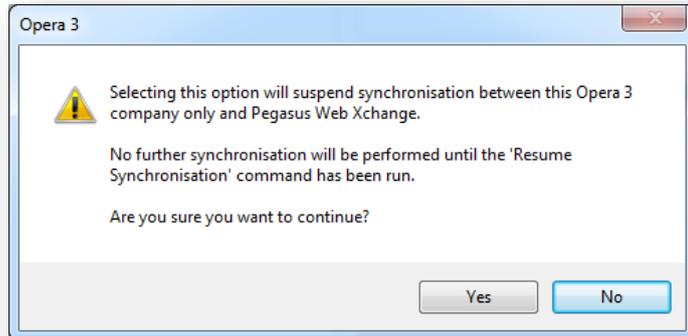
1. Open the System folder and click PWX Centre or click the Administration tab on the Ribbon Bar and then click PWX Centre.
2. Select the Company tab and then select Data Change Authorisation and Import from the Action menu.
3. If you use payroll groups, select groups that you are interested in. You will only be able to view changes for those employees that are assigned to those selected groups.
4. Follow the steps in the wizard.

**Caution:** The initial process of checking for changes may take time. This depends on the set up of the Pegasus Web Xchange technical architecture (the machines, the network domains, SQL Server installations and so on) and also the number of changes that have been made on the website.

**NB:** Website and PSS Administrators can send bulk e-mails and create e-mail profiles.

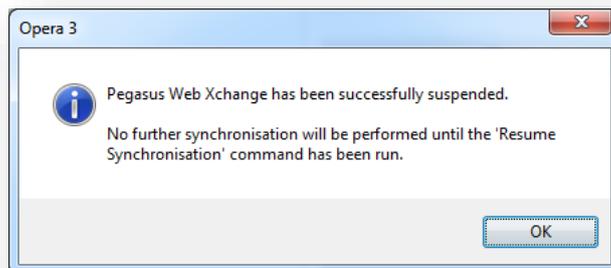
### 7.2.1.12 To Suspend or Resume Synchronisation with the website

It would not normally be necessary to use this command because the suspension and resuming of synchronisation is normally done automatically in Opera 3. These commands will suspend or resume synchronisation between the company you are currently logged on to and the website.

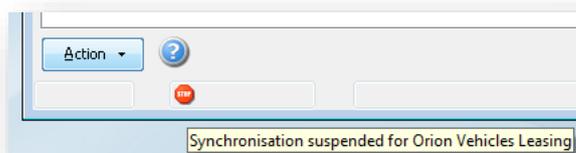


You will need to resume synchronisation after using the [System - Utilities - Restore](#) command to restore the data for a company if a company is subscribed to Pegasus Web Xchange.

1. Log in to Opera using the ADMIN user.
2. Open the System folder and click PWX Centre or click the Administration tab on the Ribbon Bar and then click PWX Centre.
3. Select the Company tab and then select Subscription from the Action menu.
4. Select Suspend Synchronisation or Resume Synchronisation as required.



These steps will either suspend or resume synchronisation for the active company. To resume synchronisation for all companies, select the PWX tab and then select Resume All Synchronisation from the Action menu.



**This feature is available in Opera 3**

**NB:** If the company is linked to Pegasus Web Xchange the link will be suspended until it is resumed from the System - PWX Centre after the data has been restored.

## 7.2.2 PSS Departments

Employees working in teams can optionally be included in Payroll Self Service Departments - 'PSS Departments'. These are defined from the **Maintenance** menu in either the Payroll or Personnel applications. They can then be linked to the team members in Payroll and assigned to team leaders on the website so they can see their team's details online.

Employees are linked to a PSS Department using the **Additional Information** tab of the **Details & Bank** form linked to the **Payroll Processing** form.

Team Leaders are assigned to lead PSS Departments on the Payroll Self Service website.

For example you could have a department called 'Production' that includes everyone in manufacturing but is made up of 'Assembly', 'Finishing' and 'Quality Control' teams - each supervised by different team leaders. These individual teams can be set up in Payroll as PSS Departments. On the Payroll Self Service website each team leader is then assigned manager permissions so they can see their team's details.

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**Note:** PSS Departments are optional. They are necessary only if team leaders or managers need to be able to see their team's details in Payroll Self Service.

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### 7.2.2.1 Payroll Self Service (PSS) Departments Function

**Note:** PSS Departments only apply if you use [Pegasus Web Xchange](#) (Using new browser based technology, Pegasus Web Xchange provides a set of services to securely access and view Opera 3 data via a web browser. Users can log in from a range of devices using web browsers such as Internet Explorer, Google Chrome, Mozilla Firefox and Safari.). They are necessary only if managers need to be able to see their team's details in [Payroll Self Service](#) (Payroll Self Service is the first Pegasus Web Xchange feature which provides you with a secure and easy way for your employees to access their payroll details in Opera 3. This integrates with the Payroll application to allow your employees to view their details and payslips, and also change their details without being an Opera 3 user. Depending on how Pegasus Web Xchange has been set up they can do this at work or at home.).

This feature is available in Opera 3

Employees working in teams can optionally be included in Payroll Self Service Departments - 'PSS Departments'. They can then be linked to the team members in Payroll and assigned to managers on the website so they can see their team's details online.

*Example: You have a department called 'Production' that includes everyone in manufacturing but is made up of 'Assembly', 'Finishing' and 'Quality Control' teams - each supervised by different managers. These individual teams can be set up in Payroll as PSS Departments. On the Payroll Self Service website each team leader is then assigned manager permissions so they can see their team's details.*

### 7.2.2.2 To Define PSS Departments Details

1. Open the Payroll folder and then click Maintenance or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Maintenance.
2. Click PSS Departments Details.
3. To create a new record, click the icon on the toolbar or press CTRL+N.
4. In the boxes provided, enter the details for the department.
5. To save the record, click the icon on the toolbar or press CTRL+S.

### 7.2.2.3 To Assign a PSS Department to an Employee

1. Open the Payroll folder and then click Processing or click the Payroll & HR tab on the Ribbon Bar and then click Payroll - Processing.
2. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
3. Retrieve the employee record for the employee, click Action and then click Details & Bank. Select the Additional Information tab. Then under Payroll Self Service select the PSS Department from the list.
4. To store the selection, click OK.
5. Repeat for each employee.

**Note:** Managers are assigned to lead PSS Departments on the Payroll Self Service website. For instructions to do this please check the *Payroll Self Service - Setup Guide*, available on the Pegasus Web Xchange CD.

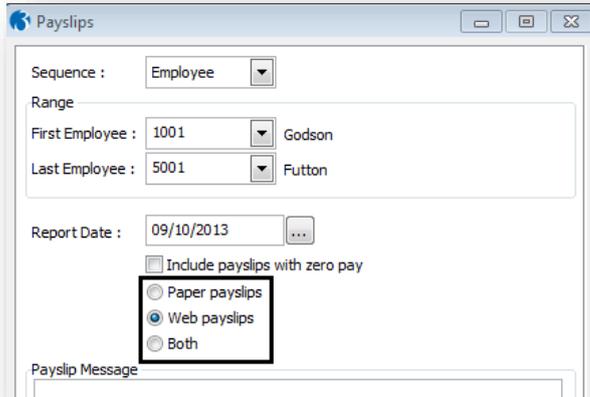
These guides are available for Pegasus Web Xchange and Payroll Self Service:

- Pegasus Web Xchange Installation and Configuration Guide
- Payroll Self Service Setup Guide
- Payroll Self Service User Guide.

The guides are included on the Pegasus Web Xchange CD.

## 7.2.3 Online Payslips

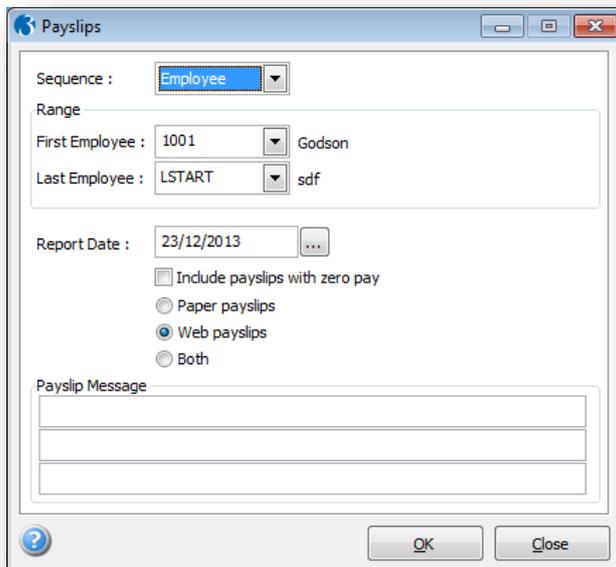
When users are set up on Payroll Self Service you can mark them to indicate that they should only receive web payslips. The **Payslips** form on the **Payments Reports** menu in the Payroll application now includes the ability to generate paper payslips, web payslips or both. Web payslips can be generated only if the company in use has been subscribed to Payroll Self Service.



When a web payslip is created it is saved on the local hard drive for the relevant pay period and also uploaded to the website. Payslips can be previewed to verify the details before they are uploaded. Once uploaded payslips can either be printed or saved.

### 7.2.3.1 Payslips

Use this report to produce either paper or online payslips for the current pay period. If you are using the payroll departments, you can choose between employee reference, employee surname, or department sequence and specify the range of records to be included. You can optionally enter a date to be printed on the payslips plus up to three message lines.



Box	Description
<b>Report Date</b>	The date that you want to print on the payslips if the date is included on the payslip (this is a variable that can optionally be included on the payslip - see the <b>Payslip Variables</b> table below).
<b>Include payslips with zero pay</b>	Select if you want to generate payslips even if the value is zero.
<b>Paper payslips</b>	<p>Select to print paper payslips for the pay period or save them in a single PDF for later printing. You choose the layout you want for the payslip using the Report Layout list on the Publisher form - displayed after selecting the <b>OK</b> button.</p> <p>If the Payroll Self Service feature is used then only people who have not been set up to receive online payslips will be included in the printed payslips run.</p> <hr/> <p><b>Tip:</b> See the <a href="#">Printing and Reporting</a> Help topic for help with the options on the <b>Publisher</b> form.</p> <hr/> <p><b>Note:</b> When the <a href="#">Payroll - Utilities - Update</a> command is run to close a pay period individual PDF payslip images are saved in a sub folder of the company's DATA\?_PDF folder called 'PAYIMAGE'. For example, for the first pay period in the 2013/2014 tax year for company 'Z' the payslips will be saved in the 'DATA\Z_PDF\PAYIMAGE\131401' folder. The payslips are then available to be viewed from the <a href="#">Payroll - Processing - History</a> form.</p>
<p><b>Pegasus Web Xchange &amp; Payroll Self Service Options</b></p> <p>Using new browser based technology, <b>Pegasus Web Xchange</b> provides a set of services to securely access and view Opera 3 data via a web browser. Users can log in from a range of devices using web browsers such as Internet Explorer, Google Chrome, Mozilla Firefox and Safari.</p> <p><b>Payroll Self Service</b> is the first Pegasus Web Xchange feature which provides you with a secure and easy way for your employees to access their payroll details in Opera 3. This integrates with the Payroll application to allow your employees to view their details and payslips, and also change their details without being an Opera 3 user. Depending on how Pegasus Web Xchange has been set up they can do this at work or at home.</p> <p><b>Pegasus Web Xchange and Payroll Self Service are installed separately to Opera 3.</b></p> <p><b>This feature is available in Opera 3</b></p>	
<b>Web payslips</b>	<p>Select to upload payslips for the pay period to the to the Pegasus Web Xchange/Payroll Self Service website. Web payslips can be previewed on screen before they are uploaded so that you can double check the details if required. You are asked to confirm the upload of the payslips before it starts. After the payslips are uploaded they will also be immediately available for viewing from the <a href="#">Payroll - Processing - History</a> form.</p> <hr/> <p><b>Notes:</b></p> <ul style="list-style-type: none"> <li>- When an employee is set up on the Payroll Self Service website they can be marked as someone who gets web payslips only. Payslips for these people only will be uploaded to the website.</li> <li>- Web payslips are uploaded to the website for each pay period and also saved in a sub folder of the company's DATA\?_PDF folder called 'PSSIMAGE'. For example, for the first pay period in the 2013/2014 tax year for company 'Z' the payslips will be saved in the 'DATA\Z_PDF\PSSIMAGE\131401' folder.</li> </ul> <hr/> <p><b>Caution:</b> This process may take some time - this depends on the number of payslip images that need to be created and uploaded. Web payslips use a standard report design that is suitable for online viewing and printing if necessary - the report's name is <i>lfwgrp1a_pss.frx</i>. This report can be modified if necessary but please be aware that making changes to the report could cause a performance issue when the payslips are uploaded.</p>
<b>Both</b>	Select to both print payslips and upload them to the Pegasus Web Xchange website.

### 7.2.3.2 To Print Payslips

1. Open the **Payroll** folder and then click **Payment Reports** or click the **Payroll & HR** tab on the Ribbon Bar and then click **Payroll - Payment Reports**.
2. Click Payslips. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK.
3. In Sequence, click to select the sequence you want to apply to the report and then, under Range, enter the start and end references. Update the remaining boxes as necessary.
4. Select the **Paper payslips**, **Web payslips** or **Both** options as necessary (Opera 3 only).
5. Click OK.
6. On the Publisher form, click the tab to select the output device you want to use and then complete any settings or options you want to apply to the output device. To process the output, click Publish.

### 7.2.3.3 Payslip Variables

These variable can be included on online and paper payslips.

Variable	Description
<b>DEDBAL</b>	An array of 50 rows and two columns. The rows represent the 50 potential deductions in the system. The columns are as follows: Balance description Balance value.
<b>DEDCAL</b>	An array of 50 rows and three columns containing the details of type 'X' and 'H' calculated deductions (that is, those deduction types which are calculated but not deducted from the employees' pay). The rows represent the 50 potential deductions in the system. The columns are as follows: Deduction description Value this pay period Balance for the deduction.
<b>INITIALS</b>	The employee's initials.
<b>MSG1</b>	The first message line as entered under Payslip Message on this form.
<b>MSG2</b>	The second message line as entered under Payslip Message on this form.
<b>MSG3</b>	The third message line as entered under Payslip Message on this form.
<b>PAYMENTS</b>	An array of 50 rows and three columns. The rows represent the 50 potential payments in the system. The columns are as follows: Payment description Units Rate Value paid Running balance of remaining payments.
<b>PAYMETHOD</b>	The payment method description.
<b>PAYBAL</b>	An array of 50 rows and two columns. The rows represent the 50 potential payments in the system. The columns are as follows: Balance description Balance value.
<b>RDATE</b>	The date entered in the Report Date box on this form.

## 7.2.4 Payroll Processing

Notes

The screenshot displays the 'Payroll Processing : 1001 - Richard Godson' window. It features a 'General' tab with fields for Employee Ref (1001), Group (Monthly), Surname (Godson), Forenames (Richard), Title (Mr), Dept Code (ADMN), Profile (001), Start Date (01/07/2012), Date of Birth (03/06/1971), Gender (M - Male), N.I. Code (A - Not C/O), N.I. Number (GY548374A), and Tax Code (K12). An 'Action' dropdown and 'Include Historic' button are also visible. An overlaid 'Details & Bank : 1001 - Richard Godson' window shows the 'Additional Information' tab with 'Number of Normal Hours Worked' (0.00), 'Passport Number' field, and checkboxes for 'Irregular Employment Pay', 'Unpaid Absence', and 'Pension Payment to a Non'. Below these are 'Payroll Self Service' options, including 'PSS Department' (dropdown) and 'Web Payslip Only' (checkbox).

### Payroll Self Service

Payroll Self Service is the first Pegasus Web Xchange feature which provides you with a secure and easy way for your employees to access their payroll details in Opera 3. This integrates with the Payroll application to allow your employees to view their details and payslips, and also change their details without being an Opera 3 user. Depending on how Pegasus Web Xchange has been set up they can do this at work or at home.

Using new browser based technology, Pegasus Web Xchange provides a set of services to securely access and view Opera 3 data via a web browser. Users can log in from a range of devices using web browsers such as Internet Explorer, Google Chrome, Mozilla Firefox and Safari.

### PSS Department

Employees working in teams can be included in Payroll Self Service Departments so that their team leaders can see some of their details on the Payroll Self Service website. PSS Departments are defined on the [Payroll - Maintenance - PSS Departments](#) form.

Note: These guides are available for Pegasus Web Xchange and Payroll Self Service:

- Pegasus Web Xchange Installation and Configuration Guide
- Payroll Self Service Setup Guide
- Payroll Self Service User Guide.

The guides are included on the Pegasus Web Xchange CD.

### Web Payslip Only

This is a read-only field that indicates that the employee will receive a payslip for viewing on the Payroll Self Service website. The actual setting is updated on the Payroll Self Service website when the employee is created as a user of the website.

Web payslips are generated by the [Payroll - Payment Reports - Payslips](#) report when the report is run. These employees will not be included when paper payslips are created.

## 7.2.5 Web P60s

P60s that are uploaded to the [Payroll Self Service](#) website are displayed here. Employees who have been set up to receive online payslips and P60s in Pegasus Web Xchange will also be able to see the documents on their Payroll Self Service page.

You must provide a form P60 to each employee who is working for you at the end of the tax year. The P60 confirms their final tax code and shows their total pension and/or earnings for the year, as well as the year's total tax deductions and National Insurance contributions.

**Tip:** Use the **F12** key to view the P60 for the selected year.

Year	Month	To LEL 1a	LEL-PT 1b	PT-UAP 1c	UAP-UEL 1d	EEs+ERs NI 1e	EEs NI 1f	SSP 1g	SMP 1h
1314	12	5668.00	2087.00	32285.00	1410.00	756.90	340.92	0.00	0.00
1314	11	0.00	0.00	0.00	0.00	757.71	341.08	0.00	0.00
1314	10	0.00	0.00	0.00	0.00	757.71	341.08	0.00	0.00
1314	09	0.00	0.00	0.00	0.00	757.71	341.08	0.00	0.00
1314	08	0.00	0.00	0.00	0.00	757.71	341.08	0.00	0.00
1314	07	0.00	0.00	0.00	0.00	757.71	341.08	0.00	0.00
1314	06	0.00	0.00	0.00	0.00	757.71	341.08	0.00	0.00
1314	05	0.00	0.00	0.00	0.00	757.71	341.08	0.00	0.00
1314	04	0.00	0.00	0.00	0.00	757.71	341.08	0.00	0.00
1314	03	0.00	0.00	0.00	0.00	757.71	341.08	0.00	0.00
1314	02	0.00	0.00	0.00	0.00	757.71	341.08	0.00	0.00
1314	01	0.00	0.00	0.00	0.00	757.71	341.08	0.00	0.00
1213	12	4280.00	1570.00	24950.00	1874.00	-336.40	-1252.28	0.00	0.00
1213	11	0.00	0.00	0.00	0.00	770.08	351.12	0.00	0.00
1213	10	0.00	0.00	0.00	0.00	770.08	351.12	0.00	0.00
1213	09	0.00	0.00	0.00	0.00	770.08	351.12	0.00	0.00
1213	08	0.00	0.00	0.00	0.00	770.08	351.12	0.00	0.00
1213	07	0.00	0.00	0.00	0.00	770.08	351.12	0.00	0.00
1213	06	0.00	0.00	0.00	0.00	770.08	351.12	0.00	0.00
1213	05	0.00	0.00	0.00	0.00	770.08	351.12	0.00	0.00

**Notes:**

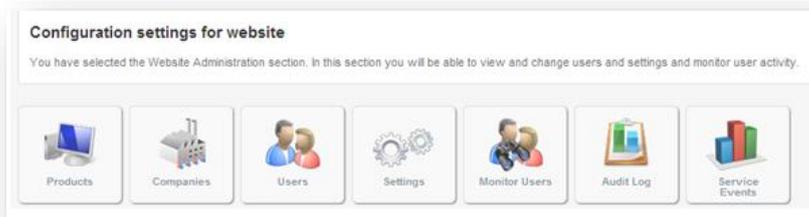
- When an employee is set up in Payroll Self Service they can be marked as someone who only gets web payslips and web P60s. Only payslips and P60s for these people will be uploaded to the website. They will also be ignored in print runs.
- Web P60s are uploaded to the website and also saved in a sub folder of the company's DATA\?\_PDF folder called 'P60IMAGE'. For example, the 2013-14 P60s for company Z will be saved in the 'DATA\Z\_PDF\P60IMAGE\1314' folder.
- The number of years that web P60s are retained after Pegasus Web Xchange is installed is controlled by the **Keep PSS P60 image** option on the [Payroll - Utilities - Set Options](#) form.

This feature is available in Opera 3 if Pegasus Web Xchange and Payroll Self Service are used (installed separately) and the company has been subscribed to Payroll Self Service from the [System - PWX Centre](#).

## 7.3 PWX/PSS Website

### 7.3.1 Website Administration

Website administration for Pegasus Web Xchange is accomplished using one or more dedicated administrator users who are set up when Pegasus Web Xchange is installed and implemented. The **Website Administration** page is where both Pegasus Web Xchange and Payroll Self Service administrators are created, where configuration settings are saved and where you monitor who is using the website and view activity audit logs.



The **Website Administration** page links to these pages.

Box	Purpose
<b>Products</b>	Displays the products that work with Pegasus Web Xchange.
<b>Companies</b>	Displays the companies that have been subscribed to Pegasus Web Xchange.
<b>Users</b>	Displays the website administrators and the everyday users who have been set up.
<b>Settings</b>	<p>Setup pages for the following:</p> <ul style="list-style-type: none"> <li>Defining whether audit logging for pages loaded, data changes, and warnings is required.</li> <li>Defining the data synchronisation period for changes made in Opera 3 that need to be updated in the website.</li> </ul> <p>Note: This is the repeating time cycle used to synchronise data between Opera 3 and Pegasus Web Xchange. For example, if this is set to 60 minutes, if one Opera 3 company is subscribed to Pegasus Web Xchange a check is done on system data straight away and the company is checked 30 minutes later. This cycle is then repeated every hour. For two companies, the system data is checked straight away followed 20 minutes later by the first company and the second company after another 20 minutes. This cycle is then repeated every hour.</p> <ul style="list-style-type: none"> <li>Uploading a website banner.</li> <li>SMTP (email) server details.</li> <li>Defining new user emails and forgotten details emails.</li> <li>Uploading an email signature.</li> <li>Displaying licence details and entering new license details.</li> </ul>
<b>Monitor Users</b>	Displays the active users.
<b>Audit Log</b>	Displays a log of website events.
<b>Service Events</b>	Displays the details of the most recent Communication Service events, for example an extraction of data from the website to Opera 3.

### 7.3.2 Payroll Self Service User Administration

There are two user roles in Payroll Self Service; the 'Manager' role and the 'Employee' role. Each user of Payroll Self Service is in either a 'Manager' or an 'Employee' role. Send bulk e-mails and create e-mail profiles.

A manager has access to both their own details and can also have access to the details for people in their teams. An employee has access only to their own details. For each of these roles you can define whether the details in Payroll Self Service are hidden, read-only or read-write (full access).

A role's access permissions are used automatically for each user in the role unless they are overwritten for an individual user.



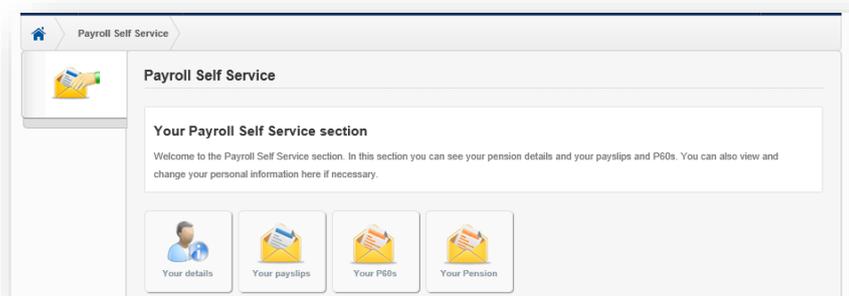
Using the **Payroll Self Service Administration** page you can define access settings for these pages for both roles:

- Employee Summary
- Employee Details
- Employee Photo
- Employee Contacts
- Employee Education
- Employee Bank Account
- Employee Company Car
- Employee Diary.

### 7.3.3 Payroll Self Service

The Payroll Self Service section is where everyday users can view and change their personal details, and view their payslips. Payslips are available for viewing after they have been uploaded to the website for each pay period from the Payroll application in Opera 3.

The ability to view and change details is controlled by the access settings on each user's record. These access settings are inherited from the user's Payroll Self Service role - either 'Employee' or 'Manager'. Any changes that are made are highlighted on the web page until they are accepted in the **PWX Centre** in Opera 3.



There are 3 pages in the Payroll Self Service section:

- **Your details** - personal details, photo, contacts, bank account, company car and diary details.
- **Your payslips** - payslips that have been uploaded to the website.
- **P60s** – P60s uploaded to the website

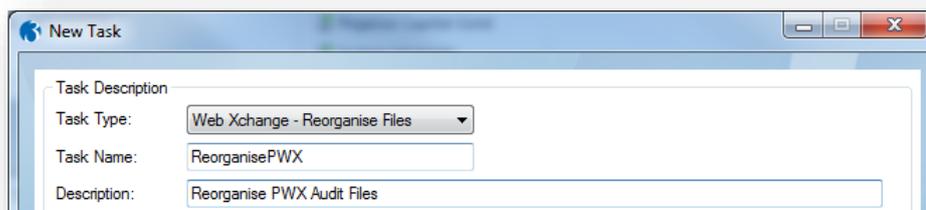
## 7.4 Scheduler & PWX/PSS

Notes

**Important:** If Scheduler is currently installed then this release must be installed with Opera 3 (2.00) even if Pegasus Web Xchange is not used.

A new task type called **Web Xchange – Reorganise Files** has been added for Pegasus Web Xchange. This task removes Pegasus Web Xchange audit records from the Opera 3 database. When data is imported into Opera 3 from the Pegasus Web Xchange website audit records are saved in various company audit tables. These records provide you with proof of changes made on the website. The number of audit records that are kept can build up over time so you may need to delete older records periodically.

This task only affects audit records; the actual changes on the website and in Opera 3 are not affected.



The audit tables include information about what was changed on the website and who made the changes. Audit records are also saved if changes are rejected by the Opera 3 administrator. The audit files are kept in the same location as the other company data tables.

**Example:** If you want to keep audit records for about six months of changes on the website, enter '180' days.

## Accreditation Training Courseware

### Appendix

## Appendix A – Filing In-Year Submissions

### Filing P45 (Part 3) or P46 Returns Online

You can submit P45 (Part 3) returns to HMRC online for new employees who give you a P45 when they start together with employees who started in an earlier pay period but did not give you a P45 when they started, and subsequently receive it from their previous employer in a later pay period.

This is best illustrated with an example.

- Four new employees start their employment with you during the same pay period - employee 1, employee 2, employee 3 and employee 4.
- Employees 1 and 2 give you their P45 from their previous employer. Employees 3 and 4 have mislaid their P45s and tell you they will bring them in as soon as they can.
- You submit P45s (Part 3) for employee 1 and for employee 2. You also submit P46s for employee 3 and for employee 4.
- You then run your payroll as normal and close the pay period.
- You then have another two new starters in the new pay period - employee 5 and employee 6. They give you their P45 from their previous employer. Employee 3 and employee 4 also now give you their P45s.
- You now submit the P45s to HMRC for employee 5 and employee 6 - new starters in the current pay period, with employee 3 and employee 4 - who started in the previous pay period.

Follow these instructions to submit the P45 (Part 3) or P46 returns to HMRC for new employees who start in the current period together with those for employees who started in an earlier period.

### To File P45s (Part 3) or P46 Returns Online

1. Add the employees to the application using the Payroll > Processing command. These employees are set as 'New Starters' in the application.
2. For those employee's who have provided a P45, add the details of their previous employment to the To-Date form. Then set the P45 Status for the employee to P45 Provided on the To-Date form, and enter the other details.
3. For those employees who are waiting for their P45 from their previous employer, set the P45 Status on the To-Date form to P46 Required , and enter the other details.
4. If a new employee started in the current pay period:
  - a. If the employee provided a P45, create a P45 (Part 3) online file by ticking the Include New Starters box and the File Online box on the Periodical Reports > P45 (3) New Employee form. The report picks up all the new employees' who were set as P45 Provided on the To-Date form.
  - b. If the employee did not provide a P45, submit a P46 return by ticking the Include New Starters box and the File Online box on the Periodical Reports > P46 form. The report picks up all the new employees' who were set as P46 Required on the To-Date form.
5. If an employee who started in an earlier pay period now provides their P45:
  - a. Set the P45 Status for the employee to P45 Provided on the To-Date form, and enter the other details.
  - b. Create the P45 (Part 3) online file by ticking the Include Prior Period Starters box and the File Online box on the Periodical Reports > P45 (3) New Employee form. The report picks up all the new employees' who were set as P45 Provided on the To-Date form.

6. Use Online Filing Manager to submit the returns to HMRC:
  - a. Submit the P45s (Part 3) for both the new starters in the current pay period together with those who started in an earlier pay period.
  - b. Submit the P46 for new starters in the current period who did not provide a P45 from their previous employer.

---

**Note:** P45 (Part3) returns for this pay period starters, and those for new employees in an earlier pay period, can be submitted to HMRC at the same time by ticking both the Include New Starters box and the Include Prior Period Starters box on the Periodical Reports > P45 (3) New Employee. Online Filing Manager will then pick up these employees and submit the returns together to HMRC.

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## Appendix B – Nominal Masking

F1 Help Information;

Provided you have selected the Allow N/L Masking option on the Options Page 2 tab of the Payroll Options form, you can apply a masking to one or more of the nominal codes you specify. To assign masking to a nominal account code, select the Mask option on the General tab of the Nominal Codes and Cost Centres form, then use the Masking tab to define the way in which the masking operates. All payments and deductions, including statutory deductions, can be analysed by one or more of the following references:

- Employee reference
- Employee department code (where departments are in use)
- Payment or deduction nominal code\*
- Cost centre code

---

\*The nominal code may relate to such items as PAYE (Pay As You Earn), employers' NI, individual payment/deduction types, and so on.

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You may construct this additional code from the character positions of one or more of the references listed above and this is what constitutes the process called 'nominal masking'.

Whether or not your payroll is integrated with a nominal ledger you can specify that an additional analysis code is created by the application. Where your payroll is integrated with a nominal ledger, this additional code will provide the nominal ledger account reference, and cost centre (if used), when you use in the N/L Analysis command. These four codes listed above are displayed across the top part of the Masking tab screen and each character of the code is referenced by its position number and a letter of the alphabet:

Source	Reference	Dept. Code	Nominal Code	Cost Centre
<b>Position</b>	12345678	1234	12345678	1234
<b>Code</b>	ABCDEFGH	IJKL	MNOPQRST	UVWX

So, in the above table, the third character of the employee reference code is at position 3 and its cross reference letter is C. Similarly, the fourth character of the nominal code is position 4 and has a cross reference letter of P. Any single character in any of the four payroll analysis codes can be identified by a unique cross reference letter.

Any of the cross reference letters can be 'selected' to represent one of the characters in either the nominal account and/or cost centre code in the nominal ledger. Whatever character is found at that position when the nominal transfer is carried out will form part of the nominal or cost centre code in the position specified.

In the bottom half of the Masking tab are the nominal code positions (1 to 8) and the cost centre code positions (1 to 4). These relate to the positions of characters in the nominal account and cost centre codes used in the nominal ledger. For each position of the nominal code and cost centre code, you instruct the application whether the actual character at that position is 'selected' — meaning that it is chosen from one of the payroll analysis codes; or is 'predetermined' — meaning that its value is fixed. When you choose 'selected', by entering an S in the column, you will need to follow that entry with the cross reference letter that identifies which of the payroll analysis code positions will be used as the source. When you choose 'predetermined', by entering a P in the column, you will need to enter the actual character that will be put in that position in either the nominal account or cost centre record in the nominal ledger.

*Masking Example*

This example is based on masking for the payment/deduction nominal codes in the payroll, but the same principles apply to other nominal codes, such as employers' NI, PAYE, wages control, and so on. For the purpose of this illustration, we need to establish some fictitious payroll and nominal ledger codes.

In the payroll, Joe Smith has an employee reference of A1JS0001. His department code is 0032 which is the department number of the administration department. The nominal codes used for payment types include:

- BASIC001, for basic pay no. 1
- BASIC002, for basic pay no. 2
- BASIC003, for basic pay no. 3
- BASIC004, for basic pay no. 4
- OVT00001, for overtime no. 1
- OVT00002, for overtime no. 2
- OVT00003, for overtime no. 3

and so on. The cost centre code is the cost centre of the department, which represents administration costs for the particular warehouse (no. 3) in which Joe works. Thus we can apply these specific codes to the positions and cross reference letters shown on the Masking tab:

Source	Reference	Dept. Code	Nominal Code	Cost Centre
Actual Code	A1JS0001	0032	BASIC001*	AD03
Position	12345678	1234	12345678	1234
Code	ABCDEFGH	IJKL	MNOPQRST	UVWX

**\*The actual entry for the nominal code would depend upon the payment type used, that is, whether Joe was being paid basic pay or overtime. In the above example, it is assumed he is paid basic pay no. 1.**

In the nominal ledger, we have several accounts for basic pay with the references:

- EXWGBAS1, for the expense account, wages, basic pay no. 1
- EXWGBAS2, for the expense account, wages, basic pay no. 2
- EXWGBAS3, for the expense account, wages, basic pay no. 3
- EXWGBAS4, for the expense account, wages, basic pay no. 4
- EXWGOVT1, for the expense account, wages, overtime no. 1
- EXWGOVT2, for the expense account, wages, overtime no. 2
- EXWGOVT3, for the expense account, wages, overtime no. 3

and so on. where EX identifies the account as an expense account and WG indicates the expense type — wages. BAS1, BAS2, and so on, identify the basic pay accounts, numbers 1, 2, 3, and so on; while OVT1, OVT2, and so on. identify the overtime pay accounts, numbers 1, 2, 3, and so on. Attached to these account codes are various cost centres, including:

- AD1W for administration costs, warehouse no. 1, wages
- AD2W for administration costs, warehouse no. 2, wages
- AD3W for administration costs, warehouse no. 3, wages

and so on. Where AD identifies the administration cost centre, 1, 2, 3, and so on, identify the warehouse number and W indicates the wages cost centre. Having established how the nominal account and cost centre codes are structured in the nominal ledger, the next stage is to decide which parts of the nominal account and/or cost centre codes can be derived from the payroll analysis codes.

The first four characters of the nominal account codes are the same for all; that is EXWG. Therefore, these can be considered as 'predetermined'. The second four characters, however, will be different, depending upon the nominal codes associated with the payment type. For example, if basic pay no. 1 is being paid, the value will need to be transferred to the nominal account EXWGBAS1. Three of the characters in the payroll's Nominal Code box can be used to identify the payment type for the purpose of transfer to the nominal ledger; position 1, 2, 3 and 8:

- BASIC001
- BASIC002
- OVT00001
- OVT00002

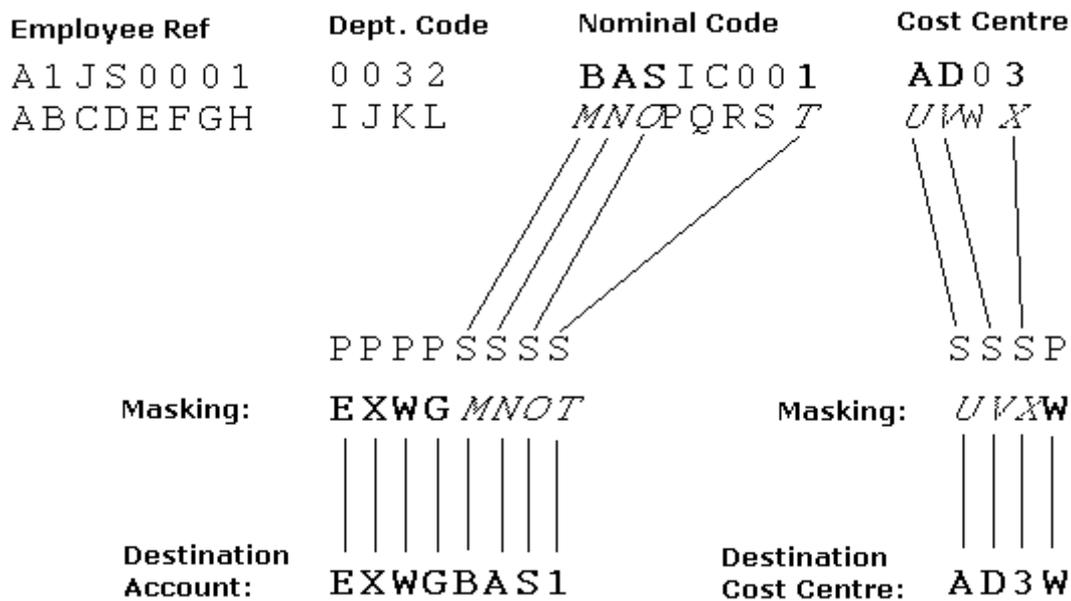
and so on. These characters are therefore 'selected' and can be identified in the masking screen as follows:

<b>Nominal Code Position</b>	1	P	E	Predetermined Value - E
	2	P	X	Predetermined Value - X
	3	P	W	Predetermined Value - W
	4	P	G	Predetermined Value - G
	5	S	M	1st Digit of Nominal Code
	6	S	N	2nd Digit of Nominal Code
	7	S	O	3rd Digit of Nominal Code
	8	S	T	8th Digit of Nominal Code

A similar exercise can be used to define the relationship between cost centre codes in the nominal ledger and the payroll codes. All relevant cost centres in the nominal ledger end in the letter W, so this can be considered to be 'predetermined'. The first three characters, however, can vary, depending upon which department an employee belongs to, and in which warehouse they work. These characters can be taken from the employee's cost centre code. So the following entries can be made in the masking screen for the cost centre positions:

<b>Cost Centre Position</b>	1	S	U	1st Digit of Cost Centre
	2	S	V	1st Digit of Cost Centre
	3	S	X	1st Digit of Cost Centre
	4	P	W	Predetermined Value - W

Having set up the masking, it is now possible to illustrate what actually happens to a value when it is transferred from the payroll to the nominal ledger. Assuming that Joe Smith is paid £1,200 basic pay in the current pay period which is analyzed to basic pay number 1 (that is, BASIC001), the illustration below shows how the masking is applied to the various payroll codes, resulting in that £1,200 being posted to nominal account EXWGBAS1, cost centre AD3W.



To define nominal codes

1. Open the Payroll folder, click Utilities and then click Nominal Codes.
2. In the boxes provided, complete the details of the nominal accounts and, if applicable, cost centres. If masking is to be applied, select the Mask option.
3. If the Mask option is selected for one or more codes, you can define the masking using the Masking tab.
4. To store the nominal code details, click OK.

### Nominal Code Entries

Box	Description
<b>Mask</b>	An option that determines whether you want to use 'masking' to identify nominal ledger accounts. You define the masking using the <b>Masking</b> tab.
<b>Employers NI</b>	The nominal code for the employer's NI costs.
<b>Employers/ Employees</b>	The nominal code for the account that records the total NI liability due for payment to the authorities.
<b>PAYE</b>	The nominal code for PAYE.
<b>Employers COMP</b>	<i>The nominal code for the account that records the cost of COMP to the company.</i>
<b>Employees/ers COMP</b>	<i>The nominal code for the account that records the total COMP liability due for payment to the pensions company.</i>
<b>Wages Control</b>	The nominal code for the account whose balance represents the net pay due to the employees.
<b>Wages Suspense</b>	The nominal code for the account that acts as a 'safety valve' to take care of any payroll transactions which have been given incorrect nominal ledger account references.
<b>Wages Rounding</b>	The nominal code for the account to which period rounding values are posted. This applies where you pay employees by cash and have elected to operate payroll rounding. The balance of the account reflects the total overpayments made on the basis of pay rounding for the tax year to-date.
<b>Employers Pension Contra</b>	The nominal code for the employer's pension contra account. Where you are operating a company pension scheme with employer's contributions, this is the account which records employer's pension contribution liabilities. These will be credit entries. The double entry of such values is posted to the account which you nominate for the employer's pension 'deduction' type.

<b>Holiday Accrual Contra</b>	The nominal code for the holiday accrual contra account. This is the account which records your liability for employees' holiday pay on the basis of the entitlement calculated on a value basis. The double entry of such values is posted to the account which you nominate for the holiday pay entitlement 'deduction' type.
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**Note:** For each of the above accounts, a cost centre can also be identified if cost centres are being used.

Due to the constraints of time and the relative complexities of nominal masking, it is not possible to cover all the permutations possible when using masking within the accreditation course. Therefore we have put together the following document to assist anyone thinking of using nominal masking. Nominal masking is only relevant, if the Payroll module is linked to the Nominal ledger.

Before we explore the various options available it is important that you check any nominal accounts that are going to be analysed to through masking have been created and they have the correct cost centres setup against them. The most common causes of values being miss-posted to the suspense account, is either due to the account not existing or that the accounts with cost centres have not been setup. It is quite common that accounts and cost centres exist within the Nominal Ledger but don't exist together, for example, the settings might require a nominal account without any cost centres linked to that account.

## Explanation of Terms

Explanation of Terms		
Account	Cost centre	Description
A110		BLANK COST CENTRE
A110	ADM	NOMINAL + COST CENTRE
A110	SALE	
A115		BLANK NOMINAL
A120		
A120	ADM	
A120	SALE	

### A110 (BLANK COST CENTRE)

This is a header account to which a group of cost centres may be attached, this account does not have a cost centre attached directly, but acts like the header account to which other accounts may be created from and cost centres are then attached to. This account may be posted to directly or may be setup as a distribution account, to which postings are made and then subsequently distributed to the cost centres.

### A110 ADM (NOMINAL + COST CENTRE)

A nominal account to which a cost centre is directly linked. Postings can be made directly to this account or via a distribution account.

### A115 (BLANK NOMINAL)

A nominal account with no cost centre linked. This account is posted to directly, and can not act as a distribution account as no cost centres are linked.

This document assumes that cost centres are in use within Opera 3 Nominal Ledger as this is where the complexity arises.

## Setting up Nominal masking

The following table shows the different permutations in which the transfer can be conducted. The three options down the left side of the table can be found within Payroll, Utilities, Set Options. It is really these three options which govern how the system transfers the relevant information in to the Nominal Ledger. The numbers across the top of the table are the different permutations in which the transfer can be conducted. Obviously changing the combination of settings can ultimately change the outcome.

It is also worth noting at this point that the various options may or may not affect the nominal accounts associated with Payments and Deductions Profiles and the Nominal Control Accounts. Some permutations may only impact on the control accounts whilst others just the Payment and Deduction profiles and some may impact on both at the same time.

### Example

Wages 1500 per month	W110	1500	
Employers NI	W120	141.44	
Ers/Ees NI	E320		262.99
Wages Control	E310		1378.45

1641.44    1641.44

## Set Options

### *Use Payroll Departments:*

This determines whether or not departments can be set up, within Payroll Departments.

[  ] = This instructs the system to be able to set up Payroll Departments and enter specific cost centres per department.

[  ] = This instructs the system not to have the facility to set up Payroll Departments and that whatever is given to the individual employee as a department code will be assumed as the cost centre.

### *Allow Nominal Masking:*

This determines whether or not Nominal Masking can take place so that it is possible to manipulate the nominal code by passing it through a filtering system thus allowing you to post to alternative nominal accounts and cost centres.

[  ] = Allow masking to be set up, will allow access to the coding grid which is found within Opera 3, Payroll, Utilities, Nominal Codes, masking tab. To select specific accounts a flag on the individual control accounts or on the Payments and Deductions profiles has to be selected.

[  ] = Not allowing the set up Nominal Masking. The masking flag will be greyed out.

### *Post Blank Ctrl A/C C/Centres:*

This option determines whether or not amounts can be posted to Control Accounts which have been set up as *Blank Cost Centres* without having to set up Nominal Masking.

[  ] = Allows the cost centre field to be left blank within Opera, Payroll, Utilities, Nominal Codes, and the system will post to a blank cost centres regardless whether Departments are in use.

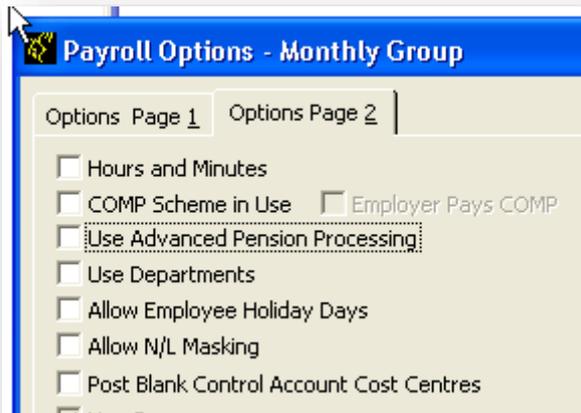
The Payment/Deductions will still be spread over Department/Cost Centre unless masking is used

[  ] = Posting to blank control account cost centres is not allowed, if the field for cost centres is blank then the system will use either the department code or the department code cost centre to spread across cost centres. To post to blank to a blank cost centre you will need to set up the Nominal Masking accordingly.

## The Payroll Set Option Chart

Payroll Set Options	PERMUTATIONS						
	1	2	3	4	5	6	7
Use Payroll Departments	OFF	ON	OFF	OFF	ON	OFF	ON
Allow Nominal Masking	OFF	OFF	ON	OFF	ON	ON	OFF
Post Blank Ctrl A/C C/Centres	OFF	OFF	OFF	ON	OFF	ON	ON

### Permutation 1



No Options flagged

- If cost centres are in use by Opera 3 Nominal Ledger then the department codes given to an individual employee will be used as the cost centre on the Payment and Deduction Profiles. They will also be used on the Control Accounts if the cost centre fields are left blank.
- The Opera 3 Masking facility can not be used.
- The facility to Post to Blank Control Account Cost Centres is not available.

Therefore, if there is an employee set up as below

with the following Payment profile used,

The screenshot shows the 'Payment Profiles - 001 - Basic' window. The 'General' tab is active. The fields are as follows:

- Payment Code: 001
- Description: Basic
- Type: Default
- Print if Zero:
- Multiply for Holidays:
- Print Balance:
- Balance Description: Year T.D.
- Auto Align: N (None)
- Balance Number: 0
- Last Modified Date: 10/02/2002
- Nominal Code: BASIC
- Mask NL Code:
- Retain Units:
- Taxable:
- NI'able:
- Pensionable:
- Hol'able:

Buttons: Close

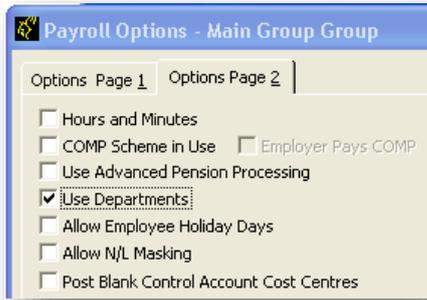
This would post to the following account within the Opera 3 Nominal Ledger:

The screenshot shows the 'Account: BASIC - SALE - Basic Pay for Sales Department - SALES' window. The 'General' tab is active. The fields are as follows:

- Description: Basic Pay for Sales Department
- Type/Sub-type: 45 02
- Expenses / Overheads: General Overheads
- Report Codes: 1-, 2-, 3-, 4-, 5- (all dropdowns)
- Sterling:
  - Period TD: 0.00
  - Year TD: 0.00
  - Prev YR: 0.00
- Project:
  - Do Not Use: Default
  - Optional:
  - Mandatory:
- Department:
  - Do Not Use: Default
  - Optional:
  - Mandatory:
- Period TD: 0
- Year TD: 0
- Prev YR: 0

Buttons: Open Item, Summary Transfer, Distribution Account, Forced Comment, Private Account, Action, Close

## Permutation 2



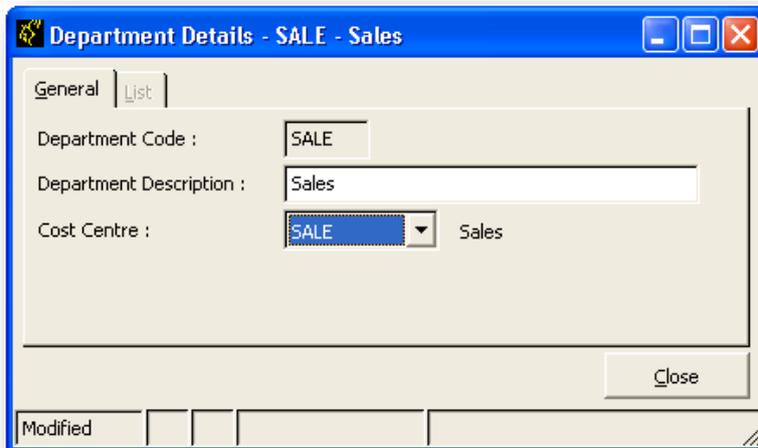
'Use Payroll Departments' option flagged.

All employees must be linked to a department and a cost centre must be applied to the Department code. The Payment and Deduction profiles must have nominal codes specified with the cost centres specified within the Departments Details. As do those specified against the Control Accounts, if a cost centre is not entered within Opera 3 Payroll, Utilities, and Nominal Codes.

The facility of Opera 3 Nominal masking is not available.

The option of 'Post to Blank Control Account Cost Centres' is not available

This works exactly the same as PERMUTATION 1, except you must link a cost centre to each department Code created.



### Permutation 3

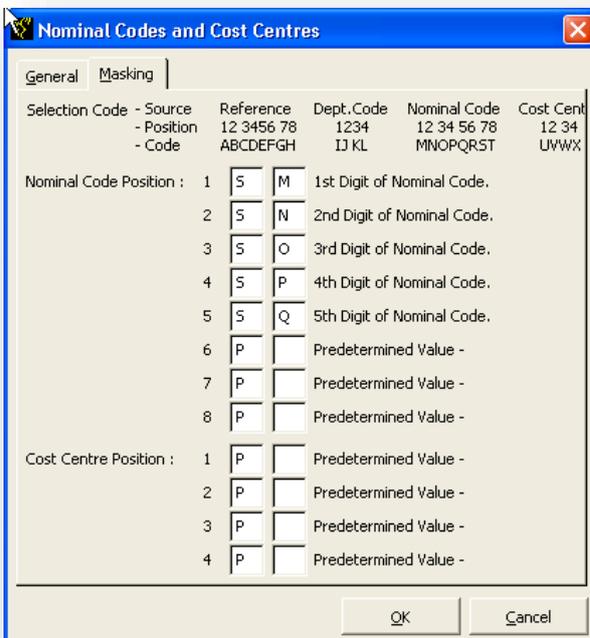


'Allow Nominal Masking' option flagged.

- If cost centres are in use within Nominal then the department codes given to an individual employee will be used as the cost centre on the Payment and Deduction Profiles, unless masked. They will also be used on the control accounts within the Utilities - Nominal Codes if the cost centre fields are left blank.
- The facility to use Nominal Masking is available. Please refer to the following scenarios for a better explanation

#### Scenarios 1

The Payment/Deduction Profile is required to be masked to a blank cost centre, or the control account needs to go to a blank cost centre without flagging the Post Blank Control Account Cost Centre option.



The Basic Payment, shown in an early screenshot, will (without masking) go to [BASIC | SALE] for employee Mr Brian Jones, see screenshot of employee details. However, flag the Payment profile for masking and as you can see from above the first five nominal code positions will be the first five characters of the nominal code (BASIC) and the four cost centre position will give a predetermined blank for each position. This will now post to the nominal account [BASIC] . This will also apply to control account if they are flagged for being masked.

**Scenario 2**

This example demonstrates that you may require different employers NI figures for each employee to go to different Nominal codes. There may be two employees on the system with employee codes as follows

M Smith = SS01

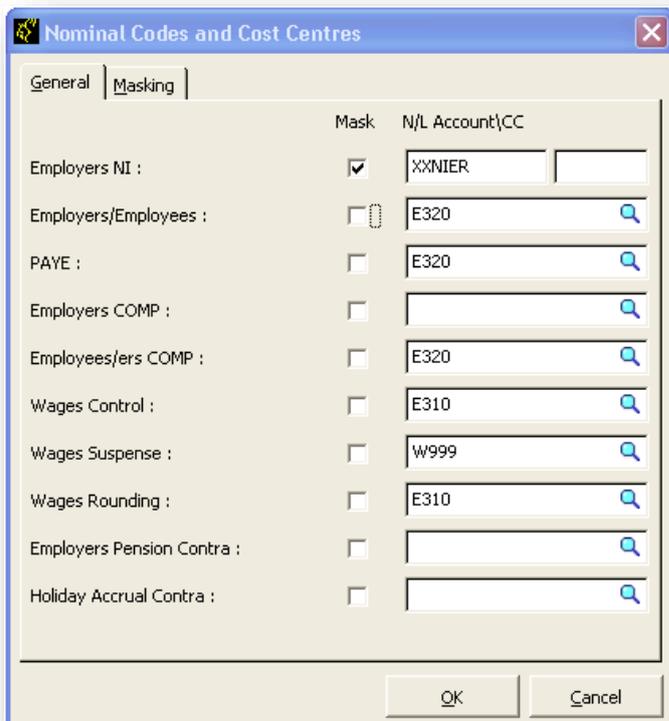
S Jones = FF01

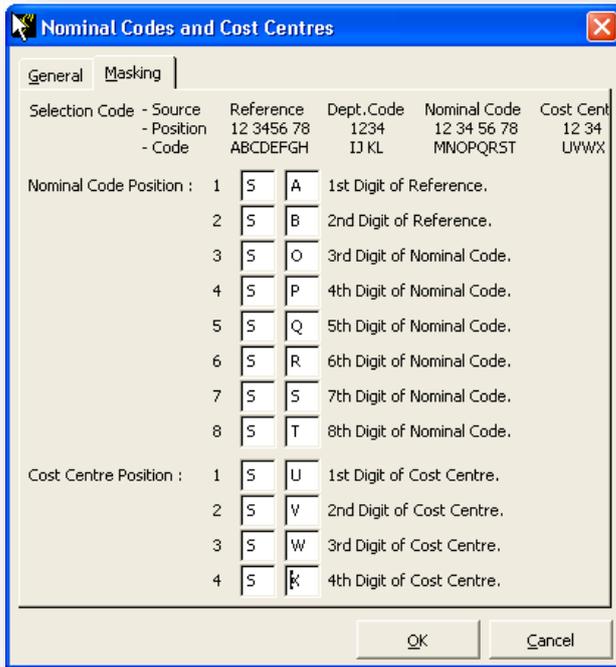
M Smith's employers NI is to go to the nominal code SSNIER - Sales Staff Employers NI

S Jones's employers NI is to go to the nominal code FFNIER - Factory Floor Employers NI

The Nominal Code area shown below will allow any entry to be made as the options specify that nominal masking is allowed.

The masking would show as follows:

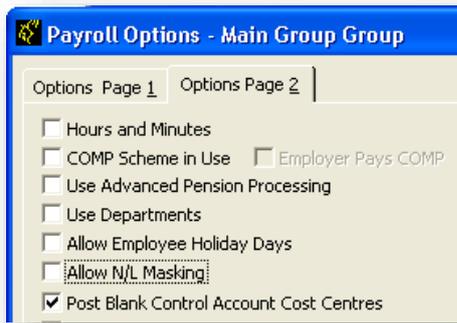




As the masking shows, use the first two characters of the employee reference and the rest of the characters use the 3<sup>rd</sup>, 4<sup>th</sup>, 5<sup>th</sup>, 6<sup>th</sup>, 7<sup>th</sup>, 8<sup>th</sup>, digits of the nominal code specified in the Nominal Codes – General screenshot. The cost centre remains, using the same cost centre as if no masking had been specified at all.

The facility to post to Blank Control Account Cost Centres is disabled.

## Permutation 4



Post to `Blank Control Account Cost Centre's` option flagged.

- If cost centres are in use by the Nominal, then the department code given to an individual employee will be used as the cost centre on the Payment and Deduction Profiles only.
- The Nominal Masking facility is not available
- If the Control Account cost centre fields are left blank, within Utilities - Nominal Codes, then this will post to the nominal code specified with a blank cost centre.

e.g. [BASIC] ]

## Permutation 5



'Use Payroll Departments' and 'Allow Nominal Masking' options flagged.

- The set up of departments for the employees, is required, on the Payroll and cost centres applied to the department. The nominal codes specified within the Payment and Deduction Profiles must exist within the Nominal ledger with these cost centres. Also if a cost centre is not specified on the control accounts with Utilities - Nominal Codes, this will post to the cost centre specified on each Department Code. The only other way to post to an alternative cost centre (or blank) is to mask the Payment Profile, Deduction Profile or control account.
- The facility of using Nominal Masking on Payment Profiles, Deduction Profiles and Control Accounts is enabled. Please see Permutation 2 for the explanatory examples on how to mask nominal codes.
- The facility to post to Blank Control Account Cost Centres not available unless the masking is utilised that way.

## Permutation 6



'Allow Nominal Masking' and 'Post to Blank Control Account Cost Centres' options flagged.

- If cost centres are in use by the Nominal Ledger, then the department codes given to an individual employee will be used as the cost centre on the Payment and Deduction Profile only. Unless the Profiles are masked.
- Masking can be used for Payment and Deduction profiles, if the department codes as cost centres are not the required cost centre and alternative coding can be achieved by using masking. Masking can also be used on the control accounts if required. Please see Permutation 2 for the explanatory examples on how to mask nominal codes.
- If a cost centre is not specified against the control accounts in the cost centre field, then the system will assume it is to post to a blank cost centre.

## Permutation 7



'Use Payroll Departments' and 'Post to Blank Control Account Cost Centre' options flagged.

- Departments for the Payroll employees need to be set up and apply a cost centre per Department code. The nominal codes specified with the Payment and Deduction Profiles must exist with the cost centre specified with the Department Codes.
- The facility of the Nominal Masking is not available.
- If the cost centre field, within the Utilities - Nominal Code control accounts, is left blank then this will post to a blank cost centre. Otherwise a single cost centre must be specified within the control account cost centre field.

## Further Development and Training information regarding Nominal Masking

Derivation of Cost Centres (CC) for NL postings to control accounts (CA) is performed by the wxncntr method; wxncntr is only used by/for Cas (e.g. it's not used for payments and deductions).

- Precedence applied by wxncntr:
  1. If the CC field for the CA is populated (i.e. via the Nominal Codes utility) then it's used, as follows:
 

Note: the CA's CC can be populated regardless of whether the CA has masking switched on or not, i.e. (i) if masking is off and you select a NL account+CC combination, or (ii) if masking is on and you populate the CC field.

⇒ If the CA has masking switched off then the CA's CC field is simply used 'as is'.

⇒ If the CA has masking switched on then the CA's CC field is derived/masked in the following way:

    - The CC masking is based on the 4 'Cost Centre Position' masking codes defined via the Nominal Codes utility.
 

Reminder: the CC can be up to 4 characters in length.
    - We mask each of the 4 characters of the CC in turn using the 'Cost Centre Position' masking codes; we start with the 1<sup>st</sup> character/position and then proceed with the 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> in turn.
    - For each character of the CC:
      - (i) If the corresponding 'Cost Centre Position' is set to 'P' (i.e. Predetermined value) then we use the associated Predetermined (i.e. pre-defined) character that has been entered via the Nominal Codes utility (job done for that character).
      - (ii) If however the corresponding 'Cost Centre Position' is set to 'S' (i.e. a Selected value) then we must proceed further in order to determine what the CC character should be; see (iii) onwards below.
      - (iii) If the associated Selected value is one of the characters A -> H (inclusive) then the CC character comes from the Employee Reference (Emp. Ref.) field; e.g. 'A' means use the first character of the Emp. Ref., 'B' means use the second character ...and so on up to 'H' (which means use the eighth character).
      - (iv) If the associated Selected value is one of the characters I -> L (inclusive) then the CC character comes from the Department Code field (on the Employee record WNAME); e.g. 'I' means use the first character of the Dept. Code...and so on up to 'L' (which means use the fourth character).

- (v) If the associated Selected value is one of the characters M -> T (inclusive) then the CC character comes from the Nominal Code field (i.e. as defined via the Nominal Codes utility for the CA); e.g. 'M' means use the first character of the Nominal Code...and so on up to 'T' (which means use the eighth character).
  - (vi) If the associated Selected value is one of the characters U -> X (inclusive) then the CC character comes from the Cost Centre field that has been defined against the employee's associated Department record; e.g. 'U' means use the first character of the Cost Centre...and so on up to 'X' (which means use the fourth character).
2. If the CC field for the CA is not populated then the way in which the resulting CC for the associated NL posting is derived will vary, as follows:
- ⇒ If 'Post Blank Control Account Cost Centres' is switched on (via Payroll Set Options) and masking is switched off (against the CA within the Nominal Codes utility) then the CC will be forced to be blank (i.e. as the name of the Set Option checkbox suggests).
  - ⇒ If 'Post Blank Control Account Cost Centres' is switched on but masking for the CA is switched on then the CC will be derived by using the exact same masking process as outlined within point 1. above (i.e. using 'P' or 'S' values as defined).

Important: this means that the 'Post Blank Control Account Cost Centres' option only takes effect where a CA is not set to be masked.

- ⇒ CA has masking switched off then the CA's CC field is simply used 'as is'.
- 'Post Blank Control Account Cost Centres': it seems that this only forces a blank CC to be used if the actual CC field in Nominal Codes has not been populated in the first place; regardless of whether masking is switched on or not in Nominal Codes, if the CC field in Nominal Codes has been populated then it will be used (if masking is off) or (if masking is on) force the masking code to be run anyway i.e. the code is not written to simply set the CC to blank for all CA's if the option is set.

#### 'Post Blank Control Account Cost Centres'

When switched on this option really means:

'if we have genuinely resolved to a blank CC for a CA then we allow it to remain blank' (i.e. we allow a CA posting to just a header account).

i.e. it does NOT mean:

'always force the CC field to be blank for CA postings full stop'.

When switched on:

- if masking is off and CC in NL Codes is blank then we allow that blank CC to be used (i.e. we allow a posting to a header account).
- if masking is on, then regardless of whether the CC in NL Codes is blank or not we perform the masking as per normal; that may, or may not, then result in a blank CC; if it does result in a blank CC then it will be allowed/used.

When switched off:

- if masking is off and CC in NL Codes is blank then we force a CC to be used i.e. from either the Department or, if depts. are not in use, from the CC entered against the Employees record (via Payroll Processing).
- if masking is on then again regardless of whether the CC in NL Codes is blank or not we perform the masking as per normal; that may, or may not, then result in a blank CC; if it does result in a blank CC then it will be allowed/used.

#### In summary, for Control Accounts:

- Switching 'Post Blank Control Account Cost Centres' only makes a difference if masking is switched off for the CA and the CC in NL Codes has been left as blank (i.e. in which case we will allow that blank CC through); otherwise the CC will always be based on the CC defined in NL Codes or, where masking is switched on for the CA, as resolved by masking.
- Where masking results in a blank CC for a CA then that blank CC will always be allowed through regardless of whether 'Post Blank Control Account Cost Centres' is switched on or off.

Scenario: This is based on the masking being set as described for Cost Centres the masking always forces the Cost Centre to be blank.

- Switch 'post blank control account cost centres' off.
- Within NL Account maintenance, ensure a 'header' account exists for Employers NI; for example, using Demodata:
  - ⇒ There are many accounts for Employers NI, but each account is an 'account plus cost centre' combination; e.g. 'W120 ADM', 'W120 LSG' etc., therefore we must ensure a header account exists i.e. 'W120' (with no cost centre).

The header account will not actually be posted to, it must simply exist in order for this approach to work.
- In Nominal codes:
  - ⇒ Switch masking on for all accounts with the exception of 'Employers NI' (i.e. masking must be switched off for Employers NI).
  - ⇒ For those control accounts that have masking switched on, ensure the 'N/L Account\CC' field is set to the 'header' account for the corresponding NL account (i.e. the Cost Centre part of the field should be blank).
  - ⇒ For Employers NI, set the 'N/L Account\CC' field to the account ID of the Employers NI 'header' account, e.g.: 'W120'; do not set it to any of the other 'account plus cost centre' combinations for Employers NI (i.e. the Cost Centre part of the field should be blank); this is important.
- N/L Analysis will then work as follows:
  - ⇒ Due to the way the masking codes have been defined, all control accounts with the exception of Employers NI will still be posted to a blank Cost Centre; the blank Cost Centres are quite happily accepted/posted-to here (i.e. even though 'post blank control account cost centres' is off).
  - ⇒ The Cost Centres that the associated employee Payments and Deductions are posted to will also remain 'as is' i.e. the payments will still use Cost Centres whilst those deductions that have masking switched on will still post to blank Cost Centres.
  - ⇒ For Employers NI, because (i) masking is switched off, and, (ii) the 'N/L Account\CC' field for Employers NI does not have a Cost Centre specified (i.e. it has been set to a 'header' account), this means the N/L Analysis will (by default) try to use a blank Cost Centre for all Employers NI postings, however, because 'post blank control account cost centres' is now switched off the N/L Analysis will not allow a blank Cost Centre to be used against a control account, which in turn means it will use the Cost Centre defined for the employee (e.g. against their Department) thus doing what the customer wants.

As you'll know, in Payment (and Deduction) Profiles if you don't select the 'Mask NL code' checkbox you have to select a specific NL account via the standard account selection field/control; however, when you select the NL account in that situation you can only ever select 'header' accounts i.e. you can never select a specific 'Account'+ 'Cost Centre' combination via Payment/Deduction Profiles. The 'Mask NL code' checkbox is only enabled if masking is switched on in Set Options.

Consequently if you are using Cost Centres in the NL, when the Payroll NL Analysis processes each of the employee's payments and deductions (i.e. from WTRAN) it will always force the Cost Centre field (i.e. in the associated WNOML record for the payment/deduction) to be populated in one way or another.

Therefore if you haven't selected 'Mask NL code' in the payment/deduction profile then the NL Analysis will force the Cost Centre to be the cost centre of the employee's department (i.e. if they are using departments) or the cost centre that's entered via main Payroll Processing form.

However if you have selected 'Mask NL code' in the payment/deduction profile then the NL Analysis will apply the masking code/format to the contents of the Nominal Code field as entered against the payment/deduction profile.

## Summary

As you can see from above masking can be relatively straight forward, although can become complex depending on the users requirements. Therefore Pegasus advised that before setting up Opera 3 to use masking it may be advantageous to sit down and plan your requirements first in detail.

Another similar breakdown of NL Masking can be seen below;

### Payroll Masking Examples

#### Set Options

#### Example

<b>Wages 1500 per month</b>	<b>W110</b>	<b>1500</b>	
<b>Employers NI</b>	<b>W120</b>	<b>141.44</b>	
<b>Ers/Ees NI</b>	<b>E320</b>		<b>262.99</b>
<b>Wages Control</b>	<b>E310</b>		<b>1378.45</b>
		<b>1641.44</b>	<b>1641.44</b>

#### Use Payroll Departments

This determines whether or not departments can be set up, within Payroll Departments.

= This instructs the system to be able to set up Payroll Departments and enter specific cost centres per department.

= This instructs the system not to have the facility to set up Payroll Departments and that whatever is given to the individual employee as a department code will be assumed as the cost centre.

#### Allow Nominal Masking:

This determines whether or not Nominal Masking can take place so that it is possible to manipulate the nominal code by passing it through a filtering system, allowing you to post to alternative nominal accounts and cost centres.

= Allow masking to be set up, will allow access to the coding grid which is found within Opera II, Payroll, Utilities, Nominal Codes, masking tab. To select specific accounts a flag on the individual control accounts, or on the Payments and Deductions profiles as to be selected.

= Not allow the facility to set up Nominal Masking. The masking flag will be greyed out.

#### Post Blank Ctrl A/C C/Centres:

This option determines whether or not amounts can be posted to Control Accounts which have been set up as *Blank Cost Centres* without having to set up Nominal Masking.

= Allows the cost centre field to be left blank within **Opera, Payroll, Utilities, Nominal Codes**, and the system will post to a blank cost centre regardless whether Departments are in use.

The Payment/Deductions will still be spread over Department/Cost Centre unless masking is used

= Posting to blank control account cost centres is not allowed, if the field for cost centres is blank then the system will use either the department code or the department code cost centre to spread across cost centres.

The only other way that posting to a blank cost centre is allowed is to set up the Nominal Masking accordingly.

### The Payroll Set Option Chart

PAYROLL SET OPTIONS	Permutations						
	1	2	3	4	5	6	7
Use Payroll Departments	Off	On	Off	Off	On	Off	On
Allow Nominal Masking	Off	Off	On	Off	On	On	Off
Post Blank Ctrl A/C C/Centres	Off	Off	Off	On	Off	On	On

#### Permutation 1

##### No Options flagged

- If cost centres are in use by Opera II Nominal Ledger then the department codes given to an individual employee will be used as the cost centre on the Payment and Deduction Profiles. They will also be used on the Control Accounts if the cost centre fields are left blank.
- The Opera II Masking facility can not be used.
- The facility to Post to Blank Control Account Cost Centres is not available.

#### Example

<b>Wages 1500 per month</b>	<b>W110 / ADM</b>	<b>1500</b>	
<b>Employers NI</b>	<b>W120 / ADM</b>	<b>141.44</b>	
<b>Ers/Ees NI</b>	<b>E320 / ADM</b>		<b>262.99</b>
<b>Wages Control</b>	<b>E310 / ADM</b>		<b>1378.45</b>
		<b>1641.44</b>	<b>1641.44</b>

#### Permutation 2

- All employees must be linked to a department and a cost centre must be applied to the Department code. The Payment and Deduction profiles must have nominal codes specified with the cost centres specified within the Departments Details. As do those specified against the Control Accounts, if a cost centre is not entered within **Opera II Payroll, Utilities, Nominal Codes**.
- The facility of Opera II Nominal masking is not available.
- The option of `Post to Blank Control Account Cost Centres` is not available

**This works exactly the same as PERMUTATION 1, except you must link a cost centre to each department Code created**

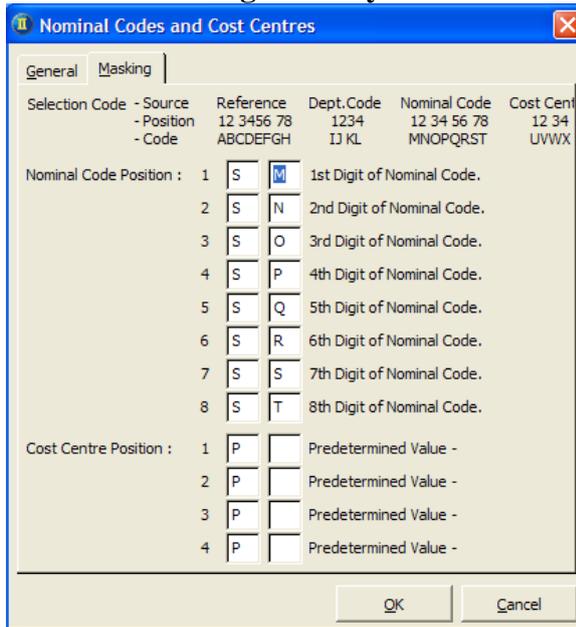
### Permutation 3

- If cost centres are in use within Nominal then the department codes given to an individual employee will be used as the cost centre on the Payment and Deduction Profiles, unless masked.
- They will also be used on the control accounts within the Utilities - Nominal Codes if the cost centre fields are left blank.
- The facility to use Nominal Masking is available. Please refer to the following scenarios for a better explanation

### Scenarios 1

Post wages (Payment or deductions) to a blank control account.

### Turn On Masking and only select Basic Pay to Mask Over



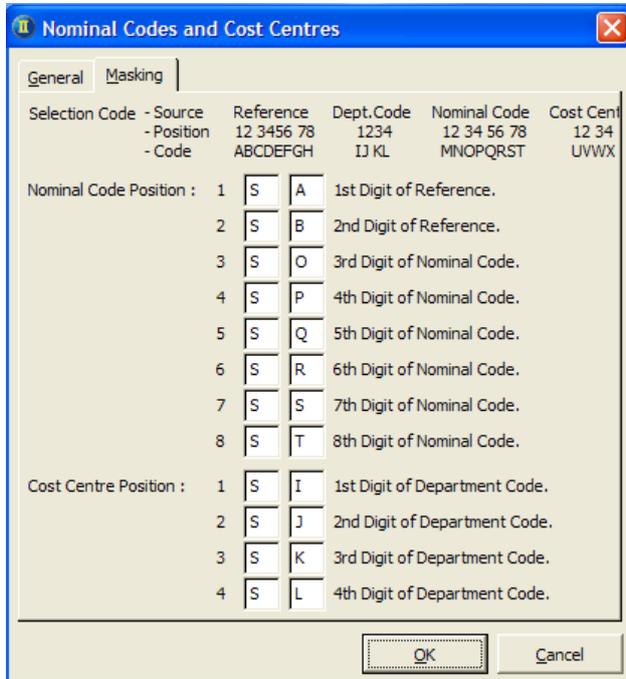
<b>Wages 1500 per month</b>	<b>W110 / -----</b>	<b>1500</b>	
<b>Employers NI</b>	<b>W120 / ADM</b>	<b>141.44</b>	
<b>Ers/Ees NI</b>	<b>E320 / ADM</b>		<b>262.99</b>
<b>Wages Control</b>	<b>E310 / ADM</b>		<b>1378.45</b>
		<b>1641.44</b>	<b>1641.44</b>

Anything we mask now will not go to a cost centre but to a blank control account

### Scenarios 2

This example demonstrates that you may require different employers NI figures for each employee to go to different Nominal codes.

So we could say the first two characters of the Nominal Code be the employee reference and the cost centre is the Department Code.



<b>Wages 1500 per month</b>	<b>SI10 / ADM</b>	<b>1500</b>	
<b>Employers NI</b>	<b>W120 / ADM</b>	<b>141.44</b>	
<b>Ers/Ees NI</b>	<b>E320 / ADM</b>		<b>262.99</b>
<b>Wages Control</b>	<b>E310 / ADM</b>		<b>1378.45</b>
		<b>1641.44</b>	<b>1641.44</b>

The Cost Centre has been put back but the nominal code now begins with the first two characters of the employee reference.

**Permutation 4**

- If cost centres are in use by the Nominal, then the department code given to an individual employee will be used as the cost centre on the Payment and Deduction Profiles only.
- The Nominal Masking facility is not available
- If the Control Account cost centre fields are left blank, within Utilities - Nominal Codes, then this will post to the nominal code specified with a blank cost centre.

<b>Wages 1500 per month</b>	<b>W110 / ADM</b>	<b>1500</b>	
<b>Employers NI</b>	<b>W120 /</b>	<b>141.44</b>	
<b>Ers/Ees NI</b>	<b>E320 /</b>		<b>262.99</b>
<b>Wages Control</b>	<b>E310 /</b>	<b>1378.45</b>	
		<b>1641.44</b>	<b>1641.44</b>

No masking is in use and we are posting CONTROL accounts to blank Nominal accounts  
 As the Salary is not a control account the Cost Centre is applied.

**Permutation 5**

- The set up of departments for the employees, is required, on the Payroll and cost centres applied to the department. The nominal codes specified within the Payment and Deduction Profiles must exist within the Nominal ledger with these cost centres. Also if a cost centre is not specified on the control accounts with Utilities - Nominal Codes, this will post to the cost centre specified on each Department Code. The only other way to post to an alternative cost centre (or blank) is to mask the Payment Profile, Deduction Profile or control account.
- The facility of using Nominal Masking on Payment Profiles, Deduction Profiles and Control Accounts is enabled. Please see Permutation 2 for the explanatory examples on how to mask nominal codes.
- The facility to post to Blank Control Account Cost Centres not available unless the masking is utilised that way.

Add Department to employee ADMN

Turn on masking to go to Nominal Code and Department based on masking set up in **Scenario 2**

Link Wages to Mask

<b>Wages 1500 per month</b>	<b>W110 / ADMN</b>	<b>1500</b>	
<b>Employers NI</b>	<b>W120 / ADM</b>	<b>141.44</b>	
<b>Ers/Ees NI</b>	<b>E320 / ADM</b>		<b>262.99</b>
<b>Wages Control</b>	<b>E310 / ADM</b>		<b>1378.45</b>
		<b>1641.44</b>	<b>1641.44</b>

As you can see as no post to blank is turned off so the control accounts are going to the employee cost centre based on the department cost centre link

The Wages are going to the Nominal and Department not cost centre as we set this up in masking.

**Permutation 6**

- If cost centres are in use by the Nominal Ledger, then the department codes given to an individual employee will be used as the cost centre on the Payment and Deduction Profile only. Unless the Profiles are masked.
- Masking can be used for Payment and Deduction profiles, if the department codes as cost centres are not the required cost centre and alternative coding can be achieved by using masking. Masking can also be used on the control accounts if required. Please see Permutation 2 for the explanatory examples on how to mask nominal codes.
- If a cost centre is not specified against the control accounts in the cost centre field, then the system will assume it is to post to a blank cost centre.

Add employee to Cost Centre LSG  
 Change Masking to go back to Account and Department

<b>Wages 1500 per month</b>	<b>W110 / LSG</b>	<b>1500</b>	
<b>Employers NI</b>	<b>W120 /</b>	<b>141.44</b>	
<b>Ers/Ees NI</b>	<b>E320 /</b>		<b>262.99</b>
<b>Wages Control</b>	<b>E310 /</b>		<b>1378.45</b>
		<b>1641.44</b>	<b>1641.44</b>

**Permutation 7**

- Departments for the Payroll employees need to be set up and apply a cost centre per Department code. The nominal codes specified with the Payment and Deduction Profiles must exist with the cost centre specified with the Department Codes.
- The facility of the Nominal Masking is not available.
- If the cost centre field, within the Utilities - Nominal Code control accounts, is left blank then this will post to a blank cost centre. Otherwise a single cost centre must be specified within the control account cost centre field.

Set Department to be ADMN

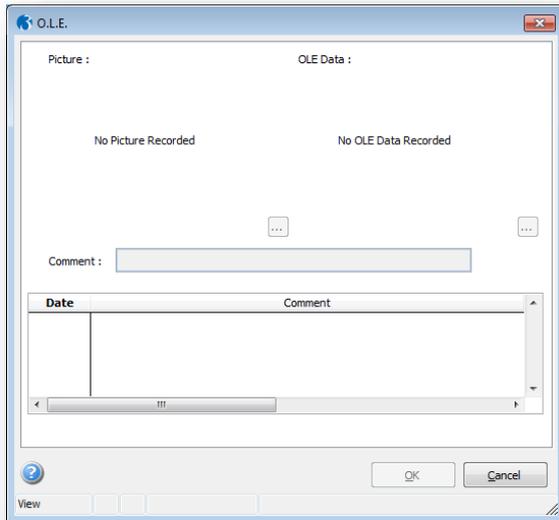
<b>Wages 1500 per month</b>	<b>W110 / ADM</b>	<b>1500</b>	
<b>Employers NI</b>	<b>W120 /</b>	<b>141.44</b>	
<b>Ers/Ees NI</b>	<b>E320 /</b>		<b>262.99</b>
<b>Wages Control</b>	<b>E310 /</b>		<b>1378.45</b>
		<b>1641.44</b>	<b>1641.44</b>

**Conclusion**

As you can see from above masking can be relatively straight forward, although can become complex depending on the users requirements. Therefore Pegasus advised that before setting up Opera II to use masking it may be advantageous to sit down and plan your requirements first in detail.

## Appendix C - Object Linking and Embedding

You can link objects to be associated with records such as customers, suppliers, stock items, employees and so on. A representation or placeholder for an object is inserted on the O.L.E. form associated with the record. The object exists in the source file and, when it is changed, the linked object is updated to reflect these changes. You can attach a picture as well as an object placeholder. This can be associated with the OLE data object or be independent. You can link several objects to each record. Double-clicking on the icon associated with the OLE Data heading will start the application used to create the object, assuming the application and document is available to you. Right-clicking on an icon associated with an OLE Data heading displays a shortcut menu. The menu options on the shortcut menu are dependent on the type of object, and provide the ability to edit the object and/or edit the package using Object Packager.



**Important:** These are dynamic links. If you move or rename a linked object without changing the file extension on the same hard disk drive, the link in Opera is automatically updated. However, if you move a linked object to a different hard disk drive (either on the same computer or a different computer), the link in Opera will not be updated. The link in Opera will then not work. If you delete the linked object, the link in Opera will not work. Once the OLE object is not linked anymore, you will need to manually reattach the object in Opera to link to the object again.

To link objects

1. Open the relevant module folder, and then click Processing.
2. Retrieve the record for which you want to store object details, click Action and then click O.L.E. The O.L.E. form appears.
3. On the Record menu, click New.
4. Under Picture, click the browse button to locate the file that contains the image you want to link.
5. Under OLE Data, click the browse button to locate the file that contains the document you want to link.
6. In Comment, type a comment that identifies the objects you have linked.
7. To store the object details, click OK.

Notes: An icon appears on the status bar of the record processing form to show that an object record exists. You can use the New command button on the toolbar to add additional objects. To start the application used to maintain a data object, double-click the icon under OLE Data. To delete an OLE entry, click to highlight in the list and then click the Delete command button on the toolbar. Both picture and OLE data objects are removed as one item. Deleted OLE files are removed when you use the Reorganise System Files command in the System module with the Tidy System Files option selected.

## Appendix D - Nominal Export

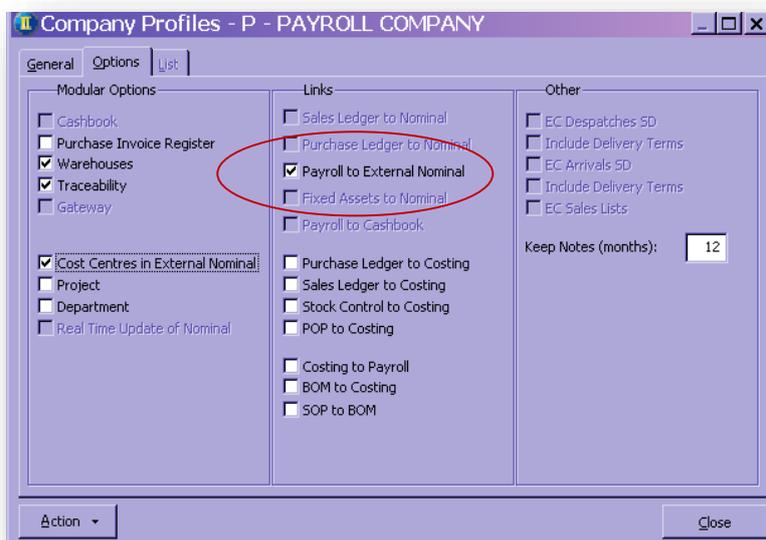
### Nominal Information from Payroll to Accounts

Where the Opera 3 installation does not have a Nominal Ledger module activated, but does have the Payroll module activated, the user will be able to specify whether a 'Payroll to External Nominal' link is required and whether Cost Centres are being used within the external Nominal.

When the 'Payroll to External Nominal' link is specified, some additional functionality will be made available within the Payroll in order to provide a .csv file output when running the Nominal Analysis.

### Company Profiles - Payroll to External Nominal

The 'Payroll to External Nominal' link is set under the Options tab in Company Profiles.



This will provide the user with an additional Nominal Accounts menu within the Payroll module where all the Payroll Accounts in readiness for exporting can be set up.

#### Cost Centres in External Nominal

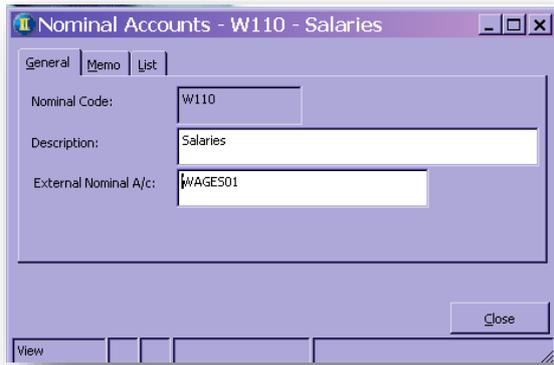
An option is also provided here to allow a user to specify whether or not external cost centres are also required. This will provide an additional menu to create the external cost centres.

#### Project/Department

If the external Nominal Ledger allows for additional analysis of Payroll values, (the equivalent to our own Advanced Nominal) they must be activated here. The terminology may be re-worded within System Manager, Utilities, System Preferences.

### Maintenance/Nominal Accounts

If the 'Payroll to External Nominal' link has been set within Company Profiles, this menu is provided to create all Payroll Accounts that will be used during the Export Routine and is accessed from the Payroll Maintenance menu.



Details that are entered in this form are:

- A Nominal Code
- A Description
- An External Nominal A/C.

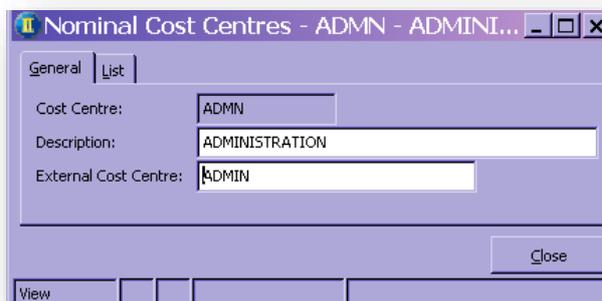
Once these details have been defined they will appear within the Payroll module wherever a nominal account can be defined, for example, Payment Profiles and Nominal Codes.

#### Maintenance/Payment Profiles/Deduction Profiles

If the option 'Payroll to External Nominal' has been set, then the drop-down list in the Payment and Deduction Profiles menu will show the Nominal Accounts that have been set under the Payroll Nominal Accounts menu.

### Maintenance/Nominal Cost Centres

If the 'Cost Centres in External Nominal' link has been set within Company Profiles, this menu is provided to create Cost Centres that will be used during the Export Routine and is accessed from the Payroll Maintenance menu.



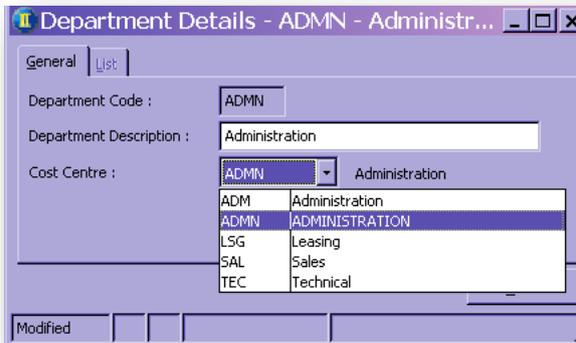
Details that are entered in this form are:

- A Cost Centre Code
- A Description
- An External Cost Centre

Once these details have been defined they will appear within the Payroll module wherever a cost centre can be defined, for example, Nominal Codes and Employee Processing.

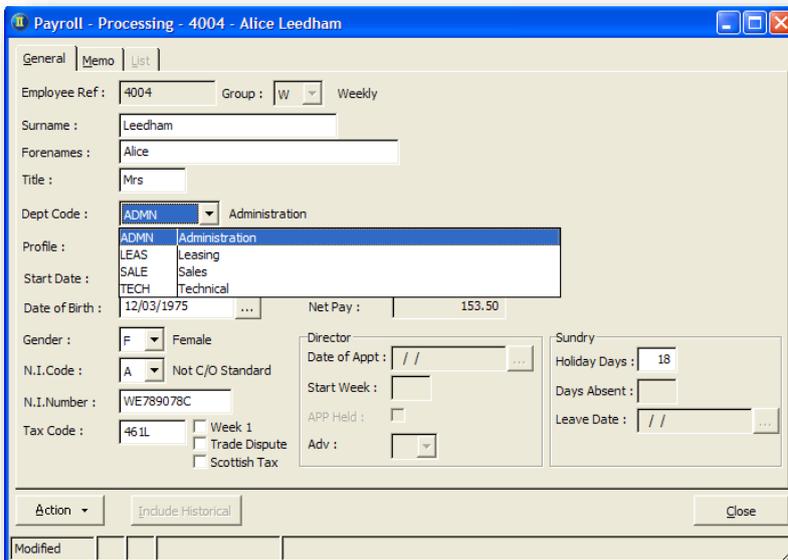
## Use Payroll Departments

If the option 'Use Payroll Departments' has been set, then the drop-down list in the Departments Details menu will show the Cost Centres that have been defined under the Nominal Cost Centre menu.



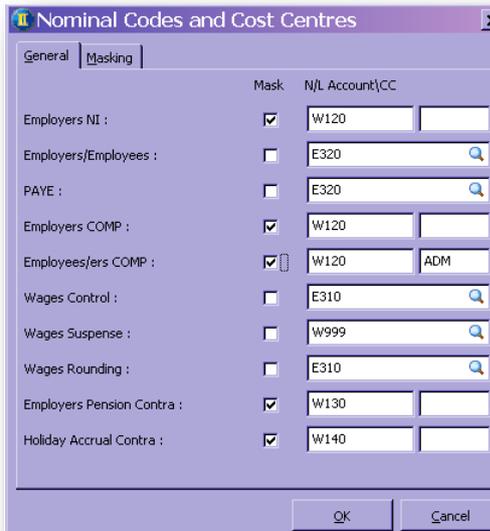
## Employee Processing/Department

If the option 'Use Payroll Departments' has NOT been set, then the drop-down list in the Employee Processing menu will show the cost centres that have been set under the Payroll Cost Centre menu.



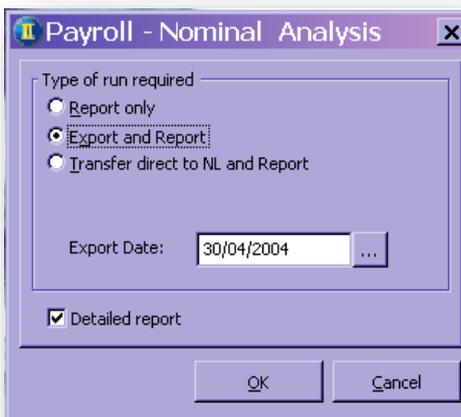
## Utilities/Nominal Codes

If the 'Payroll To External Nominal' and 'Cost Centres in External Nominal' have both been set the look-ups in Nominal Codes will show nominal codes created in the Maintenance, Nominal Accounts menu and Cost Centres created in the Maintenance, Nominal Cost Centres menu.



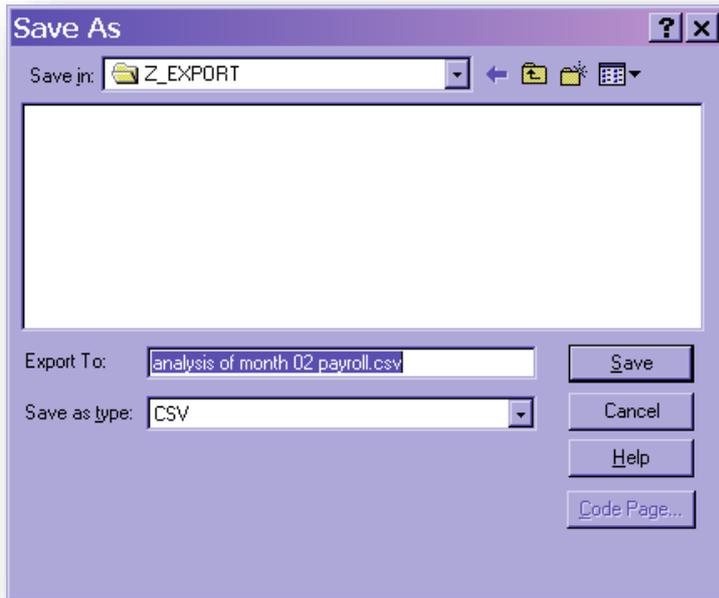
## Nominal Ledger Analysis

If linking the Payroll to an External Nominal Ledger, the Nominal Ledger Analysis provides additional functionality to create a .csv file output when running the analysis.



Select 'Export and Report' and specify an Export Date to create the .csv file.

When running the Export and Report, the system will at this point validate and ensure that all Nominal Accounts have been specified where needed, if any are invalid the system will issue a prompt.



If the .csv file can be created the system will present the user with a dialog to indicate where the file is to be stored. The export directory is company specific, ie: c:\operall\data\z\_export.

The file name that is offered is:

Analysis of payroll {Tax Year and Date}.csv

The name of this file can be changed if required.

The user is then given a printed report for reference purposes for the .csv file.

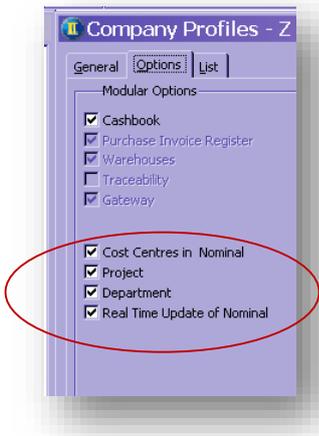
Orion Vehicles Limited		Nominal Analysis of Payroll (Journal)			
Printed 06/08/2002 at 17:30 by MANAGER					
Orion Vehicles Limited		Nominal Analysis of Payroll (Journal)			
Nominal Code	Cost Centre	Account	Cost Centre	Debit	Credit
		Salaries			17267.16
		PAYE & NIC Payable			4665.14
		Wages Suspense		24824.93	
		PAYE & NIC Payable	Leasing		3097.77
		Staff Pension Payable	Sales		22.50
		Staff Pension Payable	Technical	40.00	
		Staff Pension Payable	Sales		22.50
		Staff Pension Payable	Technical	40.00	
		Staff Pension Payable	Technical	40.00	
		Staff Pension Payable	Sales		22.50
		Staff Pension Payable	Sales		22.50
		Staff Pension Payable	Technical	40.00	
		Staff Pension Payable	Sales		22.50
		Staff Pension Payable	Technical	40.00	
		Staff Holiday Fund	Technical	84.00	
		Staff Holiday Fund	Sales	124.00	
		Staff Holiday Fund	Technical	84.00	
		Staff Holiday Fund	Sales	124.00	
		Staff Holiday Fund	Technical	84.00	
		Staff Holiday Fund	Sales	124.00	
		Staff Holiday Fund	Technical	84.00	
		Staff Holiday Fund	Sales	124.00	
		Staff Holiday Fund	Technical	84.00	
		Staff Holiday Fund	Sales	124.00	
		Student Loans	Technical		132.00

## Appendix E - Nominal Dimensions within Payroll

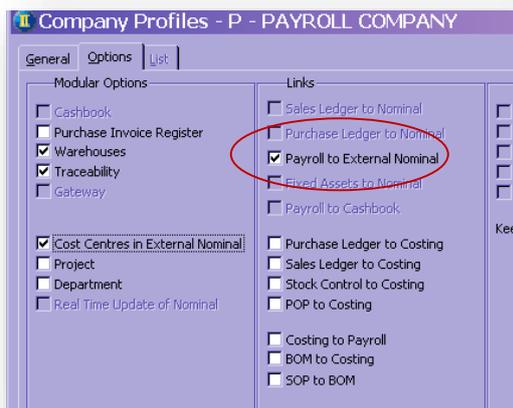
The Opera 3 Advanced Nominal Ledger includes flexible dimension codes, which may be used to provide extra analysis throughout the product. This section of the courseware covers the minimal changes required to the Payroll module in order to take some advantage of the Nominal Dimensions functionality.

### Important Notes

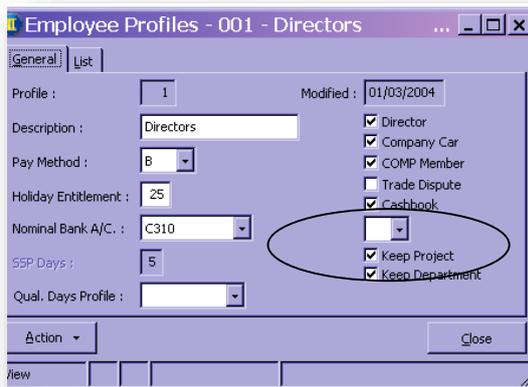
At present, the new Nominal Dimensions are only made available to the User when the 'Advanced Nominal' module is activated and the user has created additional analysis codes in the Nominal Ledger. This additional functionality is specified in System Manager, Company Profiles.



This will be available in the following additional circumstances: Where a User has the payroll module installed but no Nominal Ledger module activated, if the Company Profile option 'Payroll to External Nominal' is checked on then the two nominal dimension checkboxes will be enabled (the user can elect to use the dimensions or not). Where 'Payroll to External Nominal' is checked off the two nominal dimension checkboxes will be disabled.



## Employee Profile



Two additional checkboxes 'Keep Project' and 'Keep Department'

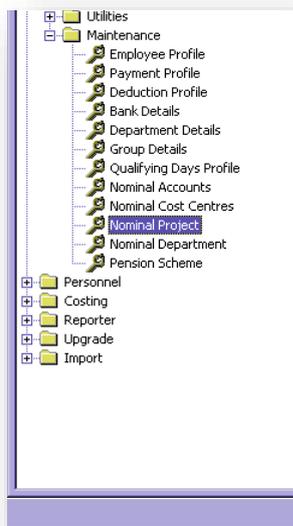
Note: These descriptions are User definable through System Manager, Utilities, System Preferences. These fields will only be visible if 'Nominal Dimensions' are in use.

The dimension codes attached to an individual User (see later section of this courseware) may be kept from year to year if the Keep Project and/or Keep Department checkboxes are activated in the Employee Profile screen.

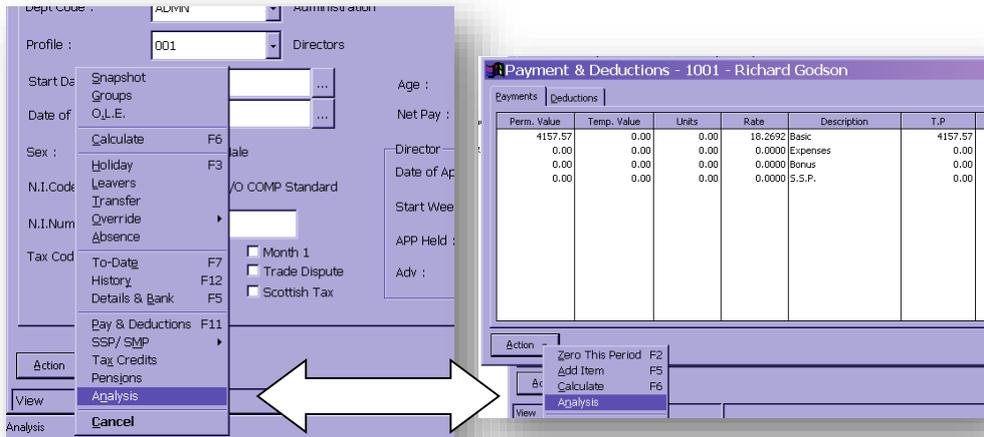
## Maintenance – Nominal Project/Nominal Department

The Nominal Project and Nominal Department menu items will only be available to the User if the Nominal Ledger is not present, and the Payroll module is being linked to an External Nominal. This is where the User will create their additional dimension codes for use externally.

The dimension code itself can be up to 8 characters long, whilst the description may be up to 30 characters long. If the Nominal Ledger is present, and the Advanced Nominal Ledger is activated, the User must create their dimension codes via the Nominal Ledger Maintenance menu.



## Employee Analysis



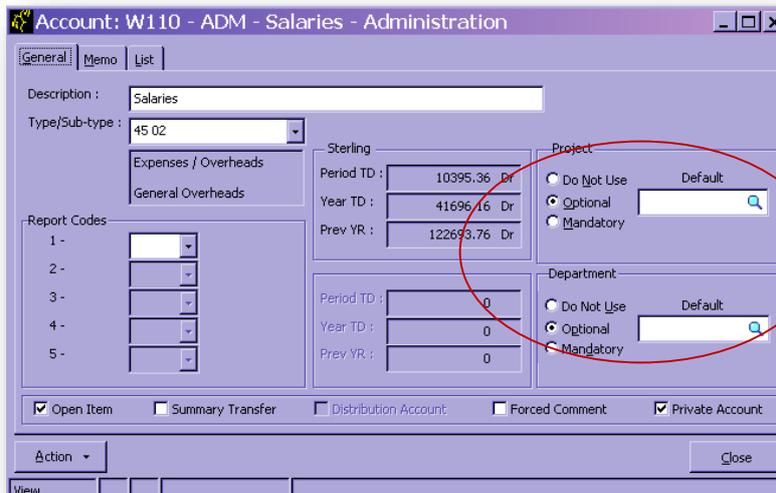
From the Action menu 'Analysis' in Employee Processing The user may attach advanced dimensions to the employee record. Most Payments and Deductions for this employee for this pay period will be analysed to these dimensional codes.

The same functionality is available directly from the Payment & Deductions form.

Selecting Analysis will launch the following form:



In order for the dimensional analysis to be transferred through to the Nominal Ledger accounts, the relevant Nominal Codes for the control values must be set to either 'Optional' or 'Mandatory' use of the dimensions. Each Payment and Deduction profile has the Nominal Code specified.



## Payroll Nominal Analysis

Orion Vehicles Limited		Nominal Analysis of Payroll (Input) DUMMY RUN				
Nominal Code	Cost Centre	Debit	Credit	Employee Number	Project	Department
W120	ADM	588.44		1001 Mr R Godson	Month 02 Employers National Insurance	
E320			819.64		Month 02 Ers' + Ees' National Insurance	
E320			1585.09		Month 02 PAYE	
W120	ADM	22.45			Month 02 Employers COMP	
E320			58.37		Month 02 Ers' + Ees' COMP	
W110	ADM	4157.57			Month 02 Basic	PMA1 PP
W110	ADM	300.00			Month 02 Expenses	PMA1 PP
W140	ADM	1000.00			Month 02 Bonus	PMA1 PP
E310			3605.36		Month 02 Payroll Control Account	
<b>Total</b>		6068.46	6068.46			
W120	TEC	203.08		1002 Mr A Gregory	Month 02 Employers National Insurance	
E320			364.85		Month 02 Ers' + Ees' National Insurance	
E320			787.89		Month 02 PAYE	
W120	TEC	23.32			Month 02 Employers COMP	
E320			60.63		Month 02 Ers' + Ees' COMP	
W110	TEC	3200.00			Month 02 Basic	
E310			2213.03		Month 02 Payroll Control Account	
<b>Total</b>		3426.40	3426.40			
W120	ADM	257.92		2001 Mrs L Quigley	Month 02 Employers National Insurance	
E320			257.92		Month 02 Ers' + Ees' National Insurance	
E320			424.10		Month 02 PAYE	
W110	ADM	2400.00			Month 02 Basic	
E340	ADM	48.00			Month 02 Hol Fund	
W140	ADM		48.00		Month 02 Holiday	
E310			1975.90		Month 02 Payroll Control Account	
<b>Total</b>		2705.92	2705.92			

The Nominal Analysis Report will include the additional dimension analysis columns. If the nominal code to be targeted is not set to Optional or Mandatory it will be lost at the point of transfer.

## Payroll Update

When the new nominal dimensions are in use, if an employee's profile is not set to 'Keep Project and/or 'Keep Department' then the analysis fields for that employee will be cleared of detail and not retained for the next pay period.

## Appendix F - To change an employee's director status (Payroll)

If an employee stops being a director part way through the tax year, HMRC guidelines are that the employee must stay as a director for NI purposes until the start of the next tax year. However, there may be a reason why an employer needs to change an employee from a director to non-director during the tax year, possibly because an employee was incorrectly set up as a director.

Director employees in Opera 3 are linked to employee profiles that have the Director box ticked. Follow these instructions to change the employee from a director to non-director status:

1. Open the Payroll folder, and then click Processing.
2. If you are using groups, in the Select Payroll Groups list, click to select the group(s) you want to process and then click OK. Then locate the employee's record using the List tab or by pressing CTRL+F to search for the record.
3. Change the employee's profile to one that has the Director box unticked. A warning is displayed that the employee should normally remain as a director for NI purposes until the start of the new tax year. Click Yes to change the employee's director status or No to leave the status unchanged.
4. If the employee's director status was changed, manually calculate the employee's NICs as a non-director. See the approved methods on the HMRC web site at [www.hmrc.gov.uk/payee/employees/changes/directorship.htm](http://www.hmrc.gov.uk/payee/employees/changes/directorship.htm).
5. Use the Adjust NI command to adjust the employee's NICs for the current tax year. Instructions to do this are included on the Payroll - Utilities - Adjust NI Help topic.

---

**Note:** If an employee changes to a director part way through the tax year, you can change the employee's profile to one that has the **Director** box ticked. Depending on the employee's NI code, different messages may be displayed - follow the instructions in the messages. After the employee's record has been updated, the Calculation command will calculate the employee's NICs according to the setting in the **Adv** box on the employee's record. As director's NIC is normally calculated on a cumulative value through the tax year, the calculations are done on a pro-rata basis. For example, if an employee changes to a director half way through the year, the NIC is calculated using half of the annual NI bandwidth.

---

## Appendix G – Stakeholder Pensions (Without Advanced Pension Scheme Processing)

The following is a step-by-step guide to help you process stakeholder pensions in the system that only applies if you are **not** using the advanced pension processing facility.

### Step 1

To create a deduction for employee pension contributions

1. Open the Payroll folder, click Maintenance and then click Deduction Profile.
2. Create a deduction type for employee stakeholder pension contributions. Use a description of 'StakeHold' for example.
3. In the Type list, click to select the blank option (Standard).

---

**Warning:** You must not set **Type** to one of the existing pension deductions types, such as 'P'. Also, you must not set the **Deduct Before Tax** and **Deduct Before NI** indicators. Stakeholder pension contributions are to be deducted from an employee's net pay, they are not to be deducted from an employee's gross pay before calculation of tax and NI.

---

4. Complete the remaining boxes as required.

### Step 2

This step is optional, depending on whether the employer has chosen to make additional contributions to the employee's stakeholder pension scheme.

To create a deduction for employer pension contributions

1. Open the **Payroll** folder, click **Maintenance** and then click **Deduction Profile**.
2. Create a deduction type for employer stakeholder pension contributions. Use a description of 'ERStake' for example.
3. In the **Type** list, click to select 'X' (Employers Pension).
4. Complete the remaining boxes as required.

### Step 3

To apply stakeholder pension deductions

1. Open the **Payroll** folder, and then click **Processing**.
2. If you are using groups, in the **Select Payroll Groups** list, click to select the group(s) you want to process and then click **OK**.
3. Locate the employee you want to maintain, click **Action** and then click **Payments & Deductions**.
4. Click the **Deductions** tab, click **Action** and then click **Add Item**.
5. In the **Deduction** list, click to select the deduction type created in Step 1 and then click **OK**.
6. In the **Perm. Value** column, type the fixed value to be deducted from an employee's net pay.
7. If you have chosen to make employers contributions to an employee's stakeholder pension scheme, repeat steps 5 to 7, but this time selecting the deduction type created in Step 2 and typing the employer's contribution value or percentage in the **Perm. Value** column.

An employee's stakeholder pension contribution can be based upon a 'percentage of pay' rather than a fixed value. However, the application will not allow percentage values to be entered against the deduction created for employee's stakeholder pension contributions. In this situation the contribution value must be calculated by manually applying the percentage required to those payments that are to be included for the purpose of stakeholder pension contributions. Enter the calculated contribution amount as a fixed value against the appropriate deduction, as described above. For 'percentage of pay' calculations, you can choose whether to base employee stakeholder pension contributions on gross taxable pay (including bonuses and so on) or just basic pay (excluding bonuses and so on).

## Step 4

Processing other deductions before stakeholder pensions

Employee stakeholder pension contributions are classed as 'voluntary deductions'. All other 'statutory deductions', such as National Insurance, PAYE (Pay As You Earn) and Attachment of Earnings Orders, must be taken from an employee's pay first. Whilst National Insurance and PAYE will be dealt with automatically by the payroll software, it is the responsibility of the employer to ensure all other 'statutory deductions' are processed accordingly with respect to stakeholder pension contributions.

## Step 5

Showing the stakeholder pension contribution on the payslip

Payslips will automatically include stakeholder pension deductions, if applicable, on the standard payslips.

---

**Note:** If the number of deductions exceeds the report design limit, any further deductions will be included in the 'Other' deduction total. Refer to your Reseller for further information on customised report designs.

---

## Step 6

Reporting stakeholder pension contributions

To help identify how much has to be paid to the stakeholder pension provider, for employee and employer contributions, and also to provide some form of printed record, existing payroll reports can be used as follows:

1. Open the **Payroll** folder, click **EOY/Special Reports** and then click **Payments/Deductions List**.
2. If you are using groups, in the **Select Payroll Groups** list, click to select the group(s) you want to process and then click **OK**.
3. In the list box provided on the **Payments/Deductions List** selection form, click to select the stakeholder deduction set for employee, complete any other criteria required and then click **OK**.
4. On the **Publisher** form, click the tab to select the output device you want to use and then complete any settings you want to apply to the output device. To process the output, click **Publish**.
5. If applicable, repeat the above steps selecting the deduction type for the employer stakeholder pension contributions in the list box.

You must produce the **Payment/Deduction List** report(s) every period using the figures to identify the total payment that must be paid to the stakeholder pension provider. If several pay periods' worth of pension contributions are to be paid to the stakeholder pension provider in one go, the figures from the **Payment/Deduction List** report(s) for those several pay periods can be accumulated to obtain the true total payment figure. Where applicable, you can use the Reporter module to produce more tailored reports such as combining both the employee and employer pension contributions onto the one report.

Please check with the stakeholder pension provider for precise details about the information required to accompany the payment of pension contributions and the information that must be recorded for employees. The employer must manually record any additional information that is not currently held in the Payroll.

## Appendix H – Online Filing Manager

A brief overview including some technical notes regarding OFM.

### Introduction

The Pegasus Online Filing Manager is designed to enable employers to file End of Year returns (VAT100 and In-Year Submissions as well) by Internet to the Inland Revenue using the Internet Service of PAYE (ISFP). The program utilises the file that is out put from the Capital Payroll (EOY only), Opera II and Opera 3 program.

If using Opera 3 Payroll, the Pegasus Online Filing Manager uses the file that is output when the Internet Service for PAYE option is selected on the End of Year Returns form from the EOY/Special Reports menu. You can run the Pegasus Online filing manager from within the Opera II Payroll if it is loaded onto the same PC.

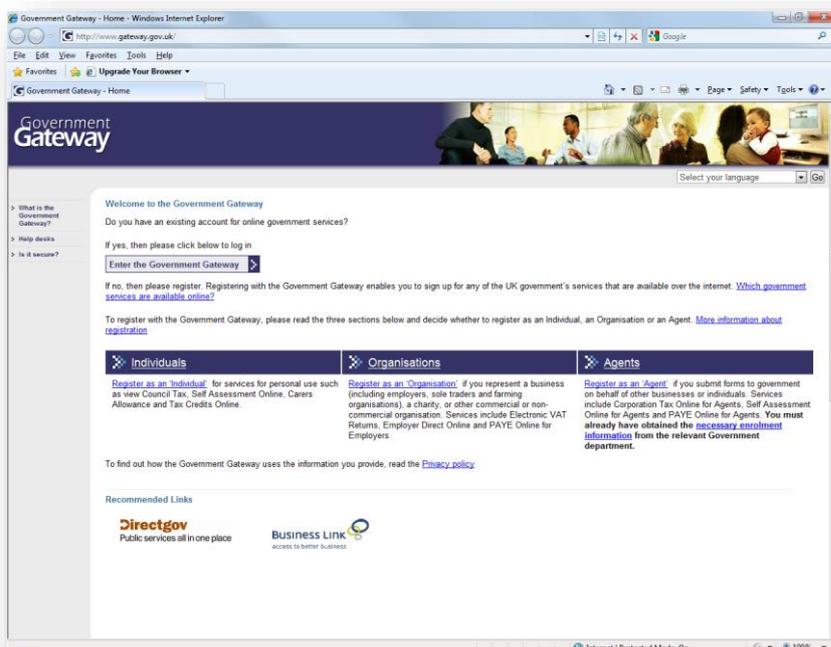
If using Capital Payroll, the Pegasus Online Filing manager uses the file created when you use the year-end Floppy /disk command on the Reports menu.

### The Government Gateway

The Government Gateway provides a central registration service for the many different government services; not just payroll matters. The forms themselves and the method for sending them are handled directly by the Government department and will vary according to their specific requirements.

Registering with the government Gateway enables users to sign up for any of the UK Government's services that are available over the Internet. When the registration process is completed, the user will be able to use a single user ID or digital certificate to send and receive forms. The Pegasus Online filing manager currently supports the use of a user ID for forms submission (that is, the digital certificate method is not accommodated at present).

The website for this service can be found at [www.gateway.gov.uk](http://www.gateway.gov.uk)



## The Internet Service for PAYE

This is a service provided by the Inland Revenue that enables employers, agents and Payroll Bureaus to submit forms and returns over the Internet. To use the service, they will have to register and enrol with the Government Gateway and activate the PAYE Internet Service for Employers.

Using this facility, users can send the following PAYE forms over the Internet that are relevant to the Pegasus payrolls:

- P35 (the employer's annual return for the latest closed tax year)
- P14 (the end of year summary for the latest closed tax year)

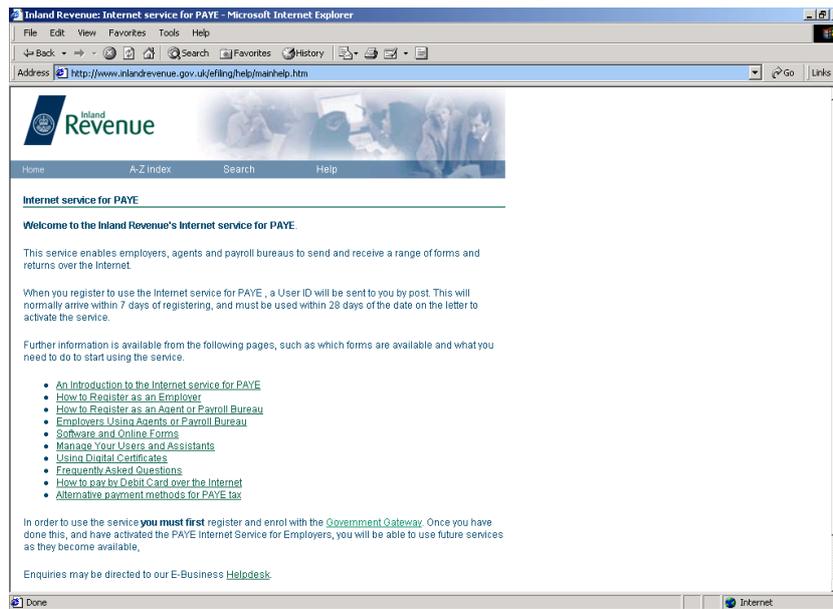
---

**IMPORTANT:** please note you are still required to supply your employees with a printed P60 if you are filing your end of year returns by Internet. A new P60 is included in the Opera Products.

---

Other forms can also be submitted that are not currently catered for by the Pegasus Payrolls and information about these is available on the Inland Revenue's information website at:

[www.inlandrevenue.gov.uk/efiling/help/mainhelp.htm](http://www.inlandrevenue.gov.uk/efiling/help/mainhelp.htm)



The Inland Revenue's website includes guidelines about the nature of the service, who is eligible and the steps you need to take to enrol.

## Registration and Enrolment

The Government Gateway is the centralised registration service for the e-government services in the UK. If a user wants to use the Internet service for PAYE, they need to register and enrol as an organisation. The user will be asked to enter their own name, (not the business name), a contact e-mail address and password of their own choosing.

As an employer enrolling for the Internet service for PAYE the user must provide additional information, such as the Tax Office Number, Tax Reference Number, Accounts Office reference, and so on. Following the registration and enrolment process, the user is sent a user ID and activation PIN by post, to the contact name and address held for the organisation.

If the user is registering and enrolling as an agent or payroll bureau rather than a company, an agent reference is assigned to the user online in addition to a PIN which is used when activating the services.

**Before using the services, they must activated online by logging on to the government Gateway, within 14 days from the date on the letter containing the user's user ID and activation PIN.**

---

**IMPORTANT** : The user must make sure to enrol in plenty of time to send in their returns by their due dates.

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If there are any specific questions about the Internet service for PAYE, a web page containing Frequently Asked Questions can be located at

<http://www.hmrc.gov.uk/ebu/isforpaye.htm>

## System Requirements

The Pegasus Online Filing Manager system requirements are detailed as follows:

	Minimum	Recommended
Processor	Pentium II 300 MHz	Pentium III 450 MHz
Memory	64 MB	128 MB
Disk Drives	SCSI	SCSI
Monitor Resolution	800 x 600	1024 x 768
CD-ROM	Multi speed	Multi speed
Backup Device	Yes	Yes
Internet Connection	56k Modem	56k Modem
Network	100 Megabits per second	100 Megabits per second

## Software Requirements

The Pegasus Online Filing Manager has been tested with the following software applications:

- Microsoft Windows XP Professional or higher
- Microsoft Windows 2003 Server (excluding Terminal Services) or higher
- Microsoft Internet Explorer 5.01 (SP1) or later

## Readme

The Readme file that accompanies the software contains late-breaking information not otherwise covered in any printed documentation at the time of release.

You are advised to read the contents of this file before you install or begin using the application. The Readme file is supplied in a Windows Help file format and stored on the CD.

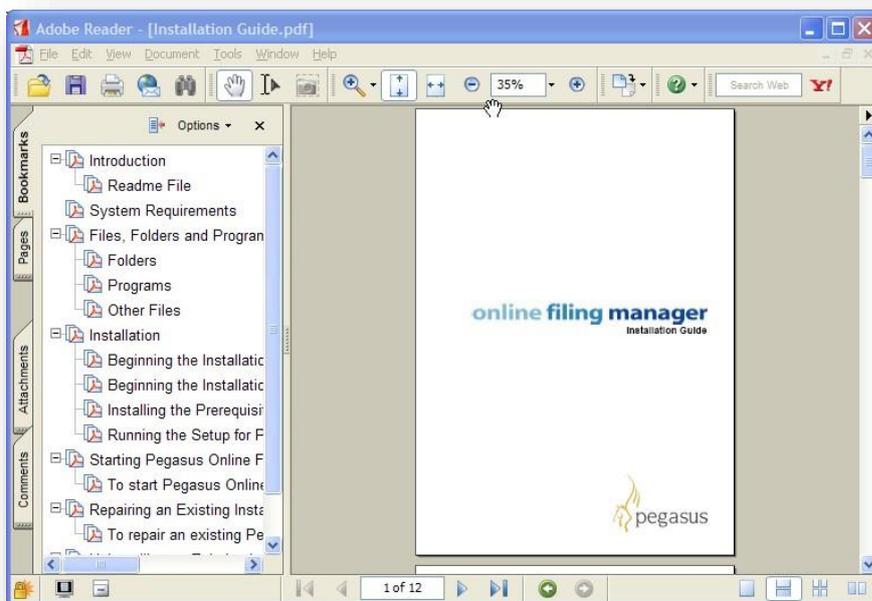
## Installation

Before running the setup it is recommended that you close as many applications as possible. The user person installing must be logged on as the Administrator.

The program that installs the Pegasus Online Filing Manager is provided on the Opera 3 CD. The PC must also have an Internet connection.

### *Viewing the User Guides in Acrobat*

Electronic copies of the user guides are supplied with the software. These are stored in Adobe Acrobat Portable Document Format (PDF). They are stored within the 'User Documents' directory.



Please refer to the installation guide for further information regarding Pre-requisites and the installation process itself.

## Installed Files and Folders

On installing the Pegasus Online Filing Manager, various files, folders and programs are distributed according to the installation options and configuration of the computer.

The following list identifies some of the major elements of the installations, some of which are referred to in other sections of this documentation.

### Folders (Summary)

C:\Program Files\Pegasus\Online Filing Manager	This is the default directory to where the Online Filing manager has been installed
Help	The folder in which the help files are located <ul style="list-style-type: none"> <li>• Pegasus e-Submission Utility.chm</li> <li>• Online Filing Manager/chm</li> </ul>
MISC	The folder that contains the Pegasus Online Filing Manager readme and Registration file. <ul style="list-style-type: none"> <li>- Readme.txt</li> <li>- REGSVR32.EXE</li> </ul>
User Documents	The folder that contains the user and installation guide PDFs. <ul style="list-style-type: none"> <li>- Installation Guide.PDF</li> <li>- Pegasus Online Filing Manager.PDF</li> </ul>
Online.exe	Shortcut to run the Online Filing Manager
Pegrel.txt	The release information
Readme.txt	The Readme file in text format

### INI Files

ggagent.ini	This file is empty on installation and is the information file that contains Agent details as defined through the software.
ggsys.ini	This file contains system information such as the number of users for the software.
ggurl.ini	The information file that contains the website address of the Government Gateway as defined through the software. A default is given.
gguser.ini	This file is empty on install and is the information file that contains User details as defined through the software.

**Note:** If using Windows 2000 plus, the Data folder and the following information files (\*.ini):-

- *ggagent.ini*
- *ggsys.ini*
- *ggurl.ini*
- *gguser.ini*

are located in the following directory path:-

C:\Documents and Settings\All Users\Application Data\Pegasus\Online Filing Manager

*The Documents and Settings folder is treated as a hidden folder in Windows.*

*To view this folder the attributes must set to 'Do not hide' from Explorer\Tools\Folder Options\View.*

On installing Online Filing Manager, various files, folders and programs are distributed according to the installation options and configuration of your computer.

The following list identifies some of the major elements of the installation (but not all files), some of which are referred to in other sections of this guide.

### Folders for Static Data (Read-only)

<b>By default, read-only data is installed in the following locations: 32-bit Windows operating systems</b>	c:\Program Files\Pegasus\OFM
<b>64-bit Windows operating systems</b>	c:\Program Files (x86)\Pegasus\OFM

### Folders for Dynamic Data (Read/Write)

<b>Dynamic data for the Online Filing Manager is maintained in the following locations: 32-bit Windows operating systems</b>	c:\Documents and Settings\All Users\Application Data\Pegasus\OFM
<b>64-bit Windows operating systems</b>	c:\Program Data\Pegasus\OFM
<b>Programs Online.exe</b>	The executable program for Online Filing Manager.

### Programs

<b>Online.exe</b>	The executable program for Online Filing Manager.
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### Other Files

<b>Online Filing Manager.chm</b>	The HTML Help for Online Filing Manager.
<b>Pegrel.txt</b>	The Pegasus Release file.
<b>Readme.html</b>	The Readme file that accompanies

### Launching the Pegasus Online Filing Manager

From the Programme Folder double click on the Online programme icon. Once the programme has loaded a number of menu commands are available:

- File
- Details
- Processing
- Window
- Help

## Selecting Menu Commands

The Menu bar at the top of the Pegasus Online Filing Manager window contains the menus, File, Details, Processing, Window and Help. Each menu has access keys. These are characters that are underlined and can be used in conjunction with the ALT key to select the command. For example, the Details menu has an access key of 'D' because that is the letter underlined. To open the Details menu with the keyboard, you press ALT+D. With the menu open, commands on that menu can also be selected with access keys. For example, to select the Agents command on the Details menu, press 'A'.

Menu	Command	Purpose
<b>File</b>	Exit	Quits the Pegasus Online Filing Manager
<b>Details</b>	Destination	This menu defines the active URL to be used for submissions to the Government Gateway.
	Agent	This menu is used to define an agent; someone who submits another employer's payroll EOY returns on their behalf.
	User	This menu is used to define the person who will carry out submission s to the Government Gateway.
<b>Processing</b>	Send to Government Gateway	Runs the VAT100, In-Year & PAYE End of year wizard, including the final stage of actual submission to the government Gateway.
	Send a Test Submission	Allows you to send a test submission to the Inland Revenue.
	Check Submission Status	Check status and progress of any details previously sent to the Government Gateway.
<b>Window</b>	Minimize All/Restore All/Cascade/ Arrange Icons	An number of options to arrange the positions of windows etc.
<b>Help</b>	Help	This menu displays various help guides and user manuals etc for the Pegasus Online Filing Manager.
	Contents & Index	
	Installation Guide	
	User Manual	
	Pegasus Web Site	
	About	

## Keyboard Shortcuts

A number of keyboard shortcuts are also available:

Press	To
<b>F10</b>	Activate the menu bar in programs.
<b>Underlined letter in menu</b>	Carry out the corresponding command on the menu.
<b>ALT+F4</b>	Close the current window or quits a program.
<b>CTRL+C</b>	Copy selected text to the Windows clipboard.
<b>CTRL+X</b>	Cut selected text to the Windows clipboard.
<b>DELETE</b>	Delete selected text.
<b>F1</b>	Display Help for the active form.
<b>ALT+HYPHEN (-)</b>	Display the system menu for the active form.
<b>CTRL+V</b>	Paste text in the Windows clipboard starting at the cursor position.
<b>ALT+TAB</b>	Switch to the window you last used. You can also switch to another window using ALT and hold down while repeatedly pressing TAB.
<b>CTRL+Z</b>	Undo the last edit.

## Defining Destination Details

This form is used to identify the URL address for submissions to the Government Gateway. Submissions are carried out by the PAYE End of Year and Check Submission Status commands. A custom URL can also be defined.

**Important:** Ordinarily, the Government Gateway should always be used as the active URL, this is given as a default on the installation. The custom URL should only be used if, for whatever reason, the URL of the Government Gateway was to change at short notice, in which case, you will be informed.

## Defining Agent Details

This menu is used to define an agent; someone who submits another Employer's Payroll EOY Returns on the Employer's behalf, for example, a payroll bureau.

Agent	The Agent ID assigned when a person registers as an agent or bureau for the Internet. This ID is used for submissions to the Government Gateway.
Company Name	Enter in the agency or bureau name.
Address/Postcode	Enter in the address and postcode for the agency or bureau.

**Note:** The Inland Revenue in the event of a query with the file submission will use this information.

## Defining User Details

This menu is used to define the user who will carry out submissions to the Government Gateway along with the User ID.

<b>User Number</b>	Select the number to identify the User record within the Pegasus Online filing Manager.
<b>User Id</b>	The user ID assigned to a person when they register with the Government Gateway.
<b>Title/Surname/Forename</b>	This holds the details of the User's name for the Inland Revenue.
<b>Type</b>	Identify the user's type of email address, whether 'Home' or 'Work' according to whether the email address is a business or home one.
<b>Address</b>	Identify the user's email address to be used.
<b>Mobile/Type/Number/Extension</b>	Identify the user's telephone number and extension numbers to be used and whether it is a mobile number and 'Home' or 'Work' according to whether it is a business or home one.
<b>Fax: Mobile/Type/Number/Extension</b>	Identify the user's fax number and extension numbers to be used and whether it is a mobile number and 'Home' or 'Work' according to whether it is a business or home one.

**Note:** The Inland Revenue in the event of a query with the file submission will use this information.

## Processing

When ready to process select the Online Filing Manager and then Processing/Send to Government Gateway/PAYE End of Year. This will guide the user through each stage required, including the final stage of actual submission to the Government Gateway and to poll the Government Gateway to check status, progress, and so on, of any details previously sent to the Government gateway.

Before these commands can be used, the User Details and if applicable the Agent Details must have been completed.

For further information and indepth help for OFM, please refer to the F1 Help, Installation Guide or OFM Training manual.

## Appendix I – Various help information

### Derive Contracted Out (CO) Earnings

From the start of the 2009/10 tax year, the 'Contracted Out Niable Earnings' and the 'Contracted Out NIC' fields in O11 (and O16) will no longer be maintained.

These fields were actually removed from the User Interface (UI) of O11 (and O16) way back in 2004 (i.e. the fields were removed from input forms, reports etc.); however, the fields were still maintained/populated behind the scenes. The fields were removed from the UI because they were no longer needed for HMRC statutory reasons i.e. there had been no statutory obligation to maintain them for quite a few years prior to 2004 (the fields did used to appear on the P14 but were removed several years or more prior to 2004).

The ongoing inclusion of the fields within O11 (and O16) therefore caused confusion (i.e. as to why they were there); so that's why they were removed.

The fields in question specifically contained the following values:

- 'Contracted Out Niable Earnings'; the portion of the employee's Niable pay that falls between the LEL and the UEL.
- 'Contracted Out NICs'; the Employees NICs as applicable to just the portion of their earnings between the ET and the UEL.

Note: this value does not even include the EEs 'Contracted Out NIC rebate', so its contents do not make a great deal of sense (i.e. it only contains a portion of the employee's NICs).

- Both the above fields were only maintained for employees on a Contracted Out NI category letters (i.e. D, E, F, G, L, S).

The fields in question are held in various guises (for example: 'this period', to date' etc.) on various payroll database tables, namely:

- WNAME.
- WENIC.
- WHIST.

### What's the problem from 2009/10 onwards?

The main area affected by the introduction of the UAP (from 2009/10 onwards) is with respect to the calculation of NICs for employees on Contracted Out NI category letters (i.e. D, E, F, G, L, S).

For such employees, they will now only receive a reduced rate of NI on their earnings 'between the ET and the UAP', where previously they received a reduced rate on all their earnings 'between the ET and the UEL'.

NB: The UEL is a higher value than the UAP.

This introduces some confusion in terms of whether the 'Contracted Out Niable Earnings' and the 'Contracted Out NIC' fields should continue to contain their existing values, or due to the fact that the employee will now only receive a reduced rate on the earnings 'between the ET and the UAP', whether we should store different values in those fields (i.e. based on the UAP instead of the UEL).



(3) 'this period'

- Use the WENIC table.

'this period' = (WENIC.WC\_CEEE +  
WENIC.WC\_CLEEE+  
WENIC.WC\_CUEE)

**minus**

(WENIC.WC\_TEEE +  
WENIC.WC\_TLEEE +  
WENIC.WC\_TUEE)

---

i.e. 'the earnings TDTP' minus 'the earnings TD'; the difference between these two figures is therefore the 'this period' figure.

---

(4) The 'this period' figure can also be derived from the WNAME table in a similar way (i.e. from WNAME instead of WENIC)

- Use the WNAME table.

'this period' = (WNAME.WL\_TPTEE +  
WNAME.WL\_TPTUA +  
WNAME.WL\_TPTUE)

i.e. 'earnings from LEL to ET TP' +  
'earnings from ET to UAP TP' +  
'earnings from UAP to UEL TP'

(5) A 'this period' figure can also be derived historically from the WHIST table in a similar way (i.e. to derive the figure for a particular historical pay period)

- Use the WHIST table.

'this period' = (WHIST.WH\_TOET +  
WHIST.WH\_TOUAP +  
WHIST.WH\_TOUEL)

i.e. 'earnings from LEL to ET TP' +  
'earnings from ET to UAP TP' +  
'earnings from UAP to UEL TP'

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**NB:** if the customer instead requires the earnings 'between the LEL and the UAP' then the same methods as described above should be followed with the exception that they should not include the 'UAP to UEL' fields within the various formulae above.

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**The previous fields/scenarios can also be selected from the Reporter module, as follows:**

- For WNAME; select a report base of *Payroll – Employees*
- The fields required are described as follows within the Reporter:

Ern up to THR TP - WNAME.WL\_TPTEE  
 Ern up to UAP TP - WNAME.WL\_TPTUA  
 Ern up to UEL TP - WNAME.WL\_TPTUE

- For WENIC; select a report base of *Payroll – Payroll NICs*
- The fields required are described as follows within the Reporter:

*Ern up to THR C/fwd* - WENIC.WC\_CEEE (i.e. TDTP)  
*Ern up to UAP C/fwd* - WENIC.WC\_CLEEE (i.e. TDTP)  
*Ern up to UEL C/fwd* - WENIC.WC\_CUEE (i.e. TDTP)

*Ern up to THR Total* - WENIC.WC\_TEEE (i.e. TD)  
*Ern up to UAP Total* - WENIC.WC\_TLEEE (i.e. TD)  
*Ern up to UEL Total* - WENIC.WC\_TUEE (i.e. TD)

- For WHIST; select a report base of *Payroll – History*
- The fields required are described as follows within the Reporter:

Earnings TP ‘To ET’ - WHIST.WH\_TOET  
 Earnings TP To UAP - WHIST.WH\_TOUAP  
 Earnings TP ‘To UEL’ - WHIST.WH\_TOUEL

---

**NB:** The development team also have some sample VFP queries showing how to extract the various figures above (i.e. from WNAME, WENIC and WHIST).

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**What about the ‘Contracted Out NIC’ figure?**

The figure previously maintained behind the scenes for the ‘Contracted Out NIC’ did not contain a sensible value (i.e. it only contained a portion of the employee’s NICs); it’s therefore not possible to obtain an equivalent value from 2009/10 onwards.

## **P46(Pen)**

This fact sheet discusses certain P46(Pen) scenarios and potential workaround/processes to adopt.

### **P46(Pen) – the processing of specific scenarios**

The HMRC have recently published a guide for pension and annuity payers, specifically with respect to how and when a P46(Pen) should be completed and submitted to HMRC. This publication is called pen-annuity-guide.pdf (and can be found @: <http://www.hmrc.gov.uk/employers/pen-annuity-guide.pdf>)

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**NB:** The P46(Pen) is brand new form for use from 6 April 2009 onwards (it supersedes various other HMRC pensions related forms and submissions).

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Amongst the various scenarios covered in the HMRC guide, one specific scenario needs careful explanation and consideration with respect to how that scenario should be operated within Pegasus OII.

This Fact Sheet covers that specific scenario.

#### **Scenario**

The scenario in question is “where the pension is to be paid by you as the employer and there is no change to the PAYE employer reference”

This scenario is detailed on page 6 of the pen-annuity-guide.pdf and is headed “Table 3: if the pension is to be paid by you as the employer and there is no change to the PAYE employer reference”.

In effect, this scenario is where (as an employer) one of your current employees retires but it is you the employer who actually pays their pension (i.e. the employer operates/pays-from their own pension scheme); in such a scenario the employee is still ‘kept on the books’, but instead of being paid their wages they will now be paid their pension.

The HMRC guidance (as covered on page 6 of pen-annuity-guide.pdf) in particular says that:

- The employer must not treat the employee as leaving their employment i.e. they must not issue a P45, but continue to keep them on the books, furthermore,
- The employer has to complete and submit a P46(Pen) to HMRC, but most importantly they must also complete the ‘previous employment details’ section on the P46(Pen).

It’s with respect to the completion of the ‘previous employment details’ on the P46(Pen) that this guidance is particularly aimed at. The following sample steps show how to complete the P46(Pen) details within OII for such a scenario:

1. Let’s assume that the employee has been with this employer for many years.
2. The employee retires on 31 May 2009, with their pension payments commencing from 1 June 2009; the employee has so far been paid £1,000.00 per month for April and May in wages.
3. This screenshot shows what the employee’s To-Date figures look like after the May payroll has been Updated (i.e. prior to commencement of their pension payments); in particular their total pay and tax for the current tax year is highlighted.

**To-Date : A001 - John Smith**

General Details of Previous Employment

P45 Status : Unknown Statement : A P45(3) Produced  PAYE Office No. :

Leave Date : / / P46/Expat/Pen Produced  PAYE Ref. No. :

Final Tax Code :  Week1/Month1  EEA/Commonwealth  Week/Month No. : Week 0

Pay & Tax from Previous Employment as Shown on the P45

Gross Pay as Shown : 0.00 Tax as Shown : 0.00

Pay & Tax from Previous Employment that Applies to the Current Tax Year

Gross Pay : 0.00 Tax Paid : 0.00

Details Provided by You

Employee will not be paid between start date and next 5th April

EPM6

Recently Bereaved

Annual Pension : 0.00

Total Taxable Pay :	2000.00	Total Tax Paid :	218.60	Total S.S.P. :	0.00
Total Gross Pay :	2000.00	Total Occup. Pension Paid :	0.00	Total S.M.P. :	0.00
Total Pensionable Pay :	2000.00	Total Employer COMP :	0.00	Total S.P.P. Birth :	0.00

\*\*\*Before any changes a back-up and screen shot are recommended\*\*\*

4. The employer must now complete the associated P46(Pen) details; here's how that's done via the To-Date form within OII i.e. this screenshot shows how the details would look after they've been correctly completed; again, in particular their total pay and tax figures are highlighted (for reasons covered further on below):

**To-Date : A001 - John Smith**

General Details of Previous Employment

P45 Status : P46(Pen) Req Statement : A P45(3) Produced  PAYE Office No. : 123

Leave Date : 31/05/2009 P46/Expat/Pen Produced  PAYE Ref. No. : 45678

Final Tax Code : 543L Week1/Month1  EEA/Commonwealth  Week/Month No. : Month 2

Pay & Tax from Previous Employment as Shown on the P45

Gross Pay as Shown : 2000.00 Tax as Shown : 218.60

Pay & Tax from Previous Employment that Applies to the Current Tax Year

Gross Pay : 2000.00 Tax Paid : 218.60

Details Provided by You

Employee will not be paid between start date and next 5th April

EPM6

Recently Bereaved

Annual Pension : 0.00

Total Taxable Pay :	2000.00	Total Tax Paid :	218.60	Total S.S.P. :	0.00
Total Gross Pay :	2000.00	Total Occup. Pension Paid :	0.00	Total S.M.P. :	0.00
Total Pensionable Pay :	2000.00	Total Employer COMP :	0.00	Total S.P.P. Birth :	0.00

Notes:

- The Pay & Tax from Previous Employment as Shown on P45 are set to the pay and tax figures 'for the current tax year' (i.e. as highlighted within the Total Taxable Pay and Total Tax Paid fields on the screenshot in step 3).
- The Pay & Tax from Previous Employment that Applies to the Current Tax Year are also set to the pay and tax figures 'for the current tax year'.
- However (very importantly) the Total Taxable Pay and Total Tax Paid fields must be manually amended to set them to the correct values (the correct values are highlighted in blue in the previous screenshot); this is because at the point the user keys in the Pay & Tax from Previous Employment figures the Total Taxable Pay and Total Tax Paid fields will be automatically updated to include (i.e. add in) the Pay & Tax from Previous Employment figures (i.e. in the same way they would be if you were entering the previous employment figures for a brand new employee who has given you the P45 from their previous job); if the user doesn't manually overwrite the Total Taxable Pay and Total Tax Paid fields then they will contain incorrect figures (i.e. they would in effect be doubled-up).

- In summary, after the P46(Pen) details have been entered for such a scenario, the Pay & Tax from Previous Employment fields and the Total Taxable Pay and Total Tax Paid fields should contain the same pay and tax figures as each other.
- The PAYE Office No. and PAYE Ref. No. would be those of the current employer.

5. Once the Calculation has been run for June the employer can then create the P46(Pen) via the Periodical Reports>>P46(Pen) process within OII (and then go on and submit it online via OFM).

6. Furthermore, one P14 will be produced for the employee at the end of the tax year.

### ***Variation***

Another slight variation for the previous kind of scenario is described as follows; it's possible (but very unlikely) that the employee could have joined their employer part-way through the current tax year (having worked for another employer prior to then), then be paid wages by their current employer for a few months, and then retire to then be paid a pension by their current employer.

In such a scenario, at the point the user comes to complete the P46(Pen) details via the To-Date form the 'previous employment details' may already contain figures from the employee's previous job; if that is the case then the user must still select the P45 Status setting of P46(Pen) and effectively replace the existing 'previous employment details' with those applicable to the P46(Pen) i.e. following the same guidelines shown above.

Again it is strongly recommended a back-up is taken, and advisable that a screenshot of the EEs to-date screen is taken before and during the changes and then saved as an OLE object against that EE for audit and reference purposes.

## Appendix J – RTI & BACS FAQs

Provided by HMRC based on various queries during the Pilot Scheme

### Questions asked by employers during the pilot

#### **Q. How can I check whether I pay by Bacs Direct Credit using my own Service User Number?**

**A.** For RTI purposes, a Bacs Direct Credit payment is one that is submitted directly or indirectly into Bacs using an employer's own Service User Number (SUN) either using software provided by a Bacs Approved Solution Supplier (BASS provider) or through a Bacs Approved Bureau. The following three questions will help employers identify if payments will be treated as Bacs Direct Credit payments for RTI purposes:

1. Do you make payments covered by the PAYE Regulations (e.g. wages/salaries/pensions?)

**Yes** – go to question 2

**No** – the cross reference does not apply

2. Do you make these payments using Bacs?

**Yes** – go to question 3

**No** – the cross reference does not apply

3. Have you been allocated your own SUN?

**Yes** – you must include a four character sub-reference into field 7

**No** – the cross reference does not apply

**I don't know** - Please speak to your BASS provider or payment bureau.

#### **Q. What does HMRC regard as a Bacs payment for RTI purposes?**

**A.** A Bacs payment is one that is submitted directly or indirectly into Bacs using an employer's own Service User Number (SUN).

If an employer has any doubts about whether they have their own SUN, they should approach their Bacs Accredited Software Supplier (BASS) or BAB.

#### **Q. Will we be compelled to develop a Bacs route (where payments are made via Bacs) once HMRC's strategic solution is available. If EDI and the Government Gateway route provide HMRC with adequate information, will employers have to fund the development of additional systems to utilise Bacs?**

**A.** HMRC does not intend to change the way employees are paid, or to force employers to pay via Bacs. To accommodate those employers who do not pay by Bacs, there will need to be an alternative means of submitting RTI once the strategic solution is implemented. This is likely to be the Government Gateway.

#### **Q. What information will need to be added to Bacs payment instructions where the payment relates to RTI?**

**A.** The employer or pension provider will need to include additional information in the Bacs payment file. They will include a four character entry in Field 7 (currently spare) of the Bacs payment file.

This entry will consist of an initial '/' to identify it as an RTI payment and three random characters, which will normally be generated by a customer's payroll software.

If you pay by Bacs under your own SUN (see the questions set out below), you will be obliged to do two things:

- include the entry in Field 7 as mentioned above
- include in your RTI submission to HMRC a cross-reference (or 'hash') calculated using the Field 7 reference plus other data from the payment file (please contact your payroll software supplier for further information)

**Q. What will Bacs do with Field 7 information?**

**A.** When Bacs process the payment, they will use it and other information in the payment file to re-create the encrypted cross-reference and send it to HMRC.

This reference should be the same as the reference in the RTI submission you will have sent to HMRC.

HMRC will then match the cross-reference sent from Bacs with the information sent by you.

HMRC will not have access to the source information (such as bank account details).

**Q. Are changes required to Bacs software if an employer pays using that method?**

**A.** You should check if any changes are needed with your BASS or Bacs Approved Bureau.

**Q. I pay others, such as suppliers, through Bacs - what will be the impact on those payments?**

**A.** Any Bacs payments (Bacs Direct Credits or Direct Debits) you submit that aren't salary or pension payments won't be affected and will be processed as they are today.

**Q. I pay my employees by cash, cheque or electronically using internet or telephone banking, but not Bacs. Do I have to use the cross-reference?**

**A.** No.

**Q. Is HMRC proposing to force everyone to use Bacs for making salary payments?**

**A.** There is no question of HMRC forcing employers to use Bacs to make salary payments. Employers or pension providers who choose to make payments by other methods can continue to do so.

**Q. Where can I find out more about generating the cross-reference (hash) or the four character entry for Field 7?**

**A.** Please read 'Real Time Information - Generating the RTI Cross-reference (RTI hash)' on our website.

[Real Time Information - Generating the RTI Cross-reference \(RTI hash\)](#)

**Q. What happens if expenses go through Bacs after RTI has been sent?**

**A.** If expenses which are not liable to tax or NICs are added to the payment after the RTI submission then RTI needs to be amended to reflect that the payment will now include an amount not subject to tax and NICs.

**Q. I run my monthly payroll which generates payslips and payment instructions some time before the Bacs payments reach my employees' accounts. I frequently need to 'recall' or 'exclude' some of these payments before they are made due to information reaching payroll late, eg long-term sick. When this happens, we recalculate a revised payment for the employee, but do not rerun the payroll until the next month. How do I deal with this situation using RTI?**

**A.** As now, using RTI employers must operate PAYE at the time that they make a relevant payment. They must also take reasonable care to report accurately to HMRC. In this scenario, the employer will have reported a payment, but some of the details were incorrect.

If it is not feasible for the employer to run the payroll again, and supply the correct information at the time the payment is made, the employer should correct the employee's position in the FPS for the next relevant payroll run. They would do this by ensuring that the YTD figures are accurate in that FPS.

## **Questions asked by software developers during the pilot**

**Q. How do I deliver the interim solution if I don't have access to employee bank details?**

**A.** A key feature of RTI is to link RTI data and payment information together where employees are paid by direct Bacs. This will reduce errors and improve accuracy, particularly when Universal Credits is introduced. Employers need to use employee bank details to generate the hash cross reference. HMRC appreciate that this may result in a change to business processes for some employers.

**Q. I only produce the payroll - the employer produces the standard 18 file - how will RTI affect us?**

**A.** Employers will be required to include the hash cross references in RTI submissions where employees are paid by direct Bacs. This means the payroll producer will need details of the entries to be included in specified fields of the standard 18 payment instruction.

**Q. Will the interim solution accept multiple submissions for different employer PAYE scheme references?**

**A.** Multiple submissions will not be accepted through the Government Gateway from April 2012, but HMRC is investigating whether it will be possible to facilitate multiple submissions in a later release. However they will be accepted through EDI as at present.

**Q. Why must we submit the hash with RTI data where earnings are paid by direct Bacs?**

**A.** The hash provides HMRC with the facility to validate RTI data by cross referencing with hashes generated by VocaLink once the Bacs payment has been made.

**Q. An employee has his net pay paid via Direct Bacs into two accounts. How should I report this for the hash to work?**

**A.** The matching process will take place against the largest value payment. The Bacs payment instruction for the largest amount should contain the 4 character string in Field 7, and the data used for this payment should be used to construct the 64 character hash that is reported on the FPS.

Consider this example to see how the FPS should be completed: Suppose the employee is paid £850; £600 into account A and £250 into account B.

Step one is to total all the payments other than the largest and add this to any figure already in box 58B.

Box 59 less box 58B plus Box 58A should equal the largest payment.

So the total payment, before it is proportioned between recipient accounts, is the figure in box 59, box 58B reflects the value of the payment to account B. HMRC will use the amount 59 - 58B - 60 + 58A i.e. £600 (where 60 and 58A are 0) to match against the largest payment.

**Q. What should an employer do where a payment covers more than one tax year?**

**A.** If the payment consists of two or more net amounts for two or more tax years, then the amounts for all but the latest tax year should be totalled and added to any amounts in box 58A (the net amount for previous years are not subject to tax or NIC in the current year).

**Q. Will VocaLink process the hash immediately they receive the file from the employer, or will they process it at the payment date (which could be in the future)?**

**A.** VocaLink will process the hashes once payment has been made.

**Q. Could an employer recall a Bacs transfer?**

**A.** Yes.

**Q. Will the “/” in field 7 of the Std 18 file be part of the PAYE regulations?**

**A.** The appropriate field 7 entry will be required where an employer sends a payment instruction to Bacs that relates to a relevant payment, within the meaning given by the PAYE Regulations.

Please note that the solidus has a hex value of “2F” under the ASCII character codes.

**Q. An employee receives part of his net pay via Direct Bacs, and part of it by another means, eg cheque. How should I report this for the hash to work?**

**A.** The matching process will take place against the Bacs payment amount. The Bacs payment instruction should contain the 4 character string in Field 7, and the data used for this payment should be used to construct the 64 character hash that is reported on the FPS.

Consider this example to see how the FPS should be completed: Suppose the employee is paid £850, of which £600 in a cheque and £250 into account B via Bacs.

Step one is to total all the payments being paid other than by Bacs and this should be added to any figure already in box 58B.

Box 59 less box 58B plus Box 58A should equal the Bacs payment.

So the total payment, before it is proportioned between recipient accounts is the figure in box 59, box 58B includes the value of the payment by cheque. HMRC will use the amount  $59 - 58B - 60 + 58A$  ie £250 (where 60 and 58A are 0) to match against the largest payment.

**Q. How will the software be able to determine whether to include the hash if it doesn't know if the employer is paying by Bacs?**

**A.** The employer will need to be able to indicate this in the software.

**Q. Will HMRC be publishing what happens where the hash does not match the one created by Vocalink?**

It will feed into HMRC and DWP risk assessment procedures used to target education and compliance activities.

**Q. What is the submission 'window' between making a Bacs payment and making an RTI submission?**

**A.** RTI submissions should be made on or before the time of payment. Where the payment is made by Bacs, the payment will be for a given settlement date and the RTI submission should be submitted by that date.

**Q. Can employers still pay HMRC on a quarterly basis?**

**A.** Yes, if they meet the relevant criteria. But if your payroll is run weekly then FPSs will be required on a weekly basis. The fact that an employer is a 'quarterly payer' does not change the requirement to send in an FPS when payments are made.

**Q. How should I report payments made to an employee with multiple employments across two or more PAYE schemes, when they are paid with a single payment? For example, an employee has job A and job B in scheme 1, and job C in scheme 2, and is paid for all three jobs together in one Bacs payment.**

**A.** At the point the employer aggregates the results of the calculation into a single payment he must attach the hash relating to the single payment to each line of RTI which are then returned separately. The RTI data for jobs A and B in scheme 1 are aggregated so one box

59 is completed covering jobs A and B. The details relating to job C are returned separately under scheme 2. The same hash is returned with each piece of RTI.

Aggregation of RTI data must only be done within each PAYE reference

## Appendix K – HMRC FAQs for RTI

As of at Jan 2013 @ <http://www.hmrc.gov.uk/rti/employerfaqs.htm>

### Payroll professionals and employers FAQs

If you are experienced in operating payroll - for example a payroll professional - our frequently asked questions (FAQs) tell you what other professionals and employers are asking us. There are also questions and answers for those who operate non-standard or specialist PAYE schemes.

If you are looking for complete task-by-task instructions, you will find guidance on Operating PAYE in real time more useful - see the link below.

[Operating PAYE in real time](#)

**On this page:**

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- [RTI and 'on or before'](#)
- [Non-standard or specialist PAYE schemes](#)
- [What RTI will do and why the system needs to change](#)
- [What changes will be made to the operation of PAYE using RTI?](#)
- [How will RTI operate?](#)
- [What will not change using RTI](#)
- [RTI pilot](#)
- [Security and the integrity of the systems used](#)
- [HMRC's Basic PAYE Tools](#)
- [Employee information](#)
- [Expatriate employees working either in the UK or overseas](#)
- [RTI and pension providers](#)
- [RTI and individual employees](#)
- [RTI and Bacs](#)
- [RTI and Income Contingent Repayment student loans](#)

### RTI and 'on or before'

**Q. When will I be expected to report PAYE in real time?**

A. Employers and pension providers will be required to report PAYE information in real time 'on or before' payment is made to employees or pensioners for the vast majority of payments that they make. This is in line with the fundamentals of when PAYE should be operated.

**Q. Are there exceptions to 'on or before' reporting?**

A. Yes, there two different types of exceptions. The first type arises from feedback that reporting PAYE payments 'on or before' will cause difficulties in a small number of cases. We have been working with a number of our stakeholders on this issue, as well as learning from the experiences of the employers in our pilot. We are very grateful for the input and advice that we have received.

The second type is for 'notional payments', which includes share-related payments and payments by intermediaries of an employer or under non-UK employer rules.

We have announced a relaxation on the requirement to submit on or before for a small number of situations. The following table shows the situations where an FPS does not have to be submitted on or before a payment is made to an employee, and what employers need to do instead.

[Download Situations where employers will not have to report PAYE information 'on or before' the time they pay their employee \(PDF 28K\)](#)

All other payments must be reported on or before the payment is made.

**Q: I pay my employees monthly, which is when they receive their payslips. However, I also make 'interim' payments mid-month, when I pay my employees a proportion of the net pay they would otherwise receive at the end of the month. Do I need to send an FPS for these interim payments?**

**A:** Under the regulations, whenever a payment of PAYE employment income is made, PAYE should be operated and an FPS submitted on or before the time the payment is made.

A loan from the employer to the employee is not subject to PAYE and not does need to be reported to HMRC. A loan is an amount of money given by an employer to an employee with the expectation that this amount is repaid to the employer.

You can find guidance on whether a payment should be treated as salary on account, and therefore subject to PAYE and reported in real time, or a loan which is not subject to PAYE, in HMRC's Employment Income Manual - see the link below.

[EIM42280 - Employment income: basis of assessment for general earnings: the time when earnings are received](#)

**Q: If I pay an advance to an employee, do I need to do an FPS?**

A: An 'advance' can be a loan or a payment on account of earnings. It is the nature of the payment that determines whether it is subject to PAYE. Payments on account of earnings are subject to PAYE and need to be reported in an FPS. Loans are not subject to PAYE and do not need to be reported.

**Q: Do I need to submit an FPS if I make an ad hoc payment to an employee?**

A: We appreciate that the timing of the requirement to send a FPS may cause issues where occasional ad hoc payments are made to individual employees and the payroll would not normally be run at that time. Where these are ad hoc payments you do not need to send a separate FPS, instead you should report such payments in your next regular payroll run/FPS.

Payments are **not** considered to be ad hoc where it is established practice for some earnings to be paid outside the normal payroll cycle – e.g. where overtime is always paid more frequently than the basic salary or wage payments. Such payments must be reported on or before the time they are made, via a separate FPS if necessary.

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## Non-standard or specialist PAYE schemes

Follow the link below to read questions - and answers - about the requirement to report PAYE in real time if you are running a non-standard or specialist PAYE scheme.

[Frequently asked questions about non-standard or specialist PAYE schemes \(PDF 64K\)](#)

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## What RTI will do and why the system needs to change

**Q: What will RTI do?**

A: Using RTI, employers and pension providers will tell HM Revenue & Customs (HMRC) about tax, National Insurance contributions (NICs) and other deductions when or before the payments are made, instead of waiting until after the end of the tax year.

RTI will:

- make the PAYE process simpler and less burdensome for employers and HMRC for example by removing the need for the end of year return (forms P35 and P14) and simplifying the employee starting and leaving processes
- make PAYE more accurate for individuals, over time reducing the number of bills and repayments sent after the end of the tax year
- enable HMRC to pursue late payments more effectively
- support the payment of Universal Credit
- reduce Tax Credits error and fraud

Employers and pension providers will send this information to HMRC online for payments made to all their employees including those paid below the National Insurance Lower Earnings Limit (LEL).

**Q: How does RTI support the payment of Universal Credit?**

A: RTI will support Universal Credit by providing the Department for Work and Pensions (DWP) with up to date information about claimants' employment income, enabling them to calculate Universal Credit payments without the need for claimants to supply employment or pension income information.

**Q: Why change the PAYE system?**

A: RTI will enable HMRC to improve the way that the PAYE system operates and builds on the work already done with the introduction of the National Insurance and PAYE Service (NPS).

Under the current PAYE system employers tell HMRC what deductions they have made from employees pay after the end of the tax year. Only then are HMRC able to review whether the correct deductions have been made under PAYE.

With RTI, HMRC will be receiving information when, or before payments are made and will be better able to ensure the correct deductions are made from pay. This will mean more employees will pay the right amount of tax and National Insurance in the tax year.

**Q: How will RTI be less of a burden?**

A: RTI reporting will become an integral part of an employer's normal payroll activity. When employers run their payroll the payroll software will gather the information required and send it to HMRC. This will be done using the internet through the Government Gateway or by using Electronic Data Interchange (EDI) on or before the date payment is made.

There will be transitional costs of introducing RTI but analysis indicates the system will be cheaper for employers and HMRC to operate once it is bedded in.

For HMRC it will mean that there are fewer individual customer records needing an end-of-year recalculation to determine what underpayments or overpayments have arisen.

**Q: What does RTI mean for HMRC?**

**A:** For HMRC it will mean that there are fewer individual customer records needing an end-of-year recalculation to determine what underpayments or overpayments have arisen. Once RTI has bedded in it is likely that HMRC will be able to do more in-year PAYE work.

**Q: Does RTI apply to the self-employed?**

**A:** No - it is for the operation of PAYE only.

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## What changes will be made to the operation of PAYE using RTI?

**Q. Will I be able to send PAYE pay and tax details in real time using PAYE Online (the 'Portal')?**

**A.** No. Instead, you will need to use either payroll software or, if you have nine or fewer employees, HMRC's Basic PAYE Tools, to send this information in electronic reports called Full Payment Submissions (FPS) directly to HMRC.

**Q. What changes will be made to PAYE Online (the 'Portal') with the introduction of reporting in real time?**

**A.** We have set these out in our guide 'An overview of changes to PAYE Online when you start reporting in real time' - see the link below.

[An overview of changes to PAYE Online when you start reporting in real time](#)

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## How will RTI operate?

**Q: Will forms P35, P14 and P38A be needed using RTI?**

**A:** No - end of year returns (forms P35 and P14) or P38A supplementary return will not be needed as employers will tell HMRC about all payments made during the tax year each time their payroll is run.

**Q: Why does an FPS include the hours worked?**

**A:** The hours worked is required for the purposes of calculating Tax Credit payments.

You can find out more about this by reading 'How to work out usual working hours for your tax credits claim' - see the link below.

[How to work out usual working hours for your tax credits claim](#)

**Q: We have two 'pay runs' per month which are expense reimbursement. How can we identify that these payments are totally non-taxable and not liable to NIC?**

**A:** You do not need to report these expenses payments using RTI if they are 'totally non-taxable and not liable to NICs'.

**Q: How soon after the Employer Alignment Submission (EAS) will the employer be permitted to send in their first RTI submission?**

**A:** Once the EAS has been successfully submitted the employer is considered to have joined RTI and they can start sending FPSs immediately. We recommend that employers wait until the following day to send their first FPS. However if circumstances require an employer to send the EAS and first FPS on the same day please wait 30 minutes in between submitting the EAS and the first FPS so that the FPS does not 'overtake' the EAS during processing.

**Q: How will HMRC treat statutory payments shown on an Employer Payment Submission (EPS)?**

**A:** If you have claimed an advance of statutory payments then the amount you report on an EPS will be set off against the PAYE due as reported on an FPS. If a credit remains this will be set-off against any advance you have claimed, and any remaining credit will be used against any other amount due, or if nothing is due you can contact HMRC and claim a repayment or reallocation.

**Q: Will I have to make a RTI submission even if I haven't paid anyone?**

**A:** If you are registered with HMRC as an employer who pays HMRC quarterly, we will know to expect quarterly payments from you without you needing to do anything further.

All employers need to send an FPS every time they pay their employees, whether they pay HMRC monthly or quarterly. If you haven't made any payments to any employees in a tax month, you should send HMRC an EPS showing 'No payment due as no employees or subcontractors paid in this pay period' within 14 days following the end of the tax month. This also applies to employers who pay HMRC on a quarterly basis - if you do not, then HMRC will specify an amount due for that month, and pursue this at the end of the relevant quarter.

**Q: I have about 15 newspaper boys/girls who are all under 16 and are paid between £10-£15 a week. Must I include them in the payroll for RTI and include them in an FPS etc?**

**A:** No. Employees under 16 do not need to be included in an FPS etc, unless their earnings exceed the income tax personal allowance. When an employee reaches 16, read our guide 'Employee reaches 16'. However if you already include employees under 16 on your payroll and you would find it easier to include them in the FPS with the rest of your employees then you may do so.

[Employee reaches 16](#)

**Q: Can I advise HMRC that I am not going to have any employees for a specified period?**

**A:** Yes. You can submit one EPS to advise us of your 'period of inactivity'. HMRC will not expect any other return, nor any payment, for the period(s) reported.

**Q: Is an employer required to submit RTI returns if they do not currently have a PAYE scheme to submit PAYE returns and do not have any employees earning above the LEL?**

**A:** The operation of PAYE remains the same under RTI. So if an employer is not required by law to complete a 'deductions working sheet' for any employee, the employer will not be required to operate PAYE, so not subject to RTI, or have a PAYE scheme.

Where an employee earns less than the LEL and their income is not required to be reported under PAYE, the individual will be expected to inform DWP of their earnings. As part of Universal Credit, DWP will have alternative processes to collect information about income that is not reported through RTI.

If an employer is operating PAYE then using RTI they will have to tell us about payments of earnings to all employees, even where an employee earns less than the LEL. This is a change from now, where employers do not have to maintain a P11 if someone earns, for example, £20 a month.

Reporting details of employees earning below LEL is required to:

- support Universal Credit which will be based on household income
- help ensure people are paying the right amount of tax on their income

Where an employee earns less than the LEL and the income is not required to be reported under PAYE, the individual will be expected to inform DWP of their earnings. As part of Universal Credit, DWP will have alternative processes to collect information about income that is not reported through RTI.

**Q: How will the system cope with an employee who resigns and is rehired in the same month with two corresponding payslips (two separate contracts)?**

**A:** The system will count the two employments as separate by operating on the information submitted by the employer. The last payment from the first employment should have a date of leaving. The first payment from the new employment should include the starting information including start date and should not take into account pay and tax information from the previous contract when calculating the year to date figures. If the employer is using payroll ids they must ensure the second contract is set up using a different payroll id.

**Q: What would happen if an individual had five positions with the same organisation (for example, a local authority) and ceases four but keeps one of these positions? How should this be reported?**

**A:** Assuming that the five positions are treated as separate employments and tax and National Insurance are calculated separately for each employment, as each finishes a leaving date should be sent as part of the relevant FPS. HMRC will, if necessary, issue a code each time.

If the earnings from all five jobs are accumulated and tax and National Insurance are calculated as one employment (ie there is one tax code in operation) no additional action needs to be taken until the last employment ceases.

**Q: Reporting in a previous year - due to the limitations of our systems, we will run the end-of-year reporting for 2012-13 at the end of March 2013. We will then need to send EAS and the first FPS to move into RTI also at the end of March for the first payments for the 2013-14 tax year. As you will receive feeds for the following tax year early, will this be a problem?**

**A:** We are currently looking into what we can do for April 2013 to allow RTI submissions to be made in advance of the year to which they relate. We will provide an update once we have looked into this further.

**Q: Reclaiming tax in previous tax years - can you clarify the use of Earlier Year Updates (EYUs) against the FPS for a previous tax year? What would you expect for reclaims greater than two years? For six years following implementation will we still need to do P14 submittals for the non-RTI years which can be claimed on?**

**A:** The EYU is needed to correct details of previous RTI years - you will only be able to use it for the tax years where you were required to operate PAYE using RTI. An FPS can only be sent up until 19 April following the end of a tax year - after this any corrections need to be made on an EYU.

Non-RTI years will still be corrected via amended P35/P14s as per the existing PAYE arrangement.

**Q: Reclaiming overpayment of tax - will we still need to do adjustments for previous years at the end of each tax year or can this be done throughout the year? Each time we do a mini adjustment to the client how are we reclaiming the tax?**

**A:** Adjustments can be made throughout the year with the final FPS showing the correct Year To Date (YTD) figures. If adjustments relate to previous RTI tax years then the EYU is needed to show the correct details.

**Q: I have claimed 'CIS deductions suffered' on my EPS: can I have a refund of any excess?**

**A:** Yes you can have a refund at the year end, and if there are no outstanding debts.

**Q: Date of leaving: What date should be entered on the FPS?**

**A:** The date to enter is the date the employment ended. The exact date of this is for the employer to decide.

## What will not change using RTI?

**Q: What will not change using RTI?**

**A:** The following will remain unchanged:

- **PAYE** - PAYE remains the same using RTI. It is only the reporting that changes.
- **Coding notices** - using RTI employers will still be able to choose how they receive coding notices; as they do now.
- **Reporting a change to HMRC eg updating employee's new name or addresses for HMRC records** - an RTI submission will not update HMRC records. It remains is the responsibility of the individual employee to notify HMRC of changes of name, address, etc.
- **HMRC messages to employers using RTI** - HMRC will continue to use the Data Provisioning Service (DPS) and EDI outbound message services.
- **Payment dates using RTI** - payment dates to HMRC will remain the same using RTI.
- **Forms P60** - P60s will remain using RTI.
- **Forms P11** - HMRC are not planning to change the requirement to complete a deductions working sheet (or electronic equivalent).

**Q: Will RTI change the Construction Industry Scheme (CIS) payment and reporting process?**

**A:** RTI is not changing the existing CIS process. Employers will continue to complete and file monthly returns due under the existing CIS arrangements.

**Q: Will RTI be able to handle Tax Free Pay?**

**A:** Yes

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## RTI pilot

**Q: How can employers be sure the service will work?**

**A:** To make sure that the RTI service is thoroughly tested and issues resolved before April 2013, HMRC will pilot it with volunteer software developers, employers and pension providers for a year, starting in April 2012.

**Q: How can employers be part of the pilot?**

**A:** Please visit our 'Starting to report PAYE in real time in 2012-13' page - see the link below.

[Starting to report PAYE in real time in 2012-13](#)

**Q: I act as an agent on behalf of a number of employers and currently make all of their PAYE submissions for them. Do I need permission from my clients before I could take part?**

**A:** Yes. An agent would need to have the agreement of the client employer.

**Q: How were the pilot employers and software developers selected?**

**A:** HMRC approached software developers to establish which products they would like to include in the pilot. The software developers then approached clients to see if they would be willing to volunteer. In addition, some employers approached HMRC direct as a result of the formal consultation.

In order to get the best of the pilot, it must be representative of a wide range of employers. HMRC used the following criteria to make sure that all significant types of employer are involved:

- software used
- employer size
- employee turnover
- geographical location
- those using bureaux

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## Security and the integrity of the systems used

**Q: Can the Government Gateway handle the number of RTI returns that will be made?**

**A:** Yes, HMRC is confident that the Gateway can accommodate RTI volumes.

**Q: How will HMRC know the data is correct?**

**A:** HMRC will work with employers to help improve data accuracy - for example by identifying common errors or trends. HMRC will also be undertaking a series of data assurance checks after the employer has sent the data.

**Q: What happens if software developers don't adjust their products to support RTI?**

**A:** We are working with software developers to ensure that their products are updated to support RTI.

**Q: Who will be testing the software?**

**A:** HMRC is providing test services to allow payroll providers to test their products. We are also introducing a new recognition process. Software that meets our recognition standard will be listed on HMRC's web page.

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## HMRC's Basic PAYE Tools

Follow the link below to read guidance on the migration from the traditional Basic PAYE Tools to Basic PAYE Tools RTI and the process for completing the 2012-13 PAYE End of Year Return.

[Download Guidance for employers using HMRC's Basic PAYE Tools to complete 2012-13 End of Year Return \(PDF 86K\)](#)

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## Employee information

**Q: How do I deal with the fact that a lot of software does not allow you to proceed without a National Insurance number?**

**A:** New RTI-compliant software should allow for the National Insurance number field to be left blank if the National Insurance number is not known, but you must provide the employee's address. However where possible, you should ensure that you obtain the correct National Insurance number for your payroll records.

**Q: If HMRC plan to monitor for each PAYE reference, will employers or pension providers who continue submitting this type of temporary, blank or incorrect National Insurance number data, for reasons beyond their control, be penalised? Will there be some sort of initial appeal mechanism such as reasonable excuse?**

**A:** HMRC would prefer employers and pension providers have processes in place to ensure they can obtain correct personal details including the National Insurance number. It is not anticipated that HMRC will impose penalties for missing or incorrect National Insurance numbers.

**Q: Is a default date of birth, (01.01.1901), in such scenarios is still acceptable?**

**A:** You should not use a default date of birth. You should make every effort to obtain the correct date of birth for the individual, especially for new pensions coming into payment. Where, despite these efforts, it's not been possible to obtain the correct details, please continue to use the date of birth currently held on the payroll.

**Q: What guarantees can HMRC provide about the accuracy of National Insurance number information that they will send to providers?**

**A:** HMRC will attempt to validate National Insurance numbers provided by checking with the DWP. In cases where there is a discrepancy, or where the employer has not provided a National Insurance number, HMRC will inform the employer. If the annuitant queries the National Insurance number provided by HMRC, the annuitant should contact HMRC to resolve the query.

The more accurate and comprehensive employee data the employer gathers and maintains, the more likely it is that the National Insurance number provided will be correct.

**Q: Whilst employers and pension providers may request sight of a passport occasionally to verify age, the actual passport number is not recorded on our system and to do so would mean a costly rebuild. Do I now always need to request this number?**

**A:** The passport number will only have to be provided if the employer or pension provider collect it as part of their checks that the employee or pension recipient is entitled to work in the UK or receive a UK based pension. HMRC is not asking employers to make large, expensive changes to their business processes to allow them to report this information.

**Q: Making submission of certain data items mandatory could result in employers and pension providers having to implement costly alterations to their new business acquisition processes, application forms, training, etc. Is there any information on what data is mandatory and which is optional?**

**A:** HMRC has published the list of the data items on its internet site, indicating which are mandatory and optional.

**Q: Why is it important to check the details I hold about my employees are accurate?**

**A:** It has always been important to make sure the information that you send HMRC about your employees is accurate to help ensure that your employees pay the correct Income Tax and NICs. Improving the accuracy of the information you hold and send to HMRC will help match the information to the correct HMRC record. This could save you money by helping to reduce the number of employee enquiries you receive.

This is not just important for tax and NICs. From October 2013, RTI will support Universal Credit by providing the DWP with up to date information about claimants' employment income. Ensuring your employee information is correct will help to ensure they receive the right amount of credit.

As part of the process for an employer joining RTI, HMRC will align the records of employees held on the NPS system and the records held by employers. HMRC will publish more information about the 'employer alignment' process soon.

In the meantime HMRC recommends that you start to prepare for RTI by checking the information you hold.

For more information and tools to help you improve the quality of your PAYE data, go to 'Improving your payroll data' - see the link below.

[Improving your payroll data](#)

## Expatriate employees working either in the UK or overseas

Follow the link below to read questions and answers that employers have been asking during the pilot.

[Download FAQs from employers operating PAYE in real time with expatriate employees working either in the UK or overseas \(PDF 67K\)](#)

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## RTI and pension providers

**Q: Currently with other payments subject to PAYE (eg manual income drawdown and wind up lump sum) notification is made to HMRC at the end of the year. It appears that using RTI HMRC will require both earlier and more information about the payee than would be currently held by the insurer. Particularly this will be the case when it is a one-off payment to the policyholder. For these types of payment will any concessions be provided on the level of information required to be submitted?**

**A:** Using RTI, all payments subject to PAYE need to be reported using RTI on or before time of payment. HMRC would expect the insurer to know the payee's basic identity details (full name, date of birth and current gender) at the time the payment is made. Using RTI there will no longer be the need for the end-of-year return (forms P35 and P14).

**Q: In a large number of cases providers pay annuitants by Bacs. However for some one-off payments, such as trivial commutations, policyholders' bank account details are not held. Payments are made by cheque. Are these cheque payments to be included in the RTI proposals?**

**A:** Yes. All payments subject to PAYE must be reported using RTI regardless of the method of payment (cash, cheque, Bacs, etc.) Only payments made by Bacs using the pension provider's Service User Number should have a 'hash' reported on them.

**Q: Currently under SI1171 provisions, as triviality claims are one-off payments there is no need for HMRC to provide details of a tax code to be used in the following months. Is any change envisaged?**

**A:** No change is envisaged. Use the basic rate (BR) code on a week 1/month 1 basis when putting the trivial commutation payment through your payroll.

**Q: At present there are no data item fields for trivial commutation and de-minimis payments within the data items. Will these be introduced and when?**

**A:** These payments should be reported as taxable pay on an FPS. Data items to signal that a payment is a trivial commutation will be introduced in 2013-14.

**Q: For our trivial commutation cases, what would an EAS need to cover, if anything? We will have no way of predicting who will trivialise so it is hard to create an EAS. Our assumption at the moment is that for a trivial commutation scheme it would be a nil return on the EAS and the first FPS would only contain the clients we have paid.**

**A:** The EAS should also contain details of those who have been paid during the year - ie the details of everyone you would have completed a P14 for.

[Read RTI: frequently asked questions for software developers - Payroll Alignment \(EAS/First FPS\)](#)

**Q: The actual method of pension payment could create potential problems. For example, cheques are used in a number of circumstances including:**

- one-off payments, such as trivial commutations, where the details of the policyholder's bank account may not be known
- payments to policyholders who live overseas, where the Bacs system does not extend to payments made to overseas bank accounts

In addition, it is not unusual to make a telegraphic transfer payment when a policyholder has made a specific request for immediate money or systems/processing delays have occurred rendering a pension payment potentially late.

**Will there be a requirement to operate two different methods of RTI reporting, one for Bacs payments and the other via the Government Gateway or another route for all other methods of payment? Also using two routes gives potential for a non-balancing submission. How will HMRC treat this to ensure no penalty arises?**

**A:** All payments subject to PAYE must be reported using RTI regardless of the method of payment (cash, cheque, Bacs, etc). All of these payment types can be reported using either EDI or the Government Gateway. Information about payments made via Bacs should also include the 'hash' so that HMRC can confirm that the amount reported matches the amount that has been paid to the individual.

**Q: What National Insurance number should we use when pensions are transferred to the dependent?**

**A:** You should use the dependent's number, not the National Insurance number of the deceased.

[Reporting changes that might affect your tax](#)

**Q: A majority of pension provider systems process and issue payments daily, simply because the number of products they are able to offer their customers means a number of different payrolls are run each day. Does this mean that using RTI information must be sent to HMRC on a daily basis (when the payroll is run) or would it be acceptable to store such data and submit it on an agreed basis, for example, weekly or monthly?**

**A:** An employer or pension provider should report payments to HMRC on or before the time payment is made. Where the pension provider runs several payrolls, which may operate on different days, we would envisage receiving an RTI return every time each payroll is run - including on a daily basis if applicable.

**Q: System Changes and Specifications: what should pension providers input as an 'Occupational Pension amount'? All annuity payments may not be appropriate as annuity payments are made from various other sources such as personal pensions etc.**

**A:** Pension providers should include in the data item for the 'Annual amount of occupational pension' all occupational pensions, personal pensions and annuity payments subject to PAYE.

**Q: Will HMRC produce separate sets of PAYE regulations for pension providers and employers?**

**A:** No.

**Q: Returned bank credits are a regular scenario for some annuity providers, where we issue a payment to a bank in good faith and this is returned to us because details have changed, are not recognised, or the client has died. This scenario may cause a variety of issues, should the payment need to be reissued.**

**As the payment will not credit we believe that Vocalink will not receive the three digit code, and thus HMRC will have a valid EDI feed with a Hash for this payment alone. We would reissue this payment as a manual payment: will the initial EDI act as your notification of payment and the Hash be ignored?**

**A:** Yes

**Q: Can pension providers use the EPS applicable to pension providers be used to reclaim tax overpaid to the HMRC from previous tax years?**

**A:** There is currently no field on the EPS to claim tax overpaid in previous years. Instead, an EYU should be used to report adjustments to pay and tax for previous RTI years. For years before that pension providers and employers should continue to use forms P35 and P14.

Please note the EPS is also needed to report if no payments have been made during the period. If an FPS is sent then an EPS is not required.

**Q: As our annuity payroll is so big we pay each day. As such we would be issuing an initial FPS and an EAS on the same day. This seems a bit excessive. In this scenario would you really need an EAS?**

**A:** Yes, we would need an EAS for any scheme with more than 250 employments. Any smaller scheme not submitting an EAS needs to include all employments on the scheme in their first FPS.

The EAS needs to contain details of everyone on the PAYE scheme for whom you would have submitted a P14.

Any employment on the PAYE scheme which does not appear on the EAS will be ceased on NPS. From an initial look, if different people are being paid every day on one PAYE scheme, this is a particularly good example of why an EAS is needed before any FPSs - we need details of people paid on Tuesday, Wednesday, Thursday, Friday, etc in the first submission, not just those paid on the Monday.

For more information see our Payroll Alignment guidance.

[Download 'Payroll Alignment' \(PDF 80K\)](#)

**Q: Due to the size of our payment book, we pay every day, however the most regular mode in which we pay is monthly. As we pay every day are we right to assume that we will need to send daily FPS's?**

**A:** Yes, we require an FPS each day in this scenario.

**Q: Returning payments - in what circumstances we would need to:**

- **resend an FPS**
- **reverse an FPS**
- **make a fresh payment with no corresponding FPS due to it being sent at the time the initial payment was made**

**A:** There is no concept of reversing an FPS. However, a new FPS can be sent with corrected, up-to-date Year To Date figures. For further information, see 'Errors and Corrections to Payroll'

[Download Errors and Corrections to Payroll \(PDF 17K\)](#)

**Q: We are always notified of a death after the event and we would almost always either need to claw back part of a previous payment or pay more. Would this constitute a payment after leaving?**

**A:** It depends if you have already notified HMRC of the date of leaving on a FPS. If:

- a payment is made after date of death but before you have notified HMRC of the date of leaving on the FPS then the payment after leaving indicator should not be set
- the payment is after date of death and after you have notified HMRC of the date of leaving on a FPS then set the payment after leaving indicator on the FPS

**Q: As an annuity provider we pay through a variety of mediums, cheque, Bacs, TT, etc. As the only measure the HMRC is introducing comes with Bacs payments it will be impossible for the FPS messages we send to reconcile with data received from Vocalink. How will the data from Vocalink be used and what knock-on impacts will that have to us with regards to auditing and compliance checks?**

**A:** HMRC understands that employers and pension providers pay people in lots of different ways. We are aware that we will have no way of verifying FPSs relating to payments made by other means.

**Q: Do annuity providers need to record Earnings Periods?**

**A:** Yes. This is a mandatory data item.

**Q: Are you expecting a final FPS each year for annuitants?**

**A:** HMRC will get the information we need through the regular FPS submissions, so there is no need for an additional 'final FPS'. The 'final submission for the year' data item is used to relate the last submission **relating to the PAYE scheme** rather than individual level (similar to the existing P35, rather than the P14). When you are confident you are submitting the last FPS of the year, you should indicate this on the final submission you make and complete the end-of-year declarations and questions. HMRC will take this as the 'final' indicator for every employment on the scheme.

**Q: Currently we notify HMRC of pension payments to children. Are these to be included for RTI?**

**A:** Yes. All pension payments subject to PAYE need to be reported in an FPS on or before time of payment.

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## RTI and individual employees

**Q: How does RTI affect me as an individual?**

**A:** Generally, you probably won't see much if any difference in your working day. However, using RTI, employers and pension providers will need to ensure that their employee records are up to date. They will also send information to HMRC when or before they pay their employees. This better quality, more up-to-date information will mean that, over time, more people will pay the correct tax in-year.

HMRC will also have the RTI needed to support the introduction of the DWP's Universal Credit in October 2013. Universal Credit will need up to date information about employment and pension income from RTI so that the DWP can adjust claimants' welfare payments to reflect their circumstances.

**Q: How does RTI support the payment of Universal Credit?**

**A:** RTI will support Universal Credit when it is introduced by providing DWP with up to date information about claimants' employment income.

**Q: If RTI supports Universal Credit I am concerned that it will affect the benefits I receive**

**A:** Changes to means-tested benefits (including Working Tax Credit, Child Tax Credit, Housing Benefit, Income Support, income based Jobseeker's Allowance and income related Employment and Support Allowance) will not happen until 2013 at the very earliest. Universal Credit is being administered by the DWP and they will tell you about any changes that may affect you well before they take place. More information can be found on their website.

[Go to the DWP website \(Opens new window\)](#)

**Q: Will my employer have access to information about the Tax Credits I get?**

**A:** No. Your employer cannot tell that you are getting Tax Credits.

**Q: What happens if I leave my job?**

**A:** Using RTI employers will still give leaving employees a form P45 showing their pay and the tax deducted.

**Q: What happens if I start a new job?**

**A:** Using RTI you still need to give your new employer the form P45 given to you by your previous employer so they can operate the correct tax code. You will also need to answer some new starter questions. Getting this information right is good for everyone and will help make sure the right amount of tax is paid, and get credit for the NICs you pay.

**Q: What happens if I don't have a P45?**

**A:** This has not changed. Your employer will ask you some new starter questions similar to completing a form P46 so they are able to operate the correct tax code. As stated earlier, it's really important to provide the right information for these questions.

**Q: What additional information do I need to give to my employer?**

**A:** Using RTI there is little change to the information you give to your employer. To help get your tax right and make sure you get credit for the NICs that you pay, you should provide:

- Your National Insurance number shown on the card or letter issued by the DWP. A National Insurance number consists of two letters followed by six numbers, followed by one letter - A, B, C or D.
- Your full name (surname and forename). It is important that you give your employer your full forename and not just your initials (for example, John Smith and not J Smith) and your middle name(s) if you have any. Also, please give your employer your formal name, for example 'David' instead of 'Dave' or 'Margaret' instead of 'Maggie'.
- Date of birth
- Gender

Your employer will need to verify this information from an official source, such as your birth certificate, passport, driving licence or official documents from HMRC or the DWP.

**Q: Does RTI mean that I won't need to tell HMRC about changes to my circumstances such as if I change my title, name or address?**

**A:** No. It remains your responsibility to notify HMRC of any change in your circumstances

You still need to tell us about these changes, even if you've also told your employer, because when your employer updates their records, these updates won't automatically be passed to HMRC for data security reasons.

**Q: Will I still receive a form P60 using RTI?**

**A:** Yes. Employers will still provide you with a form P60 at the end of each tax year.

**Q: How will RTI affect the tax I pay?**

**A:** There is no change to the way PAYE is operated. However, using RTI, HMRC will receive more up to date information about your pay and tax. Over time we will start to use this information to help adjust more people's tax and NICs so they pay the right amount in-year.

**Q: I get Tax Credits: how will it affect them?**

**A:** RTI will be used to help us pay you the right money at the right time and to renew claims. We will use RTI for renewals from April 2014 but you still need to report earnings/income changes to us.

Universal Credit will replace Tax Credits between 2013 and 2017. Universal Credit will be administered by the DWP and RTI will be used as part of that system. More information can be found on the DWP website.

[Go to the DWP website \(Opens new window\)](#)

**Q: I get Child Benefit: will RTI affect it?**

**A:** Child Benefit will not be affected.

**Q: What happens if I lose my job and need to claim Jobseeker's Allowance?**

**A:** This will not change until the introduction of Universal Credit by the DWP in 2013. You can find more on their website.

[Go to the DWP website \(Opens new window\)](#)

**Q: Is there anything I can do to support RTI?**

**A:** You can support the introduction of RTI now by making sure your employer holds your correct information. Please check your employer has your National Insurance number, correct date of birth, your full and official surname and forename(s) - not just your initials and has spelled your name(s) correctly.

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## RTI and Bacs

Follow the link below to read questions and answers that employers have been asking during the pilot.

[Download 'Real Time Information and Bacs' - FAQs from employers about Bacs \(PDF 33K\)](#)

[Download 'Real Time Information - Generating the RTI Cross-reference \(RTI hash\)' \(PDF 40K\)](#)

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## RTI and Income Contingent Repayment student loans

**Q: Will RTI affect the way student loan deductions are calculated?**

**A:** There is no change to the way student loan deductions are calculated.

**Q: Will RTI change the way payments are sent to HMRC for student loan purposes?**

**A:** There is no change. Employers will continue to send payments of student loan deductions to HMRC each month along with tax and NICs payments as they do now.

**Q: What will I need to do when a new employee with a student loan starts?**

**A:** Using RTI employers will be required to ask a series of starter questions - similar to the current P46 - of every new employee. One of the questions will be whether they are a student loan borrower. This question will be a requirement on employers irrespective of whether or not the employee provides a P45 from a previous employer.

Where the employee supplies a P45 including information about student loan deductions you should use this information, in conjunction with the starter questions, to begin student loan deductions immediately.

**Q: If student loan deductions are reported to HMRC on a monthly basis will this information be passed to the Student Loan Company (SLC) on the same basis allowing student loan repayments to reach borrower accounts more quickly?**

**A:** The introduction of RTI represents a major change for HMRC and employers and we want to make sure that it all works as we expect before making further changes. Once the new process is established we will consider opportunities to use RTI to improve the student loan process.

**Q: If student loan deductions are not passed to the SLC on a real time basis why do they come using RTI?**

**A:** One of the aims of RTI is to integrate PAYE reporting with payroll. Student loan deductions are part of payroll and part of PAYE reporting. Keeping them separate would be an additional burden for employers. As stated above, in the future we will consider opportunities to use RTI to improve the process.

**Q: If an employee fails to tell the employer they are a student loan borrower will RTI be able to identify this and inform the employer to start student loan repayment deductions?**

**A:** As now, employers should get the relevant information from the new employee. If this information is not provided by the employee then employers will be notified by HMRC that they should start to make student loan deductions for a new employee.

## Appendix L – RTI FAQs

### FAQs

Pegasus always strongly recommends double checking with HMRC on all matters. Please note that answers are based on our interpretation of information as provided by HMRC, Banks, DWP and various other relevant bodies. Please use this document as a guide only.

#	Questions	Answer	✓	QID
<b>General Queries</b>				
1.	<i>When can I submit RTI files created by Capital Gold Payroll or Opera?</i>	The earliest you can start submitting any RTI Submissions is the 6 <sup>th</sup> April 2013.	✓	UBMI69 WH11472 31
2.	<i>Can we download the training material?</i>	Yes, they are available on the Partner site <a href="http://partners.pegasus.co.uk/content.asp?PageId=3025">http://partners.pegasus.co.uk/content.asp?PageId=3025</a> and click on the v1.8 link	✓	LOAD38C A2109261
3.	<i>Also is this Webinar going to be able to be downloaded?</i>	No. There was no plan to record them. Something we will investigate for the future.	✓	SWEB55A L3131449
4.	<i>In regards to checking calendars – what do we mean?</i>	We recommend checking the calendars contains the correct period information, appropriate usual pay date and set in the correct Tax year etc. Remember that the Payroll Calendar is maintained separately to the NL Calendar.	✓	TOCH511 N412657 9
5.	<i>Where do Pegasus stand with users that don't have the internet? Currently we have some users like this &amp; they manually key the data in on the HMRC website later, say at home?</i>	Strictly speaking this is not one of the “exceptions” for electronic submissions as they still submit on line (exceptions - <a href="http://www.hmrc.gov.uk/manuals/pommanual/PAYE5011.htm">http://www.hmrc.gov.uk/manuals/pommanual/PAYE5011.htm</a> ). We are not aware of a manual entry system as such as there is a lot of information included in the RTI submission files. We would advise they need to use OFM to submit this, and if unable to do so, to contact HMRC as soon as possible.	✓	GASU174 WH52338 03
6.	<i>Quick question, has the demo data in 1.80 been brought up to date, i.e. March 2013 so we don't have to sit there updating payroll?</i>	Yes. Opera 3 Demo data has been updated to sit in April 2013 across the software. Opera II has a UDS processed on it but the data itself has not been uplifted like O3.	✓	TION130 QU62020 91
7.	<i>I heard there are some changes proposed for SSP, have you got anymore details?</i>	<p>Yes, there are some “proposed” changes to Sickness and it’s management and process. The Government published its response to the Sickness Absence Review’s recommendations on 17 January 2013. The response also outlines a broader strategy to support the health and wellbeing of the working age population.</p> <p>In particular it examines:</p> <ul style="list-style-type: none"> <li>o A health and work assessment and advisory service</li> <li>o Improving sickness absence management</li> <li>o Supporting healthcare professionals</li> <li>o Reforming the benefits system</li> </ul> <p>Full details of the recommendations can be found on the DWP Policy site - <a href="http://www.dwp.gov.uk/policy/welfare-reform/sickness-absence-review/">http://www.dwp.gov.uk/policy/welfare-reform/sickness-absence-review/</a></p> <p>Two of the recommendations agreed were the abolition of the Percentage Threshold Scheme and record-keeping for Statutory Sick Pay.</p> <p>DWP announced that these changes will be effective from April 2014.</p> <p>Full details can be found on the DWP Newsroom site - <a href="http://www.dwp.gov.uk/newsroom/press-releases/2013/mar-">http://www.dwp.gov.uk/newsroom/press-releases/2013/mar-</a></p>	✓	REAR78IH 7156539

		<a href="#">2013/dwp040-13.shtml</a>		
8.	<p><i>HMRC cannot process this submission due to content errors. See details below.</i></p> <p>5012 P14 Tax deducted in this employment: &lt;EEs Details&gt;</p> <p style="padding-left: 40px;"><i>Must be a monetary amount of the length specified.</i></p>	<p>For this particular scenario, Pegasus tested the .net files in-house using HMRC's Local Test Service (LTS) and this went through successfully. The XML file that was created by the user when submitting the net file in OFM was then analysed and it was found to contain a bracket in front of a rebate figure "(123.45". It is believed that the bracket was stopping the file from being submitted.</p> <p>In this instance the issue may be resolved by checking and altering the user PC settings in Control Panel - Region and Language - Additional Settings - Negative number format. Check to see if this to (1.1). If so, change it to -1.1 and re-submit the EOY file.</p> <p>We have had confirmation that the .Net files were successfully changed after the Additional Settings alteration.</p>	✓	TPRO78H M815653 9
9.	<p><i>Can I still get Defined Contribution forms from HMRC?</i></p>	<p>Following the abolition of contracting out on a defined contribution basis from 6 April 2012 there is no longer a requirement for pension schemes to notify HM Revenue &amp; Customs (HMRC) of any arrangements which are made after this date to secure former protected rights. Follow the link for more information and a list of forms to be withdrawn by HMRC.</p> <p><a href="http://www.hmrc.gov.uk/nic/dc-abolition.htm">http://www.hmrc.gov.uk/nic/dc-abolition.htm</a></p>	✓	GETD53C A9129037
10.	<p><i>Unable to initialise HMRCMark component. RTI online filing cannot be used.</i></p>	<p>This error is generated by Online Filing Manager (OFM) when Microsoft .Net Framework v2 is not installed on the PC used to send the RTI submission.</p> <p>The Microsoft .Net Framework v2 is a prerequisite for OFM and is available to download from either the installation CD in the OFM folder or from the Microsoft website.</p>	✓	NITI74UN 10152472
11.	<p><i>Opera II ONLY – Payroll Release</i></p>	<p>We have received a few reported incidents where some clients running on the Windows XP operating system have experienced the following message when starting Opera II – Program Error: 'Library file is invalid'.</p> <p>This is due to certain files not being present on the Windows XP client machine. This situation can be easily addressed by installing these from the Microsoft Download Center. - <a href="http://e-deliveryservice.com/act/link.php?mid=P88433353073813421419466292220&amp;tld=32168877">http://e-deliveryservice.com/act/link.php?mid=P88433353073813421419466292220&amp;tld=32168877</a></p>	✓	LYCP31OP 1198686
12.	<p><i>Are there any regulation changes?</i></p>	<p>Yes – there are numerous regulation changes – further information can be found @</p> <ul style="list-style-type: none"> <li>o PAYE for employers - reporting in real time: Statutory Instrument SI 2013 no.622 - The Social Security (Contributions) (Amendment and Application of Schedule 38 to the Finance Act 2012) Regulations 2013 - updated regulations for reporting PAYE information in real time will come into force on 6 April 2013 - <a href="http://www.legislation.gov.uk/uksi/2013/622/contents/made">http://www.legislation.gov.uk/uksi/2013/622/contents/made</a></li> <li>o PAYE for employers - reporting in real time: Statutory Instrument SI 2013 no.620 - The Income Tax (Construction Industry Scheme) (Amendment) Regulations 2013 - updated regulations for reporting PAYE information in real time will come into force on 6 April 2013 - <a href="http://www.legislation.gov.uk/uksi/2013/620/contents/made">http://www.legislation.gov.uk/uksi/2013/620/contents/made</a></li> <li>o PAYE for employers - reporting in real time: Statutory Instrument SI 2013 no.521 - The Income Tax (Pay As You Earn) (Amendment) Regulations 2013 - updated regulations for reporting PAYE information in real time will come into force on 6 April 2013. - <a href="http://www.legislation.gov.uk/uksi/2013/521/contents/made">http://www.legislation.gov.uk/uksi/2013/521/contents/made</a></li> </ul>	✓	NYRE33A R1210182
13.	<p><i>If am setting up a pension scheme to use as my qualifying</i></p>	<p>When you create a scheme and mark it useable for AE, you can select the restrictions to what you want and it is usually down to</p>	✓	NGUP223 IF132646 84

<p><i>scheme for AE – what does the earnings restrictions need to be? Does it have to be between auto enrol thresholds? Or is it down to the employer or Pension company?</i></p>	<p>the employer / pension scheme. There does not appear to be any direct legislation for this, though it is worth considering the following; The earnings restrictions form a lower and upper threshold where the pension contribution is allowed to be taken from. Guidance from TPR refer to AE thresholds and call it the “Qualifying Earnings” (QE) and is also part of the “checking” process for whether an existing scheme adheres to these thresholds. However if I have a pension scheme that allows me to contribute from my pay which is higher than the upper thresholds (exceeding the QE) then it is believed to be fine and also means it passes one of the checks. Opera 3 allows you to select any of the restrictions settings, but the likelihood for pension schemes such as NEST (created for AE), is that it may warrant the AE thresholds to be used, but is believed not to be mandatory. We advise you to consult with the Pension Company and TPR for confirmation.</p>	
<p>14. <i>Any information in regards to a week 53?</i></p>	<p>A calendar must be created for a group before any of its employees are able to be processed. When you use the End of Year Cleardown command on the EOY/Special Reports menu, the application automatically creates a new calendar, so you only need to create the first calendar; all subsequent years are created automatically as part of your end of year processing (including the Usual Paydate), hence it is vitally important to set-up the Calendar in the first place. A week 53/54/56 is automatically determined by the system if the Calendar meets the required criteria. For a week 53/54/56 to be offered, the next “Usual Paydate” following the week 52 period must fall on or before the 5th April. The system will automatically cater for this – if the above criteria is met, an appropriate week 53/54/56 is offered. You cannot amend the calendar to add a new line to the calendar. The presumption is if the Calendar was set-up correctly in the first place and it will offer the extra week 53/54/56 when appropriate. For further information regarding the legislation of a Week 53/54/56 processing, please refer to the HMRC E13 &amp; CWG2 guide - <a href="http://www.hmrc.gov.uk/helpsheets/e13.pdf">http://www.hmrc.gov.uk/helpsheets/e13.pdf</a> &amp; <a href="http://www.hmrc.gov.uk/guidance/cwg2.pdf">http://www.hmrc.gov.uk/guidance/cwg2.pdf</a> respectively. Run a search for Week 53 and this will provide further confirmation.</p>	<p>✓ ATIO40A N141121</p>
<p>15. <i>Do I have to Payroll all benefits and expenses?</i></p>	<p>From our interpretation from HMRC information, it will as per agreed with HMRC. 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> are potentially processed via the Payroll. 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. Another useful document is <a href="http://www.hmrc.gov.uk/guidance/480.pdf">http://www.hmrc.gov.uk/guidance/480.pdf</a> found on the following link <a href="http://www.hmrc.gov.uk/payerti/exb/basics.htm">http://www.hmrc.gov.uk/payerti/exb/basics.htm</a> From F1 Help: The non-cash benefits are also referred to as ‘Payroll Benefits’ and can only be used when HMRC agree to it. The benefits, which are provided in addition to an employee’s salary without their tax code being modified, are subject to either NI or Income Tax. There is a wide range of benefits in kind, for example company cars, or interest-free loans, and free accommodation. Most of these benefits are taxable but there are some exemptions. Note: Benefit in kind payments are calculated in Opera for the 2013-14 tax year and later because where relevant they need to be included in Real Time Information submissions.</p>	<p>✓ PAYR47D O151215 13</p>
<p>16. <i>Is the NI tax code still relevant?</i></p>	<p>In most circumstances this tax code would be issued or related to a student and whether a P38 form has been completed.</p>	<p>✓ XCOD3415 16103351</p>

		<p>From 6 April 2013, Form P38(S) will be withdrawn and students will be treated in the same way as all other employees for PAYE tax and NICs purposes regardless of when they work for you.</p> <p><a href="http://www.hmrc.gov.uk/payee/employees/start-leave/special/students.htm">http://www.hmrc.gov.uk/payee/employees/start-leave/special/students.htm</a></p> <p>Also the data guide does offer further information of valid tax codes;</p> <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, OT, D0, D1, NT or FT</li> </ol> <p>Do not indicate here if the code is non-cumulative.</p> <p>NI is not listed for RTI submissions</p>		
17.	<i>What are Trivial Commutations?</i>	<p>'Trivial commutation pension payments', is a term used by HMRC for small pension funds which are paid in full. These payments need to be identified separately in a pay period's Full Payment Submission (FPS). Select one of these options as appropriate for the type of lump sum paid in place of a small pension (other than other lump sum benefits and serious ill health):</p> <ul style="list-style-type: none"> <li>• Trivial commutation lump sum (TCLS)</li> <li>• Other lump sum (from personal pension schemes)</li> <li>• Other lump sum (from occupational/public service pension schemes).</li> </ul> <p>Type of lump sum paid in place of small pension (other than lump sum death benefits and on serious ill-health) – Further information may be found @ <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></p>	✓	IVIA30WH 1797081
18.	<i>Opera 3 Demo data has been uplifted to be in April 2013 across all the modules, has Opera II been updated?</i>	Opera 3 Demo data has been updated across the board for version v1.8 to be in April 2013. Opera II demo data has now had a UDS run on it, but the dates have not been updated.	✓	ODAT106 OP18182 485
19.	<i>How does Opera handle the 3 year re-enrolment process?</i>	Opera currently does not cater for this, however you can enter the opt-out date and use various external reporting applications if required. Any changes required for re-enrolment will be accommodated within a future release	✓	ERAH54H O191302 48
20.	<i>Aren't pensions "not" paid through the Payroll anymore?</i>	Pension payments can and are still processed through the payroll for an employee due their pension dependent on the instructions & rules from the pension scheme etc. An Extract from HMRC offers further examples in regards to calculating out pensions from the payroll - <a href="http://www.hmrc.gov.uk/payee/payroll/pensions.htm">http://www.hmrc.gov.uk/payee/payroll/pensions.htm</a> . Note added to the Payroll Manual of; Pensions payments through the Payroll There are a number of rules regarding processing Pension Payments through the Payroll. HMRC guidance can be found @ <a href="http://www.hmrc.gov.uk/payee/payroll/pensions.htm">http://www.hmrc.gov.uk/payee/payroll/pensions.htm</a>	✓	SION55AR 20131449
21.	<i>Do different NI prefixes have any significance?</i>	The National Insurance number (NINO) is unique to the person it is issued to and once allocated they keep the same number forever. It is a randomly allocated reference number. The prefix is chosen and then used until all the possible numbers have been allocated. (Every valid prefix will have one million numbers using it as the NINO is issued sequentially from 000001 to 999999 following each letter combination) Then another prefix is used but not necessarily the next one alphabetically. The characters D, F, I, Q, U and V are not used as either the first or second letter of a NINO prefix. The letter O is not used as the second letter of a prefix. Some prefixes are specific to certain parts of the UK, for example JY = Jersey, MN = Isle of Man.	✓	NTNI47D O211215 13
22.	<i>What happens if a company "splits"?</i>	Although this could be "split" in several ways and offer several scenario's, the simple answer is that they need to contact HMRC. For the remaining company under the same PAYE Ref, it may be	✓	NSIF35W H2210486

		<p>presumed that leaver statements will be issued for the EEs no longer under that scheme and issue them as leavers which would be seen in the next FPS.</p> <p>For the new company, it could be presumed, a new EAS submission is required, as this would be a brand new company with a new PAYE Ref and the EEs must be aligned. We strongly recommend contacting HMRC and process their instructions or guidance.</p>		
23.	<i>What happens if other groups other than the main group are in 13/14?</i>	<p>As stated in the F1 help/ training literature etc the main group governs the setting for RTI so must be switched on there. Use Real Time Information: An option that controls whether Real Time Information is used in the 2013-14 tax year and later. If you use Payroll groups, this option can only be selected if the default group was selected when this form was opened. Whether groups are used is controlled by the Use Groups option on the Options Page 2 tab.</p> <p>Note: Most employers will operate the new Real Time Information PAYE processes from April 2013, with all employers doing so by October 2013. HMRC also refer to Real Time Information as 'RTI' and 'Operating PAYE in real time'. <a href="http://www.hmrc.gov.uk/payerti/getting-started/rti.htm#7">http://www.hmrc.gov.uk/payerti/getting-started/rti.htm#7</a>.</p> <p>Essentially the answer is you must wait until the main group is in 13/14 and then switch on RTI. There is no workaround as this is the answer. If the company do not use the main group they must still ensure that it is in 13/14 in order to have the ability to switch RTI on. Would always recommend that a "main" group is always used.</p>	✓	NSIF68W H2314616
24.	<i>Can we change our Pay day?</i>	<p>Yes you can in certain circumstances and in a number of specific ways. We would strongly advise refer to the following link and contacting HMRC; <a href="http://www.hmrc.gov.uk/payee/payroll/paydays/change-day.htm">http://www.hmrc.gov.uk/payee/payroll/paydays/change-day.htm</a></p>	✓	GEOU26C A2490378
25.	<i>Do you need Advanced Pensions switched on for AE?</i>	<p>No, not for Automatic Enrolment. The user will still have access to all the AE forms and settings as Legislation requires. The deduction will need to all be maintained separately including any pension details. Pegasus recommend using Advanced Pensions. With NEST integration being looked at, certain NEST functionality will most likely require Advanced Pensions switched on.</p>	✓	ADVA49D O251240 72
26.	<i>How do I know whether an EE is being paid their pension?</i>	<p>It is valid for the pensions to be processed through the payroll, and to identify EEs getting a pension would be to analyse the EEs and check whether they are getting payment which represents a pension. Any agreement of how and when etc the pension is paid/processed through the payroll will be most likely down to the ER and the Pension Company.</p>	✓	WWHE56 HO26132 638
27.	<i>Why does the upgraded software still offer the P45 in year submission file creation?</i>	<p>The new payroll upgrade has to still offer the P45 In year submission creation as in-year submissions are still valid and required up until April (or when you go live with RTI). When you are in the new tax year and are operating RTI, this will not be a valid option.</p>	✓	EUPG84W H2716244 8
28.	<i>Can we have the AE guides in every release of Opera?</i>	<p>This is unlikely to happen for the official CDs, however the relevant guides have been extracted and placed together for the Training Literature that is available for download. Remember the F1 help and training guides are also completely up to date.</p>	✓	THEA52C A2812781 3
29.	<i>Just a very quick one, what were the guidelines for people with double barrelled names? Should it just be a space between the two names or a hyphen? IE Taylor Smith or Taylor-Smith?</i>	<p>Most double-barrelled names (forenames and surnames) tend to have a "-", For the forename, a space usually indicates a middle name or 2nd forename rather than a double-barrelled forename, it all depends on how they have registered the name officially with HMRC. We would recommend to check Passport, Driving license or marriage certificate or any official letter from HMRC to confirm how it is registered.</p> <p>If you look at the official HMRC example, they uses a dash "-" for both double-barrelled forenames and surnames (which is what I would normally expect) @</p>	✓	QUIC181J U2923845 9

<http://www.hmrc.gov.uk/rti/dip/dip003.pdf>

Opera will allow a dash in both the forename and surname fields. But as I understand it, HMRC have specific types of “classifications” of “names”, so for example; forenames – i.e. having 2 forenames (classed as a 2nd forename) etc, in that instance I expect a space not a dash. So naturally a double-barrelled forename, (another classification which is to me a “single” forename) we would expect a dash. Opera when creating the RTI file will separate out the forenames into two separate fields when a space is used, but a forename entered with a – will just be held in a single field.

A good guide (technical so more for you) is the testing guide as well - <http://www.hmrc.gov.uk/ebu/12-13internet-td-part4-v1.pdf>

However the interpretation of DB names – what we would always recommend is that they check an official document to see how they have been registered with HMRC as the forename / surname as that will be what should be entered in Opera or Capital Gold Payroll.

NB: The only scenario that we believe Opera will not handle is where an employee has a genuine double-barrelled forename that contains spaces; e.g. “John James”. Opera will take the portion of the forename field up to the first space as being the ‘first forename’ and then take any second name that’s present in the forename field as being what HMRC refer to as their 2<sup>nd</sup> forename/middlename. The assumption is first forename and 2<sup>nd</sup> forename/middlename in effect; that’s how Opera has always been in EOY, P45s, P46s etc etc.

Recent Pegasus Communication details;  
Double-barrelled surnames and forenames

*Surnames*

When using the RTI Validator a double-barrelled name may be highlighted as an exception to bring it to the attention of the employer.

The surname should be entered exactly as shown on official documentation i.e. double-barrelled surname.

*Forenames*

When using a double-barrelled forename with a space e.g. Carrie Anne, Opera 3/II will treat this as 2 forenames and will move the second forename (Anne) to the 2nd forename field. However, when using a hyphen e.g. Carrie-Anne, Opera 3/II will treat the name as one forename and Carrie-Anne will be contained within the 1st forename field in the XML file.

Note; Further clarification from HMRC regarding 2<sup>nd</sup> Forename, second name, middle name is as follows; We can confirm that as far as the HMRC development team are concerned the middle name and second forename are one of the same thing.

30. *Can I re-use the Payroll Reference number using the transfer routine for new employees?*

No, we do not recommend this. Our advice is that even if the employee worked for the company previously in this tax year, that they need to be created as a new employee record on the system with a new unique Payroll reference number.

HMRC Guidance for Payroll ID Number;  
Payroll ID

You can include a Payroll ID to make it easier for you to identify the employee, and HMRC will then use this number in correspondence with you. 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. Also, if you re-employ a former employee in the same tax year, you must specify a different Payroll ID to distinguish this employment from the previous one.

This is obviously stored by Opera and is the current employees reference number.

Payroll ID Changed Indicator

✓ ETHE87C  
A3016532  
3

	<p>Use this field to report that the Payroll ID has changed.                  If the Payroll ID has changed since the last FPS tick the 'Yes' indicator and enter the old Payroll ID as well as the new one so that it's clear that this is the same employment.                  AND                  Old Payroll ID for This Employment                  If the Payroll ID used in this FPS has changed since the last submission, you must put the previous one here.                  If the Transfer routine is used in Opera the indicator and old reference number are stored and available for submission as required behind the scenes.  <a href="http://www.hmrc.gov.uk/payerti/reporting/what-to-report.htm#2">http://www.hmrc.gov.uk/payerti/reporting/what-to-report.htm#2</a> lists what employee information could be required.</p>			
31.	<p><i>Although more a HMRC related query in regards to Payment after Leaving (PAL) – Opera allows you to put a leaver (D) back to a (L) if you need to pay something extra that you had missed, would you know if this still goes through on the same tax code or if it would be on OT as they have left?</i></p>	<p>Just to confirm you only get that flag when you change them from a D to an L – which means you can make a payment to them. Looking at HMRC information it is 0t on a Week 1/Month 1 basis – refer to <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> which provides information on the tax and NI side of the calculation and offers various processes to follow.                  Always offer the advice to confirm with HMRC – The software should follow the guidance as provided by HMRC.                  In Opera, when you select the PAL flag in the Leavers form, Opera will then automatically set the EE's tax code to 0T w1/m1 (though the employer can still go and change the tax code again if desired).</p>	✓	OREA292 AL313028 77
32.	<p><i>Can Employers who fit in the category of not requiring to send P14s electronically still get the stationery?</i></p>	<p>The stationary for P14s are not directly available on the main Online Order section on the HMRC website.  <a href="http://www.hmrc.gov.uk/payee/forms-publications/onlineorder.htm#0x">http://www.hmrc.gov.uk/payee/forms-publications/onlineorder.htm#0x</a>                  P14 paper forms are no longer available to order online. If you are exempt from filing online and still need a supply of P14s, you can order them by calling the Employer Orderline - <a href="http://search2.hmrc.gov.uk/kb5/hmrc/contactus/view_page?record=E-XoEk1ZrZk">http://search2.hmrc.gov.uk/kb5/hmrc/contactus/view_page?record=E-XoEk1ZrZk</a></p>	✓	ERSW108 CA321841 99
33.	<p><i>When can we send the 2012/13 .Net files?</i></p>	<p>The EOY 12/13 service should already be available, so ERs may be able to submit their 12/13 EOY Returns whenever they are ready to do so.                  The 6<sup>th</sup> April onwards is a common start date for many ERs to do their submission though, however check with HMRC for any updates. The deadline for the EOY submissions is the 19<sup>th</sup> May 2013. Further guidance from HMRC is as follows;                  Returns filed before the start of the new tax year                  If you file your annual return before 6 April (for example, because you've ceased being an employer), HMRC will still let you know straight away whether the return has been accepted or rejected. However, the return won't actually be processed for tax and NICs purposes until early April. Please remember to check carefully that the return you are sending is for the correct tax year. For example, if you are sending your return because you ceased being an employer on 10 May 2012, the return you must send (for the period 6 April 2012 to 10 May 2012) will be for the 2012-13 tax year.  <a href="http://www.hmrc.gov.uk/payee/payroll/year-end/annual-return.htm#15">http://www.hmrc.gov.uk/payee/payroll/year-end/annual-return.htm#15</a></p>	✓	SEND40W H331121
34.	<p><i>Where are the Student Loan settings?</i></p>	<p>These are held in the PAYE, NI &amp; Statutory tables (NIPY Tables)</p>	✓	HEST36W H3410634 7
35.	<p><i>What happens if the ER does not receive a letter with an on-boarding date for RTI?</i></p>	<p>If the ER believes they should start processing under RTI, we advise them to immediately contact HMRC to confirm. Most ERs should receive a letter well in advance of the year end.</p>	✓	NSIF82W H3516050 3
36.	<p><i>What is SER?</i></p>	<p>Entitled to Small Employer's Relief for SMP/OSPP/SAP is an option that determines whether your company is entitled to the Small Employer's Relief for Statutory Maternity Pay, Statutory Paternity</p>	✓	B12WH36 614

	<p>Pay or Statutory Adoption Pay.</p> <p>You qualify for SER if you paid or were liable to pay total Class 1 NICs to your Accounts Office of £45,000 or less in the qualifying tax year (correct at the time of publication). The qualifying tax year is the last complete tax year before the start of the employee's Qualifying Week. Refer to the official HMRC Employer Help Books E15 or E15 (SD) for further details.</p>	
<p>37. <i>What would happen if the HMRC gateway was closed down for maintenance while you are trying to submit a test submission? How much time (seconds or minutes) would OFM allow the file to "float" while it is trying to submit it to HMRC and what happens when this time is exceeded?</i></p>	<p>When you run OFM (for any kind of submission, not just EOY) the user gets to specify how long OFM waits for a submission to be fully processed:                  What then happens depends upon in what kind of way the Government Gateway is 'closed down'.</p> <p>If the Gov. Gateway itself is working, but HMRC's back-end system is not providing responses at all (i.e. a bit like what happened in the first day or two of RTI) then the Gov. Gateway will be in what's referred to as a 'constantly polling state' (i.e. the user never knows if the submission has succeeded or not) in which case once OFM's 'wait online for up to' deadline has been reached (give or take a few seconds or so) then OFM itself times out with its own message "Submission could not be processed within the specified wait time..." so it should be obvious as to what has happened. If such a message is given it's vital the user runs OFM's Check Submission Status form (i.e. at a later time) to see if the submission succeeded or not; the customer should not simply re-submit again without firstly finding out if the original submission was successfully filed or not with HMRC.</p> <p>However, if the Gov. Gateway was completely shut altogether (a rarity - i.e. the user couldn't even submit to the Gov. Gateway in the first place) then We believe the user should get an error response more or less straight away, but we don't know what error code or message would be produced as we presume the Gateway would not be able to send one.</p> <p>If the Gov. Gateway itself was really closed then OFM may just fail with its own general internet connection error as opposed to a specific Gov. Gateway error code i.e. if the Gateway was completely down then we don't think OFM would get an error code/message back as the Gov. Gateway is down. The error should be obvious from its error text.</p> <p>There can be a bit of confusion about what terms like 'closed for maintenance' really mean for example if HMRC's service is closed/temporarily-unavailable, then the main Gov. Gateway itself will more than likely still be open, it's just HMRC's back-end that will be unavailable (i.e. the Gov. Gateway is not just used for HMRC PAYE submissions, it's used for all sorts such as VAT Returns, EC VAT submission etc., so it's not often the Gov. Gateway as a whole would be closed down (but not impossible)).</p>	<p>✓ HAPP276 WH37294 462</p>
<p>38. <i>How do I handle a Week 53 payment?</i></p>	<p>Opera caters for a week 53 automatically. The calendar that is set-up for the payroll group will determine whether there will be a week 53 to be processed. The system does this automatically and you cannot alter this.</p> <p>There are some specific processes required when running a week 53 and Opera caters for this automatically.</p> <p>Further information can be found @ <a href="http://www.hmrc.gov.uk/payerti/payroll/non-standard/week-53.htm">http://www.hmrc.gov.uk/payerti/payroll/non-standard/week-53.htm</a></p> <p>Please note that this may occur if you pay your employees weekly,</p>	<p>✓ DLEA34H O110335 1</p>

		fortnightly or four-weekly. It won't occur if you pay your employees monthly.		
39.	<i>Does opera cater for Local Government Pension Schemes?</i>	Not currently. There is a link to a specification that has been produced for Local Government Pension Scheme changes that come into force from April 2014; as mentioned we don't currently cater for Local Government pensions in Opera, but the link may be of use in case TPDs bespoke this and would like some further info. on it.  More information found @ <a href="http://www.lgpsregs.org">www.lgpsregs.org</a>	✓	CATE54D O113024 8
40.	<i>What is this new Employee shareholder – new employment status? Does Opera hold an Employee type?</i>	Opera does not currently maintain an “employee” type against the record. The Employee shareholder is a new employment status, available from 1 September 2013. HM Revenue and Customs have published guidance on tax rules that apply to the new status. Employee shareholders have different employment rights to employees, and are awarded at least £2,000 worth of shares in their employer or a parent company. There is no requirement for businesses wishing to offer an employee shareholder contract to obtain HM Revenue and Customs approval or agreement. Further information can be found @ <a href="http://www.hmrc.gov.uk/employeesshareholder/index.htm">http://www.hmrc.gov.uk/employeesshareholder/index.htm</a> this will provide further information and guidance on how to process these employees and respective payments.	✓	SNEW97 WH11745 66
41.	<i>Does Opera handle “double-taxation” as standard?</i>	Not automatically.  This is in regards to reporting the correct RTI information to HMRC for “double-taxation”. The employers involved operate PAYE, in respect of employees sent to work abroad, using the Appendix 5 process.  This arrangement only applies to employers who are required to deduct foreign tax in addition to UK PAYE from payments made to employees who are sent to work abroad. Its aim is to give provisional relief for double taxation to employees who must pay both UK tax and foreign tax from the same payments of earnings. With HMRC agreement an employer can give foreign tax credit relief via the payroll where there is a foreign tax withholding obligation as well as PAYE due on the same income. This will require an adjustment to the amount of tax due.  For example, the payroll calculates the UK tax on a monthly salary of £2000 as £500, but foreign tax of £300 is also due from these earnings and will be paid to an overseas tax authority. The calculation of the foreign tax will be made outside of the payroll, but under the Appendix 5 arrangements it can then be offset against the calculated figure of £500 UK tax, which will reduce the tax attributable to the UK to £200. This is the amount that employers should report to HMRC for the relevant month and pay by the due date.  If this example is extended over a three month period, we would expect to see the following figures in a P60: Total pay of £6,000, year to date tax deducted of £600 and the code in operation on a Month 1 basis. Even though they will have also deducted a further £900 from the employee, this should not be included in the tax deducted figure as it has been paid to the overseas tax authority and is therefore not relevant to the UK deduction. If the same employee left after these 3 months, we would expect the final FPS and any P45 would show the same details (again excluding the £900 foreign tax)	✓	HAND48D O112279 9

So, if an employer is required to issue a P60 to an employee who has been given relief in this way it should show the taxable pay but only the net figure of UK tax deducted after the foreign tax has been offset.

On a day to day basis the employer will need to use the deductions from net pay data item (Data Item 58B) to take account of the foreign tax to ensure that the FPS net pay equates to that actual paid in the same manner as other deductions. Using our example above of pay of £2000, UK tax due £500 less FTCD £300

Gross Pay	£2000	
Tax deducted	£200	
Pay after statutory deductions		£1800 (incorrect result)

The correct boxes

Gross pay	£2000	
Tax deducted	£200	
Deductions from Net Pay (58B)	£300	
Amount for Bacs Hash		£1500 (correct result)

If the data boxes are not correctly completed or if no adjustment is made in respect of foreign tax paid the amount the employer reports will not match the amount they pay to HMRC and this may give rise to debt recovery action from HMRC. Also the tax calculations for the seconded employees could also be incorrect giving rise to incorrect demands for or repayments of tax.

The employer's responsibility is to simply report the information as indicated

In summary to process this through Opera by use of a Tax override/adjustment and an adjusting deduction.

Pegasus software does allow the employer to adjust/override the tax figure in such situations (on a manual basis); then ensure that another deduction from net pay is set up in order to (still) deduct the tax that is due to the foreign tax authority (again, Pegasus software allows that). Pegasus take no further involvement in paying the tax over to the foreign tax authority (i.e. that's the responsibility of the employer to take care of by totting up the associated deductions from net pay).

Further information can be found on the HMRC website, <http://www.hmrc.gov.uk/manuals/pommanual/paye82001.htm> or in the HS263 from HMRC.

42. *Is there any workaround to process salary sacrifice?*

Method for Setting Up a Salary Sacrifice Scheme in regards to Pension Processing

This is a suggested method for setting up employee records in Payroll for pension salary sacrifice schemes in Opera for static value based contributions.

Note: This method also conforms to any RTI information submitted and respective legislation.

NB: For percentage based or fluctuating value salary sacrifice contributions, you would have to calculate and enter this manually per required employee. Please note this proposed method is for defined "values" only.

In the scenario below, a new payment profile and optionally new

✓ YWOR521  
S1127813

deduction profile(s) are used.

Follow these steps to create the profiles:

- Open the Payroll & HR – Payroll - Maintenance – Payment Profile form. Create a payment profile called for example “Sal. Sac”. (name as required), ensuring that a blank “standard” type is used and tick the Taxable and Nilable boxes. Ensure the Pensionable and AOable boxes are un-ticked. Update the other boxes as necessary (AEable may depend on the pension scheme and TPR legislation and HOLidable may be based on company policy) and then save the profile.

Note: This may be all that is required to process a salary sacrifice value through the payroll.

**\*Optional\***

If you require the salary sacrifice value on any pensions reports (without customisation) or NEST output files, please create the following two deduction profiles;

- Open the Payroll & HR – Maintenance – Pension Scheme form. Create the required pension record and complete the fields as required.\*
- Open the Payroll & HR – Maintenance – Deduction Profile form. Create a deduction profile called for example “EE Pen Sac”. Ensure it is a type “P” profile and the appropriate pension scheme is selected (if advanced pensions are in use). Leave the Deduct Before Tax and the Deduct Before NI boxes un-ticked and update the other boxes as necessary. Then save the profile.
- Create a second deduction profile called for example “Pen Contra”, and make sure the blank “standard” type for the profile is used. Then ensure the tick boxes are identical to the previously created deduction profile (Deduct before Tax etc.). Update the other boxes as necessary. Then save the profile.

Note: This is needed because you need to reverse out the Pension Type Deduction to avoid duplicating the contribution from the employee’s pay.

\*Only required if advanced pensions are in use.

Then follow the steps of the example scenario below;

A standard-contribution of 100 a month for a monthly based employee. Their basic gross pay must be reduced by £100 as this is their salary sacrifice (pension contribution). Their remaining basic gross pay will be paid according to normal tax and NI rules.

1. Open the Payroll – Processing form. Find the employee and open the Payments & Deductions form.
  - i. On the Payments tab, reduce the basic salary by £100.00. This is done by clicking on Action and select Add Item.
  - ii. Select the Sal. Sac. Profile and click OK.
  - iii. Enter -100 (negative 100) in the Perm. value column.

**Optional**

- If advanced pensions are in use, open the Payroll – Processing form. Find the employee and open the pension record for the employee by selecting action – pensions – employee pensions. Then enter 100.00 as a value for the EEs contributions\*\*
- Regardless if advanced pensions are in use, open the

<p>Payroll – Processing form. Find the employee and open the Payments &amp; Deductions form. Click the Deductions tab, click Action and then click Add Item. Select the ‘Pen Contra’ deduction profile from the list and click OK. Enter -100.00 (negative 100) in the Perm. Value column.</p> <p><b>**If advanced pensions are not is use you must add the pension deduction manually; Select the ‘EE Pen Sac’ deduction profile from the list and click OK. Enter 100.00 in the Perm. Value column.</b></p> <p>2. Calculate the Payroll and follow normal pay period processes to pay your employees.</p> <p>Please ensure you test and assess the proposed method to ensure this fits the requirement of the business. Please note if you follow the option of deduction creations &amp; processing for pension reporting / NEST file requirements, you may see additional elements on the payslip.</p>	
<p><b>Additional Information Fields</b></p>	
<p>43. <i>Why do HMRC need normal working hours?</i></p>	<p>HMRC A: The hours worked is required for the purposes of calculating Tax Credit payments. You can find out more about this by reading 'How to work out usual working hours for your tax credits claim' - <a href="http://www.hmrc.gov.uk/taxcredits/start/claiming/income-hours/work-out-hours.htm">http://www.hmrc.gov.uk/taxcredits/start/claiming/income-hours/work-out-hours.htm</a></p>
<p>44. <i>No of hours worked - if its a monthly payroll, is this always the weekly number of hours?</i></p>	<p>Yes. The number of hours is based on the number of hours you expect them (employee) to normally work in a week. In most contracts including monthly paid employees you will have an expected number of hours defined on a weekly basis.</p>
<p>45. <i>Is the "Number of hours worked" field per week or per period?</i></p>	<p>Per week. The number of hours is based on the number of hours you expect them (employee) to normally work in a week.</p>
<p>46. <i>Further clarification on Normal hours worked can be found on HMRCs website; Q4.21: Data item 54 asks about Normal Hours Worked. What details should be entered here when we do not have information relating to hours worked, for example salary paid staff?</i></p>	<p>A: The hours worked should be based on the number of hours a person expects to normally work in a week. The word 'normally' should be given its ordinary everyday meaning of regularly, usually, typically. <a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/developerfaqs.htm">http://www.hmrc.gov.uk/softwaredevelopers/rti/developerfaqs.htm</a>. If you are not sure we strongly recommend contacting HMRC to clarify.</p>
<p>47. <i>When processing SSP (payments) through the payroll, do I need to switch on the Irregular Employment Payment Pattern flag?</i></p>	<p>Not for when you are paying SSP. HMRC guidance may require the flag to be set if you are on long term sick and have gone beyond the entitlement and expect more than 3 months of unpaid sick leave. The data guide explains it as follows; 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> <p>Please note that a regular FPS for all EEs (i.e. where you have not selected to include specific EEs) will only include EEs who are paid in that period. It</p>

		may be that when the flag is set for the EE, they are already starting their 3 months or more period of no pay – in this instance, we advise you will need to create an FPS specific for that EE.		
48.	<i>With over time hours, do you need to record the ‘time and a half’ payments for RTI in the additional information section for usual hours worked?</i>	<p>No. This is their normal / usual / regular / typical / contracted hours.</p> <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> <p>a) Up to 15.99 hrs                      b) 16-29.99 hrs                      c) 30 hrs or more, or                      d) Other (0 or blank denotes Other)</p> <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.</p> <p>For occupational pension schemes indicate d) Other.</p> <p>There is also further clarification on “normal hours worked” in the following link  <a href="http://www.hmrc.gov.uk/manuals/tctmanual/tctm02452.htm">http://www.hmrc.gov.uk/manuals/tctmanual/tctm02452.htm</a></p>	✓	IMEH144 W1432126 94
49.	<i>If I am contracted to work 38 hours for 8 months of the year, but only 20 for the other 4, however the salary remains the same, what should I enter into the Usual hours worked box?</i>	<p>We strongly recommend that you seek clarification from HMRC as we have not been given guidance for this exact scenario.</p> <p>It may be required to be set to 0 for the “other” category. There is guidance about informing HMRC within a month when hours change (indicates temporary changes as well). Further information can also be found @ <a href="http://www.hmrc.gov.uk/taxcredits/keep-up-to-date/changes-affect/work-changes/changes-to-hours.htm">http://www.hmrc.gov.uk/taxcredits/keep-up-to-date/changes-affect/work-changes/changes-to-hours.htm</a> or looking at the FAQs from HMRC and covering a little on “hours” - <a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/developerfaqs.htm#4">http://www.hmrc.gov.uk/softwaredevelopers/rti/developerfaqs.htm#4</a></p> <p>There is also further clarification on “normal hours worked” in the following link  <a href="http://www.hmrc.gov.uk/manuals/tctmanual/tctm02452.htm">http://www.hmrc.gov.uk/manuals/tctmanual/tctm02452.htm</a></p>	✓	RACT180I F442378
50.	<i>Do I have to enter passport numbers for all EEs existing and new?</i>	<p>No. 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.  <a href="http://www.businesslink.gov.uk/bdotg/action/layer?r.11=1073858787">http://www.businesslink.gov.uk/bdotg/action/layer?r.11=1073858787</a></p> <p>You do not have to do this for employees engaged before you join RTI. Enter your employee’s passport number, including UK or non UK passports if you have collected it.</p>	✓	ENTE65D O451429
51.	<i>Just to confirm, is the Additional Info like passport number mandatory for just new employees?</i>	<p>Even for new employees it is not mandatory. Remember that even a UK citizen may not have a passport. It is mandatory if;</p> <p>You enter the passport number (including UK or non UK passports) where you have collected it as part of your checks that the employee is entitled to work in the UK. Further information can be found at;  <a href="http://www.businesslink.gov.uk/bdotg/action/layer?r.11=1073858787">http://www.businesslink.gov.uk/bdotg/action/layer?r.11=1073858787</a>                      or <a href="http://www.ukba.homeoffice.gov.uk/">http://www.ukba.homeoffice.gov.uk/</a> or  <a href="http://www.ukba.homeoffice.gov.uk/visas-immigration/working/">http://www.ukba.homeoffice.gov.uk/visas-immigration/working/</a></p> <p>You do not have to do this for employees engaged before you join RTI</p>	✓	FIRM94JU 46171846
52.	<i>Just a quick question regarding passport number harvesting in additional details: As far as you know, is it OK for Opera users to start putting these in where appropriate before RTI is switched on?</i>	<p>Yes that is fine. These fields are available as soon as you upgrade (i.e. Cannot / don’t need RTI switched on if you are still in February or March) to v1.8x or higher. It is not really needed for existing EE’s – but there is no harm in them editing it to enter a passport.</p> <p>HMRC Guidance for the Passport Number field is as follows (<a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/rti-dataitem-13-14.pdf">http://www.hmrc.gov.uk/softwaredevelopers/rti/rti-dataitem-13-14.pdf</a>);</p> <p>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.</p>	✓	KQUE198J U4724940 6

		<a href="http://www.businesslink.gov.uk/bdotg/action/layer?r.11=1073858787">http://www.businesslink.gov.uk/bdotg/action/layer?r.11=1073858787</a> You do not have to do this for employees engaged before you join RTI.		
53.	<i>Based on if it is a seasonal worker for example, if the Irregular Employment Payment Pattern is ticked, and the employee works a week, does it need to be un-ticked for that week?</i>	No. It need to be kept in this box as they are still irregularly paid as this is the type of worker/agreement that is in place. They will not have a set contract as such or terms of employment for regular pay periods such as weekly, monthly, fortnightly etc. Even if the seasonal worker manages 8 weeks in a row, the follow weeks they may not work and not get paid. Then after a few weeks it starts again. The flag needs to be set for these employees.	✓	ITIS180BA 482378
54.	<i>Unpaid leave - do you tick this even if employee takes 1 day off in a week or in a month?</i>	The rules stipulate that Indicate 'Yes' if your employee requests that their contracted hours are reduced to zero for a period of time exceeding one pay period. Setting this indicator in appropriate circumstances will avoid contact from DWP to confirm whether a reduction in hours was a request from the employee.' Interpretation will dictate that taking 1 day off as unpaid – the operative word here is unpaid, will affect their pay and this flag will need to be set. We recommend if you are unsure to contact HMRC and refer to the following link <a href="http://www.hmrc.gov.uk/payerti/employee/changes/leave-of-absence.htm">http://www.hmrc.gov.uk/payerti/employee/changes/leave-of-absence.htm</a> Also some other guidance from HMRC simply states “Indicate ‘Yes’ if your employee’s pay in this pay period has been reduced due to being on an unpaid absence.” <a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/rti-dataitem-13-14.pdf">http://www.hmrc.gov.uk/softwaredevelopers/rti/rti-dataitem-13-14.pdf</a> Please contact HMRC for further clarification if required	✓	VE- D89UN49 167213
55.	<i>When processing SSP (payments) through the payroll, do I need to switch on the unpaid absence flag?</i>	No, HMRC guidance only requires this if they have any unpaid absence that affects their standard expected value. It appears to indicate this flag is not required for statutory payments	✓	SSIN99W H5017635 7
56.	<i>Should the "Unpaid Absence" checkbox be ticked if there is some unpaid absence in the period but the employee is still being paid?</i>	Yes. HMRC say ‘Indicate ‘Yes’ if your employee’s pay in this pay period has been reduced due to being on an unpaid absence.’ This will be regardless of how much as such. The key wording here is that though yes the employee is still being paid, the value must be affected as “some unpaid absence” has been processed.	✓	"UNP130S H5120209 1
57.	RTI: "Unpaid absence" indicator on FPS message	Current guidance from HMRC is that employers are not required to complete the "unpaid absence" indicator on the FPS message. Employers should therefore not select the associated option in their payroll software. As Universal Credit is progressively rolled out nationally, HMRC will issue further guidance on when employers should complete the indicator.	✓	IDAB46RT 52120214
58.	<i>A travel to work payment will be a benefit in kind and you may need to tick retain units, we notice however that this box is 'greyed out', could it be enabled?</i>	For a Benefit In Kind Payment Profile, the retain unit option is unavailable. This would currently need to be manually retyped if required. However this is a valid enhancement request that should be logged through the official channels.	✓	WORK159 AT53234 98
59.	<i>Can the unpaid absence be moved to the Pay &amp; Ded screen?</i>	At this stage it was thought to keep all the RTI new settings together. This can be raised as an enhancement request.	✓	AIDA56CA 54132638
60.	<i>On a weekly payroll and if an employee is on Unpaid Absence say for 5 weeks, after each payroll update is run, do we have to go back in to this form and tick the Unpaid Absence box?</i>	Yes. The unpaid Absence flag is cleared following an Update routine. So if the following week they have unpaid absence again, this flag will need to be set again. In the scenario of being unpaid for 5 weeks, they will need to repeat ticking the box for each period.	✓	PAYR181 ON55238 459

61.	<i>I have been told by HMRC that a person who is not paid for the following week will be marked as a leaver, is this correct?</i>	Not exactly. If the EE still works for you, but is unpaid, the unpaid absence flag must be set to indicate they have processed unpaid absence – including 0 pay. Refer to HMRC guidance for more information if required. If the EE is still contracted to work for you, but have not been paid for the week, please ensure the unpaid absence flag is set.	✓	TOLD1221 H5619577 4
62.	<i>What do they mean by a Pension payment to a non-individual?</i>	For example payments to a body such as a Personal Representative, Trustee or Body Corporate - that is, a third party or non individual.	✓	YMEA59 WH57136 145
63.	<i>What do they mean by EE is being paid an Occupational Pension or Annuity?</i>	Indicate 'Yes' for the first and every payment of pension or income provided from registered pension schemes (including annuities, income from drawdown arrangements and trivial commutation payments) to an individual	✓	YMEA73 WH58151 439
64.	<i>What are the corresponding Data Item numbers from HMRCs Data Item guide against the fields you can set in Opera for the Additional Information Tab?</i>	Number of Normal Hours Worked = Data Item guide 54 Passport Number = Data Item guide 12 Irregular Employment Payment Pattern = Data Item guide 40A Unpaid Absence = Data Item guide 153 Pension Payment to a non-individual = Data Item guide 147 Employee is being paid an Occupational Pension or Annuity = Data Item guide 145	✓	ECOR147 WH59214 899
<b>BACS &amp; Hash Reference</b>				
65.	<i>Is there any more information on BACS or Vocalink?</i>	You can find further information on their website <a href="http://www.vocalink.com/">http://www.vocalink.com/</a> . BACS payments are processed via Vocalink.  Vocalink is the technical half of the BACS partnership, which ensures that the logistical requirements needed to process the UK's payments are met and also manages the UK's ATM network. Banks, and independent software developers such as Albany Software, supply the means to submit payments to the Vocalink infrastructure, which provides a secure and reliable transaction gateway - <a href="http://www.albany.co.uk/knowledge-centre/organisations/">http://www.albany.co.uk/knowledge-centre/organisations/</a> For more information on BACS visit <a href="http://www.bacs.co.uk/Bacs/Corporate/Pages/default.aspx">http://www.bacs.co.uk/Bacs/Corporate/Pages/default.aspx</a>	✓	YMOR501 S6012533 1
66.	<i>NatWest Payaway BACS</i>	Employers using NatWest Payaway who have their own Service User Number (SUN) will be required to submit BACS files containing the random string for RTI. We advise these employers use the StdBACS RTI format to submit their BACS payments to NatWest.	✓	YAWA20 NA61792 67
67.	<i>Where in the BACS files are the RTI Random string created?</i>	The new Standard 18 format in 1.80.10 and 7.20.10 creates a random reference that is included in the payment file and is used to create a cross reference 'hash' number for each employee included in the Full Payment Submission. This is used by HMRC to reconcile the BACS payment data against the pay details in the Full Payment Submission. If you do not create the BACS file before sending the FPS, HMRC will not be able to do the reconciliation. The random reference is located at character positions 32-35 inclusive (starting with a /) within the employee's payment record line. This random reference should not be amended.  The existing encrypted BACS file format, STDBACS RTI being the option in Opera for this, also contains the random reference and is located at the end of the employee's payment record line, at character positions 226 – 229 inclusive.	✓	EBAC58W H6213498 6
68.	<i>Does this new Cross Reference Hash Tag code allow HMRC to see everything in the EE bank account?</i>	No, it will only be assigned to the payment being made by the employer. It cannot be used or give access to all other bank "transactions" of the employee. HMRC will use the BACS payment which was paid to the employee by the employer to match up against the code assigned (same code so it can be reconciled) in the FPS. This allows checking of what is said to be paid to what has been paid.	✓	EWCR96D O631736 64
69.	<i>Is it important the order you</i>	Yes. You must run the BACS routine first in order to generate the	✓	TANT238I S6427344

<p><i>run Bacs/fps in order to get the hashtag? (on the flowchart it said random number created on bacs and on fps but that it uses the same hash as created on the bacs file.. so does bacs have to be created first?</i></p>	<p>Hash Reference which will be used for the FPS created following the BACS file creation.</p>	<p>1</p>
<p>70. <i>What are the consequences of people continuing to use a High Street Bank BACS &amp; not getting it cross referenced by HMRC? Can they just continue to do this?</i></p>	<p>According to HMRC and Bank information we have been provided with – Yes. They continue as normal as HMRC are not expecting a Hash Reference to cross reference – this is on the assumption they do not use a Service User Number (SUN). Some useful questions are answered by HMRC here @ <a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/developerfaqs.htm">http://www.hmrc.gov.uk/softwaredevelopers/rti/developerfaqs.htm</a> or <a href="http://www.hmrc.gov.uk/rti/cross-reference.pdf">http://www.hmrc.gov.uk/rti/cross-reference.pdf</a></p>	<p>✓ ECON155 WH65220 669</p>
<p>71. <i>Can we confirm there are no implications to not cross referencing?</i></p>	<p>If the process in question (i.e. the employer is paying via a high street bank and is not using a Service User Number (SUN) or doing any form of a Direct BACS payment with a BASS supplier), then there should be no implications as HMRC will not expect a Hash Reference. However if a Hash reference is expected due to the employer paying BACS using a SUN number, and this is not provided, it could have implications. Some useful questions are answered by HMRC here @ <a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/developerfaqs.htm">http://www.hmrc.gov.uk/softwaredevelopers/rti/developerfaqs.htm</a> or <a href="http://www.hmrc.gov.uk/rti/cross-reference.pdf">http://www.hmrc.gov.uk/rti/cross-reference.pdf</a> In terms of implications of missing a Hash Reference see the cross-reference pdf file as referenced for this query. An extract states; Q. What happens if a cross reference is not provided? A. Information about unverified RTI will inform risk-assessments carried out by HMRC and DWP in the course of their administration of tax and benefits.</p>	<p>✓ IRMT66C A6614399 5</p>
<p>72. <i>So definitely no penalties currently for using high street format with no reference</i></p>	<p>This cannot be guaranteed. We have followed the guidelines as set by HMRC and the Banks we have been in contact with. The rules discussed in other queries have to be adhered to. HMRC will reserve the right to penalise incorrect submissions but if the guidelines are followed this should not be the case as the employer is following the correct HMRC instructions. <a href="http://www.hmrc.gov.uk/rti/cross-reference.pdf">http://www.hmrc.gov.uk/rti/cross-reference.pdf</a> is a good guide in regards to when BACS Hash reference is needed and what happens if it is not present.</p>	<p>✓ ELYN8350 67161478</p>
<p>73. <i>There are a number of fields available when creating the Standard 18 BACS file. Do I need to fill these in?</i></p>	<p>This new format is available in the Payroll application only. To use it, on the Payroll – Utilities – Set Options form, select ‘Standard 18’ from the ‘BACS System’ list on the ‘Options Page 1’ tab. If you use this format you will need to enter a Volume ID, Service User Number and Volume Number when the BACS file is created in the Payroll – Payment Reports – Produce &amp; List BACS command.” The Vol # is automatically populated. The volume ID is a mandatory field but can contain characters as denoted by the customer. It is used to differentiate multiple BACS submissions in a single day (i.e sending one AM and one PM). The customer can key in their own reference. The Service User Number is something that they should have which would have been issued to them from BACS themselves, though this is optional as the Standard 18 can be used we believe without requiring a SUN number.</p>	<p>✓ NUMB10 87H68184 199</p>
<p><b>RTI Submissions &amp; General Information</b></p>		
<p>74. <i>Some of my customers have mentioned a RTI Data guide, what do they mean?</i></p>	<p>HMRC have published a Technical Data Guide which contains information required for the various RTI Submissions. This can be found @ <a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/rti-">http://www.hmrc.gov.uk/softwaredevelopers/rti/rti-</a></p>	<p>✓ USTO72S O681503 98</p>

	<p><a href="#">dataitem-13-14.pdf</a> Opera adheres to what is required to attain the PAYE and RTI Recognition.</p>	
<p>75. <i>Does Opera handle non-standard PAYE?</i></p>	<p>Opera handles standard PAYE. Anything which is non-standard may have to be processed manually, whether this means adjusting profiles/overrides etc will depend on the requirement. An example could be seen as “double-taxation” – with foreign tax coming into the equation. There are various help links as below in terms of how to process these  <a href="http://www.hmrc.gov.uk/helpsheets/hs263.pdf">http://www.hmrc.gov.uk/helpsheets/hs263.pdf</a>  <a href="http://www.payroll-help.com/2012/08/11466-payee-ni-agreements-ceased/">http://www.payroll-help.com/2012/08/11466-payee-ni-agreements-ceased/</a>  <a href="http://www.hmrc.gov.uk/manuals/pommanual/payee82001.htm">http://www.hmrc.gov.uk/manuals/pommanual/payee82001.htm</a>  <a href="http://www.hmrc.gov.uk/rti/expats-rti.pdf">http://www.hmrc.gov.uk/rti/expats-rti.pdf</a>                      In the above example, they will need to arrange with HMRC to how they wish to process this through the electronic payroll.</p>	<p>✓ HAND36D O691063 47</p>
<p>76. <i>How can I handle casual workers in regards to RTI and Opera? The basic question is how to handle casual workers in Opera 3 payroll, whom you do not want to pay the automatically calculated Tax Refunds? As we see it, there are 3 possible options: 1. Override the Tax Refund to Zero. 2. Set them to be on a Week1/Month1 basis so that no refund will be calculated. 3. Move them out of the Payroll Group into a separate Do Not Pay This Period group.</i></p>	<p>In the first instance you should confirm with HMRC and the DWP the best way to setup and treat these casual workers and then seek further guidance regarding the treatment of the tax rebate. We would feel the workers would need to have the irregular payment flag setup and you can confirm that with HMRC if required but this is an excellent example for what the field was designed for – Casual Workers.</p> <p>We agree in terms of there probably only 3 main options we can really consider where they can “avoid” the tax refund that is due to the Employee for the next period. But we must ask ourselves of what happens if the customer pays them for 6 months, then never the rest of the year – they are still due that tax rebate! They are presuming the rebate will be calculated out next time the worker gets paid – but think of a casual seasonal worker perhaps.</p> <p>To be honest this is not something Pegasus can directly advise on as we could be going against legislation in effect. We are presuming that these casual workers have been given a cumulative tax code and no instruction to select w1/m1 basis. In the work-around methods mentioned this will also need to be a consideration for the Employee.</p> <p>The “best” method we believe is 1; the override, as they are in control of the process and can at any point decide not to override and give the Employee the rebate they are legally entitled to.</p> <p>2 – the option to switch on W/M1 means you are setting part of the tax code settings to not what they should be (assuming they have not been instructed to do so) and this will be in the RTI submission file if switched on when paying them – to Pegasus that would mean calculating out at potentially a wrong method. However in some circumstances such as Students it actually can be ticked to calculate out w1/m1 <a href="http://www.hmrc.gov.uk/guidance/cwg2chapter4.pdf">http://www.hmrc.gov.uk/guidance/cwg2chapter4.pdf</a> around pg 51. Also in some circumstances for new starters this will be ticked on and at the “instruction” of HMRC. So these would be valid scenario’s to switch the flag on.</p> <p>3 Pegasus are not sure what all the effects would be with the transferring between different pay periods constantly and the effect on the Employee and would not be a directly tested scenario for use with Casual workers. In theory it would work as the tax would calculate out cumulatively (if on a cumulative code) but there would be no historical records for the periods missed out. That could look</p>	<p>✓ NDLE448 HO70375 158</p>

odd for reporting purposes.

There are actually various other methods – but again we would not recommend these – i.e. Trade dispute flag means no tax rebates etc. – Changing tax code to NT etc. – but you shouldn't really consider this as in point 2 you are changing the settings to something other than instructed and then processing with them.

I also have looked on HMRC's website and some guidance and it does indicate PAYE should be applied to a casual worker as it does to a normal Employee – which to me would mean processing that rebate. Look at the first paragraph chapter 4 on the above link and there are a few more saying the same thing e.g - <http://www.hmrc.gov.uk/working/intro/casual.htm> or <http://www.hmrc.gov.uk/guidance/cwg2.pdf> (Chapter 4 - the like previous link – but linked to the whole document. Looking further down the document there seem to be various rules – with one even mentioning processing as a week 53 which is usually on a OT M1/W1 Basis) – There are many other links as well – but to be honest would take too long to go through.

So in summary we recommend that the customer “confirms” with HMRC that they can forgo the Tax Rebate in the next period or whether they should be operating in a specific way or using specific tax codes and/or setting. If they say to just withhold the rebate (I would be a little surprised though) - it is recommend to follow the process of the override as they will eventually (within the tax year) need to process the rebate and this way means they have the control over the way it processes.

If an employer is genuinely not paying employees then not creating the FPS is correct etc; not running the Calculation at all (i.e. just updating) may be okay, but this is untested and we cannot guarantee the correct figures are calculated or maintained.

An enhancement could be logged to have a setting of Employee type “Casual” which may process the pay accordingly for the type of Employee (Opera could also do an adjustment if it reaches the last pay period – like Directors NI).

77. *Irregular Payment Flag, long term unpaid absence, long term unpaid leave after statutory payments etc and the potential that EEs are removed or marked as leavers by HMRC even if still employed and shouldn't be.*

There could be times when an employee will be removed from the databases and marked as a leaver by HMRC after they analyse submissions after a specific amount of time (usually 3months+), regardless if they were included in the original EAS and/or they have the irregular payment flag ticked. Even potentially after they had been included in FPS submissions and then subsequently have the irregular payment flag ticked, it could still occur.

✓ PAYM210  
IR712568  
53

This is all based on the fact that 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.

Remember, only employees who are paid are included by default in the FPS, but you have the option to manually select any employee to be included if required.

So what key scenario's should we be aware of?

Scenario 1

The EE is on the system and was included in the EAS but has not been paid since April but they are not flagged as an irregular payment record – they will also not be paid for the next several months. The “first FPS” will include them, however subsequent “regular” FPS files will not include the EE as they have not been paid. This means potentially after 3 months of non-FPS inclusion, HMRC may treat them as a leaver.

We recommend that the irregular payment flag is ticked on. If this is done before the “first FPS” then this will be included with the EEs record and that should suffice. If the box is ticked after the “first FPS” is sent, we recommend to send an FPS for that one EE. You can create a FPS and choose to select specific employees for the submission. This method will allow you to select the employee who has not been paid this period.

Scenario 2

The EE was included in the EAS and FPS files for the past few submissions. However the EE should have the irregular payment flag selected as they are irregularly paid. They now have no work for the next 6 months. This means they will not be included in any future FPS until they get paid again. In this instance we recommend you switch on the Irregular Payment flag and then you can create a FPS and choose to select specific employees for the submission. This method will allow you to select the employee who has not been paid this period.

Scenario 3

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 need to have the Irregular Payment flag set on their FPS submission. We recommend that you ensure that the flag is switched on before the last payment is made to the EE. This will ensure that HMRC receive a FPS file with the indicator switched on for that EE. Remember that the following period (after their statutory allowance is complete) they will receive zero pay – which means they may not be included on a FPS (though it they have a tax rebate in the following months they will be “paid” hence included on the FPS). If you forget to set the flag before potentially their last FPS inclusion for a while, you can create a FPS and choose to select specific employees for the submission. This method will allow you to select the employee who has not been paid this period.

Scenario 4

If another situation appears where an employee does not appear on the FPS but is believed they should be, please contact support so we may investigate this further with you. In the mean-time remember there is always the workaround of forcing an FPS for the employee by specifying them during the FPS creation wizard.

78. *Are we going to cover what happens if a customer needs to restore and has already submitted RTI file?*

As mentioned on the training, if they restore, there is nothing stopping an FPS from being resent, however the FPS does contain YTD figures, which means on the next live submission, it will have the correct figures. Opera creates a full FPS, we do not cater for “differences” as this could be very confusing for all parties involved and far more difficult to Audit. HMRC do allow re-submission of older period’s FPS files, however have different preferences. Please refer to <http://www.hmrc.gov.uk/softwaredevelopers/rti/errors-corrects->

✓ GTOC101  
AR721781  
29

		<a href="#">payroll.pdf</a> for more information as a guide.		
79.	<i>Is there a list of RTI submission error messages?</i>	<p>There are various messages that could be shown. Further information can be found on the HMRC's website and also in their document in the following link :</p> <p><a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/RTI_NFVR-2012-13_v2.0.pdf">http://www.hmrc.gov.uk/softwaredevelopers/rti/RTI_NFVR-2012-13_v2.0.pdf</a> with the more up to date ones being <a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/rti-nfv-rules-13-14.pdf">http://www.hmrc.gov.uk/softwaredevelopers/rti/rti-nfv-rules-13-14.pdf</a></p> <p>These are for Non-Form Validation Rules for Internet (Government Gateway) channel for Tax Year 2012/13.</p> <p>A breakdown on specific type of error messages in regards to the content of RTI files may be found @ <a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/internet-rti.htm">http://www.hmrc.gov.uk/softwaredevelopers/rti/internet-rti.htm</a> and more specifically the following guide from HMRC @ <a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/rim-artefacts-13-14.zip">http://www.hmrc.gov.uk/softwaredevelopers/rti/rim-artefacts-13-14.zip</a> - and referring to the XML error messages PDF file.</p>	✓	ISTO49IS7 3124072
80.	<i>Double-barrelled surnames and forenames</i>	<p><i>Surnames</i></p> <p>When using the RTI Validator a double-barrelled name may be highlighted as an exception to bring it to the attention of the employer.</p> <p>The surname should be entered exactly as shown on official documentation i.e. double-barrelled surname.</p> <p><i>Forenames</i></p> <p>When using a double-barrelled forename with a space e.g. Carrie Anne, Opera 3/II will treat this as 2 forenames and will move the second forename (Anne) to the 2nd forename field in the XML file. However, when using a hyphen e.g. Carrie-Anne, Opera 3/II will treat the name as one forename and Carrie-Anne will be contained within the 1st forename field.</p>	✓	RREL39D O741106 9
81.	<i>Notifying and getting new employee information right</i>	<p>There is new guidance for processing and notifying and getting new employee information right for RTI.</p> <p>The following link provides substantial information that helps the process of getting new starters processed correctly.</p> <p><a href="http://www.hmrc.gov.uk/payerti/employee-starting/new-emp-info.htm">http://www.hmrc.gov.uk/payerti/employee-starting/new-emp-info.htm</a></p> <p>Essentially, the user needs to be careful and make sure that from April 6th onwards they ensure the employee's tax code is set in accordance with HMRC requirements when they take on a new employee – our presumption is that Employers are already doing this.</p>	✓	ANDG52N O751278 13
82.	<i>Employers who are now operating PAYE in real time do not need to submit P45/P46 forms.</i>	<p>As you may already be aware, HMRC are rejecting In Year Movements forms submitted electronically by employers who are mandated to join RTI on or before 6 April 2013 with error code 7818 stating "This PAYE In Year Movement submission cannot be accepted as the employer has been invited to join RTI". HMRC have therefore issued further guidance – please refer to questions regarding Guidance for Employers who need to report details of employees leaving and Guidance for Employers who need to report details of new starters from the previous tax year.</p>	✓	WHOA86 EM76164 371
83.	<i>Guidance for Employers who need to report details of employees leaving:</i>	<ul style="list-style-type: none"> <li>• Instead of submitting P45s the employer should enter the leaving date on the employees' 2012/13 P14.</li> <li>• If the employer has already submitted their 2012/13 P35 and P14s without a leaving date then they need take no further action.</li> <li>• The employer should not include the employee on their first Full Payment Submission (FPS) or Employer Alignment Summary (EAS).</li> <li>• The Employment will be automatically ceased at 5 April 2013 following HMRC's processing of the employers first FPS or EAS.</li> <li>• They should not submit revised P14s.</li> </ul>	✓	OREM71 GU77149 35
84.	<i>Guidance for Employers who need to report details of new</i>	<ul style="list-style-type: none"> <li>• Employers should include details of the employee in their EAS and/or first FPS and either show a start date of 6 April or leave this</li> </ul>	✓	OREM93 GU78170 929

<p><i>starters from the previous tax year:</i></p> <p>85. <i>Real Time Information: submissions creating new employments and tax codes</i></p> <p>86. <i>How do I handle moving from another software to Opera regarding RTI submissions?</i></p>	<p>field blank. For such employees Opera 3/II will treat the start date as being blank for the EAS and/or first FPS.</p> <p>Further guidance has been provided by HMRC regarding Real Time Information: submissions and creating new employments and tax codes. This guidance is excellent for where an employer:</p> <ul style="list-style-type: none"> <li>•has submitted only part of their employee payroll on their Employer Alignment Submission (EAS) and subsequently includes the remainder of their employees on a subsequent Full Payment Submission (FPS), or</li> <li>•submits their EAS in parts, but does not indicate on the first EAS that they will be submitting in parts, HMRC treats the first part as the full alignment submission, or</li> <li>•an employer uses their first FPS to align (rather than an EAS) and does not include all employments on that first FPS</li> </ul> <p>With key point being Employers should not operate the incorrect codes (if wrong ones are issued). They should continue to use the previous code.</p> <p>If an employer or an employee receives a tax code where the benefits have been removed, they should get in touch with HMRC's Taxes Helpline on 0845 300 0627 to get the benefits added back in and the code corrected.</p> <p>We strongly recommend to review further details which can be found @ <a href="http://www.hmrc.gov.uk/news/rti-taxcodes.htm">http://www.hmrc.gov.uk/news/rti-taxcodes.htm</a></p> <p>This will depend on a number of things. Whether any submissions have already been done in the previous system for RTI, whether Payroll IDs are maintained etc.</p> <p><b>Scenario 1</b> It is period 1 and I am moving from Sage to Opera – how do I enter the EEs as they are not new starters? I have not processed any RTI submissions from Sage or I have already sent an EAS submissions from Sage but I am using the same Payroll ID for my EE records in Opera. You create them as new EE records but ensure that the EEs First FPS Already Submitted is ticked on. This will ensure no starter details are sent as they are technically not new starters Or After creating all the EE records you set the WN_NEW flag in WNAME to false as this means they are not new starters and will ensure no starter details are submitted.</p> <p><b>Scenario 2</b> It is period 1 and I am moving from Sage to Opera – how do I enter the EEs as they are not new starters? I have already sent an EAS submissions from Sage and I am using a different Payroll ID for my EE records in Opera. You create them as new EE records but ensure that the EEs First FPS Already Submitted is ticked on. This will ensure no starter details are sent as they are technically not new starters Or After creating all the EE records you set the WN_NEW flag in WNAME to false as this means they are not new starters and will ensure no starter details are submitted.</p> <p><b>Scenario 3</b> It period 6 and I am moving from Sage to Opera – how do I enter the EEs as they are not new starters? You create them as new EE records but ensure that the EEs First FPS Already Submitted is ticked on. This will ensure no starter details are sent as they are technically not new starters. This is based on when creating the EE record in Opera, the Payroll ID used in the previous system is used in the new system.</p>	<p>✓ NFOR73R E1151439</p> <p>✓ DLEM80H 0791585 33</p>
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	<p>You may see a “count” for new starters during the Regular FPS creation screen, however this count should have no bearing on the FPS file created and the details within it as such – i.e. Starter details should still be omitted. If you require the count to not include these EEs, then the WN_NEW flag must be adjusted.</p> <p><i>If Payroll IDs change</i></p> <p>If in any of the scenarios the Payroll ID changes, there are further considerations to be made. We strongly recommend contacting HMRC for further guidance in regards to the new IDs to be used.</p> <p>At the end of creating the employee please check all details and correct anything required such as the Tax Code which may be set to OT due to to-date screen settings and will need to be set or confirmed to the correct code (potentially including the M1/W1 flag).</p> <p>Further Notes from various sources confirming and summarizing the above;</p> <p><i>When a new employee is created within Opera when RTI is in use then by default the employee’s starter declaration details will be included in the first FPS that is created for that employee. However, if the employer is converting to Opera from another payroll system for example, whereby the new employees being created within Opera are not really new starters at all, the Employee’s First FPS Already Submitted option must be selected; selecting the option will prevent the employee’s starter declaration details from being included in the FPS created by Opera. When creating such a new employee record within Opera it’s also advisable to set the Starter Details Status to Prev. Pay &amp; Tax Amended.</i></p> <p><i>Note: If a new employee being created within Opera is genuinely a new starter in the current pay period then the Employee’s First FPS Already Submitted option must be de-selected in order to ensure their starter declaration details are included in the FPS.</i></p>	
<p>87. <i>Is there any guidance for IR35 customers with the impact of operating PAYE in real time?</i></p>	<p>Yes, HMRC do release Briefs and guidance regarding these customers. Further information may be found in the Payroll professionals and employer FAQs section of the guidance - <a href="http://www.hmrc.gov.uk/payerti/reporting/payroll-faqs.htm">http://www.hmrc.gov.uk/payerti/reporting/payroll-faqs.htm</a> and there is a specific PDF to offer further advice @ <a href="http://www.hmrc.gov.uk/rti/ir35.pdf">http://www.hmrc.gov.uk/rti/ir35.pdf</a></p>	<p>✓ YGUI881S 80166271</p>
<p>88. <i>Guidance for moving employee from weekly to monthly. Separate Opera companies for weekly and monthly paid staff and occasionally move employees between the 2 companies during the year. We need some guidance on how to do this under the restrictions of RTI. Particularly as far as marking the original employee as a leaver, how to put the opening balances on the new record particularly as far as using previous employment and finally the start date on the new record. User believes that the start date has to be the start date of</i></p>	<p>This may depend on the exact scenario being queried. Lets have a look at the 3 most common scenarios;</p> <p>Scenario 1 – They have two companies (weekly and monthly) with two different PAYE schemes.</p> <p>In this scenario when an employee moves from weekly to monthly (basically from one company to the other) or vice versa, then how I understand the legislation, is that they would need to be processed as a leaver (like normal) from the original company. Then in the other (new) company set them up as a new starter using the P45 details issued from the original company. No other “balances” should be required, just the ones from the P45. In terms of the “starting date” – well it strongly indicates that it should be the start date for when they started under that PAYE Scheme – i.e. when they joined that company – I believe this is seen as the start date of employment under that scheme (though the way they describe some of the query, it means this may not be the scenario they have).</p> <p>The extract from the HMRC data guide regarding the starting date field (under RTI) is;</p>	<p>✓ ORM018 7GU8124 2379</p>

*work under the new pay frequency where as we would say it should be the original employment start date.*

**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.

So to me, the new starter will need this entered for their first FPS for that PAYE scheme and this appears to confirm the date should be when they joined that scheme. If you look at the starter guide from HMRC (found @

<http://www.hmrc.gov.uk/forms/starterchecklist.pdf>);

This extract also points to when they start under that employment scheme to what the date is required to be entered. If they want the original date from the original company for reference, this will require bespoke or Personnel. I would always recommend verifying processes with HMRC.

In summary you would process them as a leaver from the original company and as a starter in the new company. There are lots of guides regarding starters and leavers on the HMRC website – The E13 is a good starting point.

Scenario 2 – They have two companies (weekly and monthly) with the same PAYE schemes.

In this scenario, I would not expect them to mark the EE as a leaver. There is a guide about handling PAYE and NI when changing frequency etc.

<http://www.hmrc.gov.uk/payee/payroll/paydays/change-interval.htm> –

which I believe Opera follows though we always advise it may be best to find the appropriate corresponding week/month before moving them etc. It may be that they need to check the calculation and override/adjust as required and always check with HMRC.

The process I would expect in this scenario is that the start date remains as is. This is because they are still employed by the same employer and under the same PAYE Scheme.

#### *Process in Original company*

They will need to ensure the EE is not included on any of the payroll runs / RTI Submissions from then on. In fact they only need this record for audit purposes but they may need to remove the EE so that nothing is processed for them anymore. So the advice would be to back-up the data and mark them as an X leaver. You could also create a “redundant Historic Reporting Only” group that is not processed in any way and is just used for storing those EEs. Maybe force the EE record to become a personnel only record with no profile as well – that should help ensure data is kept but not processed.

#### *Process in New Company*

Create them as a new EE record with the exact same details – especially the EE ref code as this is also stored on the HMRC databases. Enter all the balances (not just starter) – like if you move from Sage to Opera etc. – as this Opera company has no details on this existing EE. Ensure you tick on that the “first FPS” has already been sent for the EE which it has under the other Opera Company. The EE start date should still (in my opinion) be the original one when they first got paid under the PAYE Scheme – i.e. from the old original company. Then have a bespoke field or use personnel to record when they got this “new job/salary”. Process them as normal from then on. New EE flag should not interfere as the first fps sent flag has been set correctly.

HMRC have indicated that potentially if an EE has not been paid for a while, the record may be marked as a leaver on their database.

Although this should not really happen within the few weeks of this

transition period (i.e. week to monthly), we advise contacting HMRC to letting them know. A possibility is that the Irregular payment flag could be set on the last week paid before the new monthly pay for the EE.

Scenario 3 – They have two groups in the same company (weekly and monthly).

In this scenario, I would not expect them to mark the EE as a leaver. There is a guide about handling PAYE and NI when changing frequency etc.

<http://www.hmrc.gov.uk/payroll/paydays/change-interval.htm> – which I believe Opera follows though we always advise it may be best to find the appropriate corresponding week/month before moving them etc. It may be that they need to check the calculation and override/adjust as required and always check with HMRC.

*Process*

The process I would expect here is that the start date remains as is. This is because they are still employed by the same employer and under the same PAYE Scheme. They need bespoke if they want another date field or use personnel to record the change.

I expect them to use the transfer routine to change the EEs group (to the new frequency) and continue processing as normal. No balances, no P45s etc. should be required as they have all the details already and it is just the frequency/group flag being changed.

Looking at the HMRC website I found this section regarding the Pay frequency field that must be submitted for the EE (this applies to scenario 2 & 3 - <http://www.hmrc.gov.uk/rti/developerfaqs.htm#4>): This would indicate to me that it should be fine to just send the next FPS as required.

HMRC have indicated that potentially if an EE has not been paid for a while, the record may be marked as a leaver on their database. Although this should not really happen within the few weeks of this transition period (i.e. week to monthly), we advise contacting HMRC to letting them know. A possibility is that the Irregular payment flag could be set on the last week paid before the new monthly pay for the EE.

89. *What is the P32 By Income Tax Month option for and is this essential for RTI?*

In summary this option is important for RTI and should be switched on. The Checklist guide does highlight this as a step. The Usual Pay date is vital for many reasons

When RTI is in use, HMRC will reconcile the employer’s FPS’s for an income tax month (or quarter where applicable) against the associated payment the employer makes to HMRC for that income tax month (or quarter).

The reconciliation process will help HMRC identify (sooner) whether employers are underpaying or overpaying HMRC (as opposed to having to wait until the end of the year to find out, which is the case at present).

Within Opera, to ensure HMRC receive the expected payment amount for an income tax month (or quarter), in particular where employees are paid weekly, two-weekly or four-weekly, you should ensure the P32 By Income Tax Month option is ticked within Payroll Set Options.

For further information, and an example, please see the Opera F1 help topic for Payroll Set Options or the respective Training manuals.

*F1 Help for reference;*

An option that controls how some weeks in weekly, two-weekly and four-weekly payrolls are included on the P32 Processing form. The weeks affected span different tax months - weeks 5, 9, 18, 22, 27, 31, 35, 40, 44 and 48. This option does not affect monthly payrolls.

✓ P32B77W  
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	<p>If this option is ticked, the form includes the week numbers in the month where the usual pay date for the week falls. In the week numbers mentioned, this means that the week may not be included in the month as it is displayed on the official P32 form. This is best explained with an example.</p> <p>If the usual pay date for the first five weeks of the year are 6 April, 13 April, 20 April, 27 April and 4 May, according to the P32 form Weeks 1, 2, 3 and 4 should be included in Month 1 and Week 5 should be included in Month 2.</p> <p>According to HMRC guidance however, in this example Week 5 should be included in Month 1 rather than in Month 2 because the usual pay day of 4 May falls in Month 1.</p> <p>This means that:</p> <ul style="list-style-type: none"> <li>- Month 1 should include Weeks 1, 2, 3, 4 and 5</li> <li>- Month 2 should include Weeks 6, 7, 8 and 9.</li> </ul> <p>If the usual pay date for the first five weeks of the year are 6 April, 13 April, 20 April, 27 April and 4 May, according to the P32 form Weeks 1, 2, 3 and 4 should be included in Month 1 and Week 5 should be included in Month 2.</p> <p>According to HMRC guidance however, in this example Week 5 should be included in Month 1 rather than in Month 2 because the usual pay day of 4 May falls in Month 1.</p> <p>This means that:</p> <ul style="list-style-type: none"> <li>Month 1 should include Weeks 1, 2, 3, 4 and 5</li> <li>Month 2 should include Weeks 6, 7, 8 and 9.</li> </ul> <p>Note: To comply with HMRC guidance, tick this option if you run weekly, two-weekly or four-weekly payrolls.</p>	
<p>90. <i>The pdf you had on screen named RTI 1314 I believe. Can you recall what this form is called so I can search for this on the HMRC website?</i></p>	<p>I would recommend putting in the words "RTI DATA GUIDE HMRC" in good. Its usually the first link after the sponsored ones. Or click on the link here; <a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/rti-dataitem-13-14.pdf">http://www.hmrc.gov.uk/softwaredevelopers/rti/rti-dataitem-13-14.pdf</a></p>	<p>✓ HADO138 TH832082 16</p>
<p>91. <i>Customer running weekly and monthly on different PC's with the same tax reference. You said we need to submit the EAS and the FPS on the individual PC's which is fine but what about the EPS? After re-reading my notes the EPS pulls information from the consolidated P32 company. At the moment they do not consolidate this information. Do I need to setup a dummy company on 1 PC then copy the data over so I can consolidate before submitting an EPS ?</i></p>	<p>EAS and FPS from each company – yes that is correct.</p> <p>An EPS is a submission for the whole PAYE Scheme. HMRC I believe expect 1 EPS submission from the PAYE Scheme for a tax month where one needs to be sent. Designate one of the machines as the main one and they will have to manually calculate and enter any appropriate values during the wizard to create the file.</p> <p>In fact this is what they must do right now with the P32 and P35 information as it stands</p>	<p>✓ UNNI336 CU84324 896</p>
<p>92. <i>Is there any guidance on which fields are Mandatory for RTI submissions?</i></p>	<p>There are a few links which help in explaining data items and mandatory items. Information from one of the links however is based on the 12-13 year.</p> <p>Data Item Guide : <a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/rti-dataitem-13-14.pdf">http://www.hmrc.gov.uk/softwaredevelopers/rti/rti-dataitem-13-14.pdf</a></p> <p>Mandatory Item Guide : <a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/12-13-data-items.pdf">http://www.hmrc.gov.uk/softwaredevelopers/rti/12-13-data-items.pdf</a></p>	<p>✓ YGUI72IS 85150398</p>
<p>93. <i>How do I change someone's address details? Can I use an</i></p>	<p>HMRC have stated that RTI submissions are not to be used to change personal details.</p>	<p>✓ NGES72H O861503 98</p>

<p><i>RTI submission?</i></p>	<p>HMRC validation on a query is as follows;  <a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/developerfaqs.htm#4">http://www.hmrc.gov.uk/softwaredevelopers/rti/developerfaqs.htm#4</a>                      Q4.15: Will an employee's new name or address on a RTI submission update the HMRC records?                      A: No. It is the responsibility of the individual employee to notify HMRC of change of name, address, etc.  <a href="#">Reporting a change to HM Revenue &amp; Customs</a>                      Change of address for employees                      HMRC are working to improve their accuracy in processing change of address notifications that we receive from employees. It would help them to do this if more employees were to use the HMRC address change email template rather than other forms of notification, which HMRC have sometimes misinterpreted as a change in the employer's address.                      If you routinely provide advice or assistance to your employees in notifying their changes of address or other personal details to HMRC, please ask them to use the on-line facility above. It really is in their interests for them to keep us up-to-date with their address changes. Each year some repayments are returned to us undelivered because we do not hold an up-to-date address for the individual and they do not receive the payment we owe them. So please encourage your employees to use our email form to help us keep our records up-to-date. HMRC believe that this will be more efficient for the individual and will reduce the scope for error on our part.  <a href="https://online.hmrc.gov.uk/shortforms/form/PAYENICoC?dept-name=PAYENI&amp;sub-dept-name=COC&amp;location=44&amp;origin=http://www.hmrc.gov.uk">https://online.hmrc.gov.uk/shortforms/form/PAYENICoC?dept-name=PAYENI&amp;sub-dept-name=COC&amp;location=44&amp;origin=http://www.hmrc.gov.uk</a>                      Note: This form can also be used to change your name.</p>	
<p>94. <i>If your employee gives you a P45 after your first Full Payment Submission for them, how will this be processed for RTI?</i></p>	<p>Generally, what you need to do depends on whether you have received a tax code for the new employee from HMRC. Refer to the following guidance as a starting point -  <a href="http://www.hmrc.gov.uk/payerti/employee-starting/new-emp-info.htm#6">http://www.hmrc.gov.uk/payerti/employee-starting/new-emp-info.htm#6</a></p>	<p>✓ LOYE119I F8719335 2</p>
<p>95. <i>Currently on the EOY Returns, or where completing the P32 in order to determine the amount to be paid over to HMRC for the tax month, there are data items for including 'deductions made from subcontractors', however within RTI (e.g. FPS and/or EPS) there is no facility to include/report such deductions. Where an employer is making subcontractor deductions (which are to be paid over to HMRC) how are they supposed to inform HMRC (i.e. where RTI is in use)? If you look at the P35 Summary that's used at present, the EPS field for CIS actually relates to box number 30 on the P35 Summary (which is used to 'decrease' the employer's liability to HMRC, and is on the EPS) however the P35 Summary</i></p>	<p>CIS subcontractor deductions and RTI; in short, RTI will not be changing any further for CIS (at this moment in time), and the employer has access to associated guidance.                      RTI is not changing the existing CIS process. Employers will continue to complete and file monthly returns due under the existing CIS arrangements (CIS300).                      As stated where employers have suffered CIS deductions they will report amounts of 'CIS deductions suffered' to HMRC on an EPS (Employer Payment Summary) submission and the same set-off provisions will apply - see  <a href="http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm">http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm</a>                      From April 2013, HMRC will total the monthly CIS deductions information (CIS300) with the RTI PAYE information for the same tax month under the same accounts office reference number to obtain the total amount payable to HMRC for that month.                      The guidance on 'How you calculate the amount of PAYE to pay' says; <a href="http://www.hmrc.gov.uk/payerti/paying/deadline.htm#11">http://www.hmrc.gov.uk/payerti/paying/deadline.htm#11</a>                      How you calculate the amount of PAYE to pay                      Payments to HMRC are calculated by adding together all of the:</p> <ul style="list-style-type: none"> <li>• Tax that you have deducted from your employees</li> <li>• Employees' and employer's NICs due</li> <li>• Student loan deductions taken from your employees</li> </ul> <p>and then subtracting any tax refunded to your employees. Additionally you will add deductions from payments made to subcontractors under CIS as reflected in your CIS return (CIS300) and subtract any:</p>	<p>✓ ONTH461 CU88380 562</p>

<p><i>also has a box 25 (deductions made from subcontractors) and that value is used to 'further increase' the employers liability to HMRC, so it's an equivalent for box 25 that seems to be missing from RTI i.e. how do the employers let HMRC know about that increased liability they have (i.e. the extra subcontractor deductions they may have taken that must also be paid over to HMRC each month)?</i></p>	<ul style="list-style-type: none"> <li>• Statutory payments and compensation you are entitled to recover</li> <li>• NICs holiday you are entitled to deduct under the Regional Employer National Insurance contributions (NICs) Holiday for New Businesses</li> <li>• CIS deductions you have suffered (only applies if you are a limited company acting as a subcontractor)</li> </ul> <p>These are the amounts reported on the Employer Payment Summary (EPS) during the tax month or quarter. In short – box 25 which was on the P35 year-end submission – has to be handled via the usual CIS procedures (CIS300). It is not available through the RTI EPS files. Box 30 is available on the RTI EPS file if required. Further information can also be found @ <a href="http://www.hmrc.gov.uk/manuals/cisrmanual/Pdfs/cis132.pdf">http://www.hmrc.gov.uk/manuals/cisrmanual/Pdfs/cis132.pdf</a> or <a href="http://www.hmrc.gov.uk/cis/rti.pdf">http://www.hmrc.gov.uk/cis/rti.pdf</a></p>	
<p>96. <i>Where do I enter the tax code from a P45 form as this has been removed from the to-date screen?</i></p>	<p>The Tax Code as specified on a P45 from a new starter needs to be entered in the Payroll Processing (front) screen. This is no longer required specifically on the employees to-date screen under RTI Processing, hence this field has been removed from the form.</p>	<p>✓ NTER95W H8917275 7</p>
<p>97. <i>My Pay date is the 23<sup>rd</sup>, but I sometimes have to process Bonuses a few days later, should I send another FPS with just the differences?</i></p>	<p>HMRC guidance mention sending FPS with just the changed values. Opera does not cater for this as this may cause more complications. Employers could resend an FPS for just those EEs if they deem this to be an additional payment that is required to be processed in the normal RTI method.</p> <p>HMRC State: Regular payments to employees, extra payments and alterations</p> <p>Each time you pay an employee you must send an FPS to advise HMRC how much you've paid them and what deductions, if any, you've made for PAYE tax and National Insurance contributions (NICs). This applies whether the payment is part of your normal pay cycle, or an additional payment made between paydays - such as a bonus, or if you've had to recover a payment from the employee. In almost all cases you must send this information when or before the payment is made. See the section 'Exceptions to reporting PAYE information 'on or before' paying an employee' for the rare occasions when you might not have to do this.</p> <p><a href="http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#2">http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#2</a></p> <p>Further information can also be found @ <a href="http://www.hmrc.gov.uk/payerti/payroll/non-standard/extra-payments.htm">http://www.hmrc.gov.uk/payerti/payroll/non-standard/extra-payments.htm</a></p> <p>However the next FPS will contain YTD figures which will include the Bonus payment anyway. Further guidance should be sought from HMRC and there are various links in regards to error corrections – for example;</p> <p><a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/errors-corrects-payroll.pdf">http://www.hmrc.gov.uk/softwaredevelopers/rti/errors-corrects-payroll.pdf</a> or <a href="http://www.hmrc.gov.uk/payerti/reporting/errors.htm">http://www.hmrc.gov.uk/payerti/reporting/errors.htm</a></p>	<p>✓ ISTH135 MY90205 941</p>
<p>98. <i>Is it possible to withhold notification of our payment run, what is termed the full payment submission until verification from individuals on their salary payment has been received?</i></p>	<p>No, not as far as the legislation has been interpreted. HMRC expect the FPS file on or before the usual payment date. If the company hold onto the FPS file until confirmation from individuals that payment has been received, this presumably would be past their payment date and would be seen as a late submission.</p> <p><a href="http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#2">http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#2</a></p> <p>If you pay an employee an additional amount between standard paydays you need to send another FPS on or before you make that payment. The same applies if you recover an amount from an employee, for example to correct an overpayment. But if you need to correct an error see the guide 'Correcting payroll reporting errors' - <a href="http://www.hmrc.gov.uk/payerti/reporting/errors.htm">http://www.hmrc.gov.uk/payerti/reporting/errors.htm</a></p> <p>There is nothing stopping them contacting HMRC regarding this</p>	<p>✓ BLET181IS 91238459</p>

		matter, however legislation dictates the FPS must be submitted on or before the payment date.		
99.	<i>If a mistake is made, in the past I corrected within the monthly run and then added the pay variance in an additional payment, will this still be allowed?</i>	It depends on what type of “mistake”. If it is personal details like name or address etc, then they need to contact HMRC. They cannot use an RTI submission to correct those personal details. If the mistake lies in payments, then it depends on the type of mistake. If you pay an employee an additional amount between standard paydays you need to send another FPS on or before you make that payment. The same applies if you recover an amount from an employee, for example to correct an overpayment. But if you need to correct an error we recommend referring to the guide ‘Correcting payroll reporting errors’ - <a href="http://www.hmrc.gov.uk/payerti/reporting/errors.htm">http://www.hmrc.gov.uk/payerti/reporting/errors.htm</a> Opera allows you to create an FPS for specific employees if required. Further updates have been provided in the following document from HMRC found @ <a href="http://www.hmrc.gov.uk/payerti/reporting/correcting-reports.pdf">http://www.hmrc.gov.uk/payerti/reporting/correcting-reports.pdf</a>	✓	EISM154I F9221995 6
100.	<i>If there are data issues submitted via OFM for RTI submissions, how will they be notified?</i>	Opera 3 offers multiple checks when creating the files themselves and assess the data being used from Opera to create the RTI file against the RTI Data Guide (technical guidance) from HMRC. It will flag up any obvious issues found. There are further validation checks during the submission process in OFM. It is very difficult for any invalid data to get through to HMRC Gateway. If it does and depending on the “issue”, HMRC may use methods such as e-mail, phone calls or letters etc.	✓	EDAT90IF 9316815
101.	<i>What do the validation/exceptions report(s) that may occur when creating an RTI submission contain?</i>	Opera 3 processes multiple checks when creating the files themselves and assess the data being used from Opera to create the RTI file against the RTI Data Guide (technical guidance for the XML style files) from HMRC. It will flag up any obvious issues found. For RTI, OFM ‘correctly formats and passes on’ the XML produced by Opera.	✓	VALI99W H9417635 7
102.	<i>Does the submission status show historical FPS submissions?</i>	No, The Submission Information form (Payroll - RTI Submissions) displays details about the most recent Full Payment Submission, Employer Payment Summary, NINO Verification Request. If an Employer Alignment Submission was used to align your employee data with HMRC records, those details are displayed on the EAS tab. The current period, and date and time of the most recent submission is displayed for each type of submission. The group identifier is also displayed where relevant; if groups are used a separate record is displayed for each, as each groups' current period is likely to be different.	✓	BMIS59D O951361 45
103.	<i>Company holiday weeks - if you paid 3 weeks money in one week and the company is then closed down for 2 weeks - what submissions would you send?</i>	If the scenario is interpreted as you pay 3 weeks’ worth of pay in 1 week due to factory shutdown, you send an FPS when they are paid. Opera (if using the Company Weeks Holiday” routine will automatically know that the next period of payment will be when the employees return from holiday (period 4 is we presume the 3 weeks above are period 1-3). You run the payroll for when they return and submit an FPS as normal. Sending an EPS will still be done as normal if one needs to be sent on a monthly basis– review the help information on when to send an EPS.	✓	LIDA144C O962126 94
104.	<i>Can we have RTI guidance from HMRC on when making an employee a leaver in error?</i>	Further Guidance has been provided. If you have taken an employee off your payroll in error (for example, an employee changes their mind and decides to continue working for you) and you have already notified HMRC of their leaving date on an FPS, you should continue making payments using the same payroll ID and submit FPS but do not enter a new start date. You cannot use this method if you have given the employee a P45,	✓	RTIG80CA 97158533

		<p>in this case you will need to make the employee a new starter and give them a different payroll ID. This can be found @ <a href="http://www.hmrc.gov.uk/payerti/reporting/errors.htm">http://www.hmrc.gov.uk/payerti/reporting/errors.htm</a></p>		
105.	<p><i>What is an employer Payment summary and a NINO verification request?</i></p>	<p>Employer Payment Summary is a monthly (rarely quarterly) submission detailing any statutory rebates/adjustments (eg SMP) to be made to the payment due to HMRC – basically the equivalent of the P32 information that may be gathered. It is also used for other various scenarios, further information may be found in the F1 help, training guides, PAYINFO guide or direct at HMRC for example <a href="http://www.hmrc.gov.uk/payerti/getting-started/payroll-summaries/eps.htm">http://www.hmrc.gov.uk/payerti/getting-started/payroll-summaries/eps.htm</a> or <a href="http://www.hmrc.gov.uk/payerti/reporting/what-to-report.htm#7">http://www.hmrc.gov.uk/payerti/reporting/what-to-report.htm#7</a> . A NVR is a NI number trace for an employee. Further information may be found in the F1 help, training guides, PAYINFO guide or direct at HMRC for example <a href="http://www.hmrc.gov.uk/payerti/employee-starting/verify-nino.htm#4">http://www.hmrc.gov.uk/payerti/employee-starting/verify-nino.htm#4</a></p>	✓	MPL068 WH98146 16
106.	<p><i>With my Pay date being the 6<sup>th</sup> April and the fact that I have to send an EAS before a FPS and leave 24 hours in between, but legislation states that I must submit a FPS on or before a pay date, how is this handled?</i></p>	<p>HMRC has advised that 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: 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. When creating that first FPS (though it may be for the 2<sup>nd</sup> period), you must still select that this is a “first FPS”.</p>	✓	DATE214 WJ992592 88
107.	<p><i>Is the employee data provided for RTI ‘case sensitive’? So for example if an employer sends you RTI data for ‘john smith’ and then later sends further data for the same employee, but this time using the name ‘John Smith’ will this cause any problems (e.g. in terms of matching data).</i></p>	<p>HMRC do not foresee any problems with case sensitive data. Missing, invalid or incomplete details is what mainly creates problems for HMRC in terms of tracing/matching a NI account.</p>	✓	OYEE5515 10013144 9
108.	<p><i>If there is a set number of days for any submission to be made from the end of the month or any other date and we have an internet problem what happens when we can finally get to make our submission with it being late? Will we be fined? This is asked because we recently had our internet down for 3 weeks, which was purgatory for us.</i></p>	<p>It depends on which submissions. For an NVR this would make no direct difference as this is a NI Trace etc. However the query is most relevant regarding the FPS submission which is required on or before the payment date. HMRC do reserve the right to fine for late submissions (guidance can be found <a href="http://www.hmrc.gov.uk/payerti/reporting/late-reporting.htm">http://www.hmrc.gov.uk/payerti/reporting/late-reporting.htm</a>), however in the circumstances where the internet is down for the business we strongly advising contact HMRC immediately and follow their guidance.</p>	✓	ASET333I F1013234 42
109.	<p><i>Does it delete the RTI file when submitted?</i></p>	<p>No, when the RTI file is submitted using OFM, it will rename the file with a date &amp; time stamp at the front of the filename and change</p>	✓	ETET43D O102116 228

		the extension from .rti to .bak		
110.	<i>Is it still possible under RTI to split employees across multiple companies based upon payment frequency? E.g. Monthly in one company and Weekly in another. This is a common scenario to secure Directors info. They aren't paid both weekly and monthly. They are different employees. My concern is will HMRC accept two EAS &amp; EPS from the same employer or can they be consolidated?</i>	<p>That is absolutely fine for EAS and FPS. HMRC will accept multiple EAS files – ensure you specify how many parts and enter a unique ID for each EAS. FPS files will be sent for the respective companies every time you pay them (so every weekly payroll you send an FPS for that, for the month payroll you will send another FPS for that), which is also fine.</p> <p>An EPS however, is one submission for the whole PAYE scheme. So you will need to ensure that the P32 is consolidated into the main company and produce an EPS from there to submit. If they are completely different systems (I.e. you cannot use consolidation), then select one to create the EPS from and you will have to ensure any “adjustments” required are reported on that file (e.g. statutory recovered amounts).</p>	✓	POSS378I S1033446 04
111.	<i>Which one do they run first the P32 or FPS?</i>	<p>It is not a case of running one first. An FPS is required every time you pay your employees. The P32 is automatically updated when a calculate routine is run. Remember on a weekly payroll, you may run 4 or 5 weeks for the tax month – so will have sent the equivalent number of FPS files. The P32 is a reporting mechanism that will be used to pull details from for the EPS file (if required). The EPS is usually submitted on a Monthly basis in line with when payments are made to HMRC (before the 19<sup>th</sup> of the following month deadline)</p>	✓	OTHE43W H1041162 28
112.	<i>Why do we have the option for compressing RTI Submissions?</i>	<p>Essentially it offers a potential alternative if the Gateway has any problems processing ‘compressed’ submissions. Although compressing means a faster submission for the employer, it does mean HMRC need to de-compress once received. It was felt best to leave this option in to offer a choice to the employer. Please note that with a very small number of employees, the compressed file might end up being larger than an uncompressed file.</p>	✓	VETH58W H1051349 86
113.	<i>Another issue which I keep coming across from customers is that they are under the impression that they are not allowed to pay the staff until they have had authorisation from HMRC that the FPS has been received?</i>	<p>In regards to authorization from HMRC that FPS is successful before paying EEs....Pegasus have not been informed by HMRC that this is the case. There is no obvious article on HMRCs website that states they need authorization from HMRC that the FPS has been sent before paying EEs.</p> <p>We recommend they double-check with HMRC if they have been informed to do this and obtain confirmation of the required procedure in writing. HMRC Gateway will confirm that the FPS submission was successful, but there is no indication this would include wording to state authorised to pay EEs</p>	✓	SUEW212 AN10625 8073
114.	<i>The other question concerns a change in Payroll number for an employee. According to documentation the employer is required to notify HMRC if an employee’s payroll reference changes. Is this catered for in the FPS submission or does the employer need to notify outside of Opera?</i>	<p>In regards to the new Payroll number. When you use the Opera Transfer routine to change EE Payroll Reference, the old reference is actually stored behind the scenes and also sent in the next FPS file (so the new and old EE reference/code will be sent in the next FPS submission informing HMRC of the change). As far as we are aware they do not need to highlight this outside of payroll (i.e. manually with HMRC) as the RTI files (FPS) will contain this information required and we send this automatically; including an “indicator” that the ID has changed.</p>	✓	UEST278T H1072955 27
115.	<i>Are RTI Files backed up in the Opera back-up procedure?</i>	<p>Yes they are included in the zip file.</p>	✓	ESBA55A R1081314 49
116.	<i>PAYE for employers: National Insurance Numbers without suffixes</i>	<p>Recent HMRC guidance states: ‘In response to some National Insurance Number Verification Requests (NVRs) and Full Payment Submissions (FPS) with missing or incorrect National Insurance numbers, HMRC issued some National Insurance numbers without the final letter (A, B, C or D) of the number.’</p> <p>The issue of National Insurance numbers is currently on hold whilst</p>	✓	PLOY63P A1140684

	<p>HMRC investigate. It is important to note: You should use the National Insurance number supplied by HMRC. If the suffix has been omitted this should be left as a blank. Opera 3/Opera II does not require the space bar to be used in place of the suffix as the system will automatically 'complete' the field to the required length. Please do not guess which letter (A, B, C or D) should be used. If you do not know the suffix this should be left as a blank. Please refer to <a href="http://www.hmrc.gov.uk/news/payee-nino-without-suffixes.htm">http://www.hmrc.gov.uk/news/payee-nino-without-suffixes.htm</a> for further details.</p>	
<p>117. <i>I heard that the End of the Regional Employer National Insurance Contributions (NICs) Holiday Scheme for New Businesses will be coming in shortly, is this right?</i></p>	<p>Yes, If you successfully applied for the Regional Employer NICs Holiday scheme, (which may have entitled you to claim a credit against employer NICs payable during the first half of 2013-14) you or your agent will shortly receive a letter reminding you that</p> <ul style="list-style-type: none"> <li>• this scheme ended on 5 September 2013 and</li> <li>• all employer NICs due on earnings for periods after 5 September will be payable to HMRC in full and without deduction. (For information about calculating the employer NICs due as the holiday ends go to <a href="http://www.hmrc.gov.uk/payerti/getting-started/nics-holiday/calc.htm">www.hmrc.gov.uk/payerti/getting-started/nics-holiday/calc.htm</a>)</li> </ul> <p>If you were entitled to a credit for employer NICs relating to earnings paid in the period 6 April to 5 September 2013 but have not yet made a claim then please make sure you submit an Employer Payment Summary (EPS) as soon as possible. Go to <a href="http://www.hmrc.gov.uk/payerti/reporting/what-to-report.htm#8">www.hmrc.gov.uk/payerti/reporting/what-to-report.htm#8</a> for information about what to report on an EPS.</p> <p><i>End of Year Return</i></p> <p>A NICs Holiday End of Year Return for 2013-14 (Form E92 and E89(s)) will be sent to you in March 2014 so that you can provide a breakdown of the amount of employer NICs that you withheld during the period 6 April to the scheme's closure on 5 September 2013.</p>	<p>✓ TTTE1611 H1224899</p>
<p>118. <i>How do I correct SMP that was paid in a previous tax year?</i></p>	<p>If an employee is paid SMP by mistake, and the employer then wants to recover that SMP, the employer will more than likely want to process a 'negative SMP payment' for the next pay period; for example:</p> <ul style="list-style-type: none"> <li>• Paid SMP of £500 in April (by mistake); the YTD for SMP will now be £500 as well.</li> <li>• So, in May employer puts through an SMP payment of -500 (thus reducing the YTD for SMP to zero accordingly)</li> </ul> <p>However, what happens where all or some of the overpaid SMP was paid in the previous tax year. For example:</p> <ul style="list-style-type: none"> <li>• Paid SMP of £500 in March.</li> <li>• Paid £250 in April; YTD SMP will now be £250</li> <li>• Employer then realises the SMP for March and April should not have been paid.</li> </ul> <p>We are assuming that in May the employer needs to adjust the YTD SMP to be zero i.e. in effect, they can only do a negative SMP payment of the £250, and then have to recover the remaining £500 by some other means.</p> <p>The main reason we are assuming they only do a negative SMP</p>	<p>RECT58H O113498 6</p>

	<p>payment for the £250 is to ensure that on the next EPS their SMP recovered for YTD will have been reduced to zero as well which should be the correct process i.e. in effect to let HMRC know there should not be any SMP to be recovered at all now.</p> <p>HMRC confirmed that in this example, the £500 that relates to March in the previous year should be corrected in the previous year using an EYU and an EPS.</p> <p>The employer should only use a negative SMP payment for the portion SMP paid in the current tax year, and then recover the rest by other means (e.g. a normal type of deduction, and as HMRC have stated, by use of an EYU and EPS to correct the previous tax year's SMP related figures).</p>	
<p>119. <i>Is there any guidance on the changes to what I need to do when an employee reaches pension age?</i></p>	<p>There is new guidance recently published on what to do when an employee reaches State Pension age and is still working for you by HMRC.</p> <p>Further details are found @ <a href="http://www.hmrc.gov.uk/payerti/employee/changes/pension-age.htm">http://www.hmrc.gov.uk/payerti/employee/changes/pension-age.htm</a></p>	<p>YGUI951S 1172757</p>
<p>120. <i>Is there any advice for Limited Company Subcontractors claiming back CIS deductions?</i></p>	<p>Yes, there is a checklist for Limited Company Subcontractors claiming back CIS deductions</p> <p>A leaflet has been published covering 'The Top Ten Tips' to help limited company subcontractors and their agents reclaim any deductions they have taken from their payments under the Construction Industry Scheme.</p> <p>This can be found @ <a href="http://www.hmrc.gov.uk/cis/cis_top_ten_tips.pdf">http://www.hmrc.gov.uk/cis/cis_top_ten_tips.pdf</a></p>	<p>YADV841S 2162448</p>
<p>121. <i>What should I do if there is a discrepancy between my figures and HMRC?</i></p>	<p>HMRC were looking into the reasons why there may be differences in the PAYE liability we say is due, to that your customers think is due.</p> <p>HMRC have now published their report Reconciling 2013-14 PAYE Charges which sets out their findings from an analysis, undertaken over the summer, of the discrepancies between the tax HMRC say is due, and the tax that some employers think is due.</p> <p>This can be found @ <a href="https://www.gov.uk/government/publications/real-time-information-reconciling-2013-14-payee-charges">https://www.gov.uk/government/publications/real-time-information-reconciling-2013-14-payee-charges</a></p> <p>HMRC's findings show that the majority of discrepancies have been due to transitional issues as employers joined RTI, misunderstandings or error. There is no evidence of error in the way that HMRC's IT systems create the charge.</p> <p>Troubleshooting tips for employers</p> <p>If you cannot see how HMRC have calculated the charge, before you contact them, you should:</p> <ul style="list-style-type: none"> <li>• check that you have sent an EPS (if needed)</li> <li>• ensure that any EPS includes the year-to-date figures</li> <li>• ensure that you have left enough time for HMRC's Business Tax dashboard to be updated (more help will soon be available in our new guidance on how the employer charge is calculated)</li> <li>• check your payments to HMRC match the amounts reported in your FPS and EPS submissions, with particular reference to tax weeks and</li> </ul>	<p>DIDO71W H314935</p>

	<p>tax months</p> <ul style="list-style-type: none"> <li>• check you have correctly reported leavers and payments after leaving (when an employee leaves or retires)</li> <li>• check that we have not allocated the payment to a different period (if this has happened, you will need to contact HMRC)</li> </ul>	
122. <i>I heard there is a further updates to how you calculate out the amount of PAYE?</i>	<p>Yes, further updated information to how you calculate the amount of PAYE to pay, can be found at <a href="http://www.hmrc.gov.uk/payerti/paying/deadline.htm#11">http://www.hmrc.gov.uk/payerti/paying/deadline.htm#11</a></p> <p>This update gives more information on how the timing of the submission of an EPS determines which payment HMRC will adjust, including a table of submission dates showing when adjustments will be allocated.</p>	REIS79IH4 157539
123. <i>I heard there is a further updates to how you calculate out the amount of PAYE &amp; NI for leavers?</i>	<p>Yes, further updated information to how you PAYE tax and NICs on payments to an employee who's leaving, can be found at <a href="http://www.hmrc.gov.uk/payerti/employee/employee-leaves.htm#4">http://www.hmrc.gov.uk/payerti/employee/employee-leaves.htm#4</a></p> <p>A number of illustrative examples have been provided.</p>	REIS96IH5 173664
124. <i>How do I handle correcting errors in employee's personal information?</i>	<p>If you have made a mistake on an FPS related to an employee's personal details (for example, you have used the wrong date of birth or surname) you must correct the error on your next FPS.</p> <p><i>Employee's personal details have changed</i></p> <p>If an employee's personal details have changed (for example, their address or surname) you should advise them to contact HMRC to report the change. Employees can update their details online - or find out how to do it in writing - by using the link below.</p> <p><i>Change of name or address - how to report it to HMRC</i></p> <p>You need to enter the employee's new details on your payroll records so they are reported to HMRC in your next FPS. If you enter the new details on the FPS but your employee doesn't report the changes to HMRC, then the new details will not be updated on your employee's record held by HMRC.</p> <p><i>Employee start date is wrong or is omitted from their first FPS</i></p> <p>If you have incorrectly reported the date an employee first started working for you, or you did not include the start date when you reported their first payment on an FPS, you should update your payroll records to reflect the correct start date. You must not, however, report the corrected or known start date on your next FPS to HMRC as this will result in a duplication of the employee's record on HMRC's systems and the possible issue of an incorrect code number.</p> <p><i>Employee leaving date is wrong</i></p> <p>If you have incorrectly reported the leaving date of an employee you should update your payroll records to reflect the correct leaving date. You must not, however, report the corrected leaving date on your next FPS to HMRC as this will result in a duplication of the employee's record on HMRC's systems.</p> <p><i>Employee comes off the payroll</i></p> <p>If you have taken an employee off your payroll in error (for</p>	DLEC69H O614723 1

	<p>example, an employee changes their mind and decides to continue working for you) and you have already notified HMRC of their leaving date on an FPS, you should continue making payments using the same payroll ID and submit an FPS but do not enter a new start date.</p> <p>You cannot use this method if you have given the employee a P45, in this case you will need to make the employee a new starter and give them a different payroll ID.</p>	
<p>125. <i>How do I handle collecting an underpayment from or refunding NICs to your employee - current tax year?</i></p>	<p>If you have deducted too much NICs from your employee, simply refund the extra amount on their next payday.</p> <p>If your employee paid too little NICs you must pay the underpaid NICs to HMRC as soon as you know you have paid too little.</p> <p>Sometimes you can recover the amounts the employee has underpaid if you have made an error in good faith, but there are strict rules about when you can do this. You must contact HMRC's Employer Helpline before you recover any from your employee.</p> <p>If you are able to recover from your employee you need to make sure that both the following apply:</p> <ul style="list-style-type: none"> <li>• the extra deduction you make is no greater than the employee's NICs due on each payday</li> <li>• you only make extra deductions in the remainder of the tax year in which the error was discovered or the following tax year</li> </ul>	<p>DLEC102 HO71790 09</p>
<p>126. <i>How do I handle correcting payroll reporting errors - current tax year?</i></p>	<p>You must send an FPS every time you pay your employees to let HMRC know who has been paid, how much they have been paid and the deductions made for PAYE tax and NICs. If you have made a mistake in the current tax year or you discover that information you have already reported is incorrect, the action you need to take depends on when you discover the error.</p> <p>If you need to correct an error in a previous tax year, you can find out how to do it by following the link below.</p> <p><a href="#">Correcting payroll errors in a previous tax year</a></p> <p>If you discover the error before you submit your next FPS You can either:</p> <ul style="list-style-type: none"> <li>• correct the error by using revised year to date figures on your next regular FPS - this is often the easiest way to handle the correction</li> <li>• show the adjustment by submitting an additional FPS for the pay period for the employee(s) the error relates to</li> </ul> <p>How you report a correction may depend on the payroll software you use.</p> <p>If the correction necessitates an additional payment to the employee outside of the regular payroll cycle you must submit an additional FPS on or before the date of the additional payment.</p> <p>If you use the second method, and submit an additional FPS to correct an under reported amount of pay or deductions:</p> <ul style="list-style-type: none"> <li>• the 'in this pay period' fields must only contain the difference between what had been originally reported and what the figure should be on that payment date</li> <li>• you must update the year to date figures to reflect the correct year to date position for that pay period and previous pay periods</li> </ul>	<p>DLEC71H O814935</p>

- bear in mind that a change to a payment amount or PAYE tax deduction may have an additional effect on the employee's NICs if they're near the Lower Earnings Limit (LEL), the Primary Threshold (PT) or the Upper Accrual Point (UAP)
- make sure that the additional FPS is clearly marked with the payment date it relates to

If you submit an additional FPS, your payroll software should work out the correct values that you will be reporting. But it's useful for you to understand what you'll be reporting and why. The following examples should help.

Further information and working examples can be found @ <http://www.hmrc.gov.uk/payerti/reporting/errors.htm#2>

127. *How do I handle Payment date errors?*

If you discover you've sent an FPS with a wrong payment date, and that date is in the future, you must correct this on the next FPS you send. For example, this could be where the payment date was 12 May 2013 (12/05/13) but you mistakenly showed it as 5 December 2013 (05/12/13). If this happens you need to take the following action:

DLEP36H  
O910634  
7

- If you discover the error before you have made your next regular FPS, then you should send an additional FPS for the period showing the correct payment date and payment details.
- When you reach the period of the incorrect payment date - in this example the incorrect payment date would be applied on 5 December 2013 - include all payments that would normally be reported on that FPS, but also include any employees you showed on the FPS with the wrong payment date who have since left. For these leavers enter zeros in the 'pay in this period' field and the same year to date figures as were on the FPS on the date they left.

*Payment date error on your last FPS in a tax year*

If the FPS you made the mistake on is your last one of the tax year you must do one of the following:

- Send another FPS using a payment date that is after the payment date you entered wrongly, but before the end of the tax month (Month 12). Your 'pay in this period' entry must be zeros and you show the actual Month 12 year to date figures.
- Send an Earlier Year Update after 19 April following the tax year end, showing the difference between the amounts shown on the wrong FPS and the final year to date figures. You must also show the difference between any year to date amounts for leavers that were shown on the wrong FPS and the actual year to date figures on the date they left.

128. *How do I handle National Insurance category letters - correcting errors?*

You can enter up to four National Insurance category letters for one employee on an FPS. In most cases, the category letter you use at the start of the year will be the same for the whole year.

DLEN72H  
O101503  
98

If you discover that the wrong National Insurance category letter was used for an employee on an FPS you have submitted, you should on your next FPS:

- Make an entry in all the National Insurance data fields, even if it is zero, for the incorrect category letter.
- Enter the correct category letter and show for that letter the correct year to date National Insurance data.
- Continue to report the entries made in the incorrect category

letter for subsequent FPS for the remainder of the tax year. You do not need to continue to report a category and zeros if the category should never have been used.

If you have repaid or recovered NICs from your employee because of an incorrect category letter you can record the amount in the 'employee's NICs this payment' data field for the incorrect category letter.

If you do not or are unable to recover all of the NICs underpaid from the first FPS made after you discover the error and instead recover any from subsequent FPS you should continue to show the amount recovered from the earnings shown on the FPS, as above.

Further information and working examples can be found @ <http://www.hmrc.gov.uk/payerti/reporting/errors.htm#2>

129. *How do I handle reporting errors on an Employer Payment Summary (EPS) - current tax year?*

If you have made a mistake on an EPS in the current tax year, you should submit another EPS to show the correct total year to date figures.

DLER89H  
O111672  
13

You must always show correct total year to date figures on the EPS. You should not show the difference between what was originally submitted and what the figure should be. Your first EPS after you started sending PAYE information in real time should have included any recovered payments within the same tax year, even if they were recovered before you started to send PAYE information in real time.

If you need to correct an error in a previous tax year, you can find out how to do so by following the link below.

[Correcting payroll errors - previous year](#)  
[Maternity, paternity, adoption, sickness](#)  
[Regional employer NICs holiday](#)

130. *How can I currently process a returned payment made to a leaver due to being paid a period in error?*

For a scenario or example where the employee was actually a leaver in May but was paid June's wages. They agreed and have returned the money for June. HMRC have confirmed that in line with their error correction guidance, the YTD values and appropriate details are required to be corrected and resubmitted.

Guidance most likely obtained from:  
<http://www.hmrc.gov.uk/payerti/reporting/errors.htm>

Opera suggestions;

Method 1

1. Take a back-up
2. Set the EE as a L type leaver
3. Adjust their to-date screen as required
4. Override Pay/Ded (as required)
5. Override tax and NI (as required)
6. Run a calculate
7. Change the EE to a D type immediately (this is to ensure that some of the fields which are verified and created in the FPS during the FPS creation are valid)
8. Create a "specific" FPS for that EE
9. Open the file using notepad and the value should be fairly readable – Check all are correct
10. If verified – send FPS

11. Check the P32 as this may need adjusting

Method 2

Take a back-up  
 Create a New Group and apply the appropriate settings and calendar.  
 Set the period to the appropriate one.  
 Take note of all figures for the EE in question  
 Need to use the transfer function to change the ID so the original one can be used  
 Set the EE to be an X leaver to remove from system so you can re-use ID  
 Create the EE as they should be with the relevant to-date figures – ensure that the 1st FPS sent box ticked  
 Process them correctly with their last pay information and mark them as a leaver  
 Create the FPS for them  
 Run the update for that group  
 This can now be used for Audit purposes  
 Check the P32 as this may need adjusting

Method 3

\*Requires Partner intervention and analysis whether they are able to support processing this

Take a back-up  
 Attain the correct figures required  
 Alter the required boxes directly in the tables  
 Create a forced FPS for the EE  
 Check the P32 as this may need adjusting

For all methods we also strongly advise discussing this with Partner and verifying with HMRC. Not only so they are aware of the process but that they may help etc.

In summary;

Method 1 is the one we recommend (discussed with development as well) at this moment in time due to the to-date screen itself not being used for the RTI submission fields, but the calculated fields based on the to-date screens. We always suggest running this as a test if possible. The other methods should work – but are not as neat as 1. Also we are trying to maintain much of the information for the EE to remain the same apart from the figures being corrected in method 1. But please can this be done as a test first to ensure you are happy with the results.

131. *Are there some updated links for PAYE due to the year-end for 2014?*

There are some informal updated links as provided by HMRC as follows;

The following guides are now live on the HMRC website, to provide employers with advance notice of new data items for 2014-15, and any resulting changes to the PAYE reporting process, as well as some basic information on the new online appeals facility from April 2014:

- [What payroll information to report](#) to include the new data items for 2014-15 onwards
- [When to report your payroll information](#) to cover the 'Late

	<p>reporting reason' that can be entered on a Full Payment Submission (FPS)</p> <ul style="list-style-type: none"> <li>• <a href="#">Starting the tax year</a> to explain that employers can make a 2014-15 PAYE submission from 6 March 2014</li> <li>• <a href="#">Correcting payroll errors - current year</a> to cover late reporting reason 'H - Correction to an earlier submission'</li> <li>• <a href="#">When an employee leaves or retires</a> to cover late reporting reason 'H - Correction to an earlier submission'</li> <li>• <a href="#">If you've overpaid or underpaid in error</a> about providing bank account details on an Employer Payment Summary (EPS)</li> <li>• <a href="#">Earlier Year Update (EYU) checklist</a> to include the new data items on an 2013-14 EYU</li> <li>• <a href="#">Using HMRC's Online Service - PAYE for employers</a> which provides details of the new online appeals facility for 2014-15</li> <li>• <a href="#">Late payment penalties</a> which also provides details of the new online appeals facility</li> <li>• <a href="#">What happens if you don't report payroll information on time</a> which covers reasonable excuse and the new online appeals facility</li> <li>• <a href="#">Guidance for employers exempt from filing or unable to file online</a> which provides more information on paper filing from 2014-15 onwards</li> </ul> <p>HMRC has also updated the following guidance to provide more information on making a final PAYE submission for a tax year:</p> <ul style="list-style-type: none"> <li>• <a href="#">PAYE final submission for the year and end-of-year tasks</a></li> </ul>	
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**EAS**

<p>132. <i>When can an employee alignment submission be made?</i></p>	<p>You submit your employee records EAS(s) as soon as possible after the date on the letter HMRC sends you. For most employers (apart from large employers which are based on having 5000 or more employees for RTI purposes) their on-boarding date will be the 6th April 2013. Further information may be found @ <a href="http://www.hmrc.gov.uk/payerti/reporting/payroll-alignment.htm#4">http://www.hmrc.gov.uk/payerti/reporting/payroll-alignment.htm#4</a> In Opera you must be in the 2013/14 year and RTI must be switched on in Set Options.</p> <p>An EAS may be sent in multiple parts if required.</p>	<p>✓ EMPL50W H1091253 31</p>
<p>133. <i>Is there any guidance on when to send an EAS?</i></p>	<p>There is plenty of information available included in F1 help, training manuals and the guides as provided with Opera.</p> <p>There are several links and documents from HMRC which also help explain sending an EAS and when multiple parts may be required. <a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/payroll-alignment.pdf">http://www.hmrc.gov.uk/softwaredevelopers/rti/payroll-alignment.pdf</a> or <a href="http://www.hmrc.gov.uk/rti/employerfaqs.htm">http://www.hmrc.gov.uk/rti/employerfaqs.htm</a> for FAQs or <a href="http://www.hmrc.gov.uk/manuals/pommanual/PAYE55001.htm">http://www.hmrc.gov.uk/manuals/pommanual/PAYE55001.htm</a> for an introduction.</p> <p>There are many links available on the HMRC website and these are just a few (example search <a href="http://search.hmrc.gov.uk/kb5/hmrc/hmrc/results.page?qt=RTI+Submissions">http://search.hmrc.gov.uk/kb5/hmrc/hmrc/results.page?qt=RTI+Submissions</a>)</p>	<p>✓ YGUI45IS 1101189</p>
<p>134. <i>Submitting the Employer Alignment Submission (EAS) in multiple parts.</i></p>	<p>When submitting the EAS in multiple parts, tick the EAS to be submitted in multiple parts checkbox and enter the Total number of parts.</p> <p>A unique reference must be entered in the Unique Part ID to be used for this submission field. When submitting additional parts, a different Unique Part ID to be used for this submission must be populated.</p> <p>For example, an EAS to be submitted in 2 parts should be populated</p>	<p>✓ GTHE69S U1111472 31</p>

	as follows: Set the Total number of parts to 2, set the Unique part ID to be used for this submission, (part 1) to “peg1”. Once the 1st part of the submission has been sent the Unique Part ID of the previous part’s submission field will display “peg1” and the field will be disabled. Once you have submitted part 1, set the Unique Part ID to be used for this submission (part 2) to “peg2”.		
135.	<i>Can you send your EAS's before you have run your year end or does it have to be afterwards?</i>	No. Opera does not allow you to create RTI submission files until the system is in the year 13/14 and RTI processing is switched on. RTI submissions will be allowed from the 6 <sup>th</sup> April onwards.	✓ DYOU91C A1121690 81
136.	<i>What if an EAS has EEs on it that shouldn't have been there?</i>	Initially we would recommend contacting HMRC to work through the error submission and try to resolve it with them. HMRC provide some good troubleshooting information which can be found @ <a href="http://www.hmrc.gov.uk/payerti/troubleshoot/index.htm">http://www.hmrc.gov.uk/payerti/troubleshoot/index.htm</a> . There are various notes and FAQs in the training literature that may also be used as a guide – please refer to the O3Training_Accreditation_PAY10PayrollR4.0.pdf guide.	✓ ASHA60W H1131372 94
137.	<i>If using multiple companies with separate tax districts then can you submit separate EAS's?</i>	Absolutely. You can send multiple EAS files and assuming they are under the same PAYE scheme, you must ensure you specify the number of parts to be sent for the Scheme and enter a Unique ID.	✓ LTIP91IF1 14169081
138.	<i>If I know I have the correct details on my system, when submitting an EAS, what happens if the existing data with HMRC mismatches?</i>	It will depend on which data mismatches to what may occur. In most cases we are expecting HMRC to be contacting the employer. Further guidance is found @ <a href="http://www.hmrc.gov.uk/payerti/reporting/payroll-alignment.htm#8">http://www.hmrc.gov.uk/payerti/reporting/payroll-alignment.htm#8</a>	✓ AVET130I F1152020 91
139.	<i>How does the previous unique part ID for EAS files work?</i>	If you are sending an EAS in multiple parts and you have created some in the same company already, the next time you run the EAS wizard it will show you the previous unique ID to help remind you what was used on the last submission. If you are running this from multiple companies, this field will remain unpopulated. It is not required for the submission file itself.	✓ EPRE56H O116132 638
140.	<i>Just to clarify - the EAS can be used for both greater and less than 250 employees?</i>	Yes. Mandatory if you have 250 or more employees, but you can still send one if less than 250. We feel it is easier to just advise customers to submit an EAS (even if they can use a “first FPS”). Confirmation can be found @ <a href="http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#1">http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#1</a>	✓ RIF83JU 11716147 8
141.	<i>EAS, how does the previous unique field activate?</i>	If you are sending an EAS in multiple parts and you have created some in the same company already, the next time you run the EAS wizard it will show you the previous unique ID to help remind you what was used on the last submission. If you are running this from multiple companies or multiple systems/software, this field will remain unpopulated. It is not required for the submission file itself and is always greyed out.	✓ ESTH49EA 11812407 2
142.	<i>I have had our employees verify that the information I hold within Opera is correct, if when the alignment submission is made it comeback saying there are errors what happens?</i>	It all comes down to what is incorrect in the data. We believe that HMRC will most likely contact the employer and discuss the most appropriate action to take. An EAS may only be submitted once, so it would be HMRC that need to clear the gateway of the submission to allow for another EAS if appropriate. <a href="http://www.hmrc.gov.uk/payerti/reporting/payroll-alignment.htm#4">http://www.hmrc.gov.uk/payerti/reporting/payroll-alignment.htm#4</a> The information you enter on your payroll feeds into the real time submissions you send to HM Revenue & Customs (HMRC). These submissions go directly into HMRC's systems. Therefore if you have the wrong information in your payroll it will result in the wrong information being received by HMRC. If you send the wrong information this may result in the wrong information coming out. This may mean the wrong tax codes are issued and your payroll department and HMRC being contacted by employees and former employees. <a href="http://www.hmrc.gov.uk/payerti/reporting/employee-">http://www.hmrc.gov.uk/payerti/reporting/employee-</a>	✓ UREM175 IH119234 474

		<a href="#">records.htm</a>		
143.	<i>Where do you get the reference numbers for RTI? Unique to the company for an EAS? In essence; where do you get the unique reference when submitting an EAS in multiple parts'</i>	You must also enter a unique ID in the Unique Part ID to be used for this submission box. The ID can include any combination of the characters A to Z, a to z, digits 0 to 9 and spaces. HMRC quote "Unique part identifier - if you are sending your EAS in parts you must enter a unique identifier for each part." – it is down to the submitter to enter a unique ID.	✓	UGET81W H1201595 21
144.	<i>If say accountants do your Directors salary, do they have to submit an EAS before the clients weekly first fps?</i>	Yes. A complete EAS (single or set of) which aligns all employees/directors etc must be submitted before the first FPS.	✓	UNTA111 F1211867 4
145.	<i>Regarding an EAS including leavers which didn't make sense as it being potentially submitted on the 6th April how could there be?</i>	Yes an EAS can contain leavers – basically everyone that is on/was on your books when RTI commenced – and don't forget RTI could be commencing mid-year etc. Also it all depends on the leave date for the EE, which could also be the 6 <sup>th</sup> April. The statement from HMRC for an EAS in summary is; "Provide details of all employees including those that have left during the tax year you first start to report your PAYE information in real time. Do not include employees who left in an earlier tax year even if you have made a payment to them in this tax year." Further information can be found @ <a href="http://www.hmrc.gov.uk/payerti/reporting/payroll-alignment.htm#4">http://www.hmrc.gov.uk/payerti/reporting/payroll-alignment.htm#4</a>	✓	ANEA129 RE122201 312
146.	<i>When sending an EAS in multiple parts, the unique id, how is this created and by whom?</i>	The key question was who decides on the id...it's the submitter. (help updated with note; Enter the number of parts you are sending to make up your EAS. You must also enter a unique ID in the Unique Part ID to be used for this submission box. The ID can include any combination of the characters A to Z, a to z, digits 0 to 9 and spaces.  NB: If you are sending your EAS in parts, you must enter a unique identifier chosen by the submitter for each part.)	✓	NGAN86 WH12316 4371
<b>FPS</b>				
147.	<i>Can I submit multiple FPS files?</i>	Yes you can as long as you are not using that FPS as an alignment.	✓	TMUL32C A1241002 65
148.	<i>I have submitted an EAS. I have a monthly and weekly payroll. When I submitted the FPS for the weekly payroll, I selected it was my first FPS for week 1 and it then defaulted to Regular FPS in the wizard. When I send my first monthly FPS, do I still need to select that it's my "first FPS"?</i>	Yes. You will need to indicate that it is the First FPS for the 1 <sup>st</sup> weekly group and then also for the first monthly group FPS as well. We recommend if it is the first FPS sent for those employee(s), to ensure the "first FPS" tick box has been selected. In the scenario of weekly and monthly EEs, although in week 4 you may have the same pay date as the monthly EEs and you can create an FPS for both groups, we would recommend for the first monthly FPS you select that group only and select the first FPS flag.	✓	ITTE293IH 12530339 5
149.	<i>Why is my Employee not in the FPS file? And is there a way around this?</i>	There are several reasons why an employee may not be included on an FPS submission. Remember that the Full Payment Submission provides "payment" details to HMRC. Scenario 1: I have not paid the employee. In this scenario, an employee will not be included in the FPS file. You can however create an FPS and choose to select specific employees for the submission. This method will allow you to select the employee who has not been paid this period. This is how the system works and there is no change planned for this as it fits into the interpretation of HMRC requirements.  Scenario 2: I have marked an employee as a leaver and is not appearing on the FPS file. In this scenario the presumption is that you have selected the "D"	✓	PLOY72W H1261503 98

type leaver (Left in earlier period or dismissed without pay in the current period. The employee receives no pay in the current pay period, but their employee record is retained for reporting purposes). A D type leaver means that there is no pay this period which means they would naturally not be included in the FPS file. You can however create an FPS and choose to select that specific employee for the submission. This method will allow you to select the employee who has not been paid this period and create an FPS file submission for them. Although this is how the system works and there is no change planned for this as it fits into the interpretation of HMRC requirements, we appreciate that in the event of “dismissed without pay in the current period”, you could argue that they are still an employee and should be included on the FPS – however you could also argue that they are not paid anything and so should not be on the “Full Payment....” Submission. An enhancement can be created and voted for to offer an “option” to include D type leavers or zero paid employees as such.

Scenario 3: I have marked an employee as a leaver and zeroised their pay this period and is not included in the FPS file. Usually a leaver will be included in the FPS file, even if the payment made to them is zeroised as they most likely will get a tax rebate which they are getting a form of payment. However what if it is a leaver in April and this would be the first payroll period processed of the new tax year. This means they would get no rebate which means it would be processed with 0 pay. Or what if it is a low paid worker that never paid tax, again the end result with a 0 payment run is a no payment result. In both instances the employee is not included in the FPS. You can however create an FPS and choose to select that specific employee for the submission. This method will allow you to select the employee who has not been paid this period and create an FPS file submission for them. Although this is how the system works and there is no change planned for this as it fits into the interpretation of HMRC requirements, we appreciate that this could be a valid enhancement request.

Scenario 4: Employee is paid in this period but due to overrides and Pay & Deductions it results in Zero pay. The employee does not appear on the FPS. In this scenario, an employee will not be included in the FPS file. You can however create an FPS and choose to select specific employees for the submission. This method will allow you to select the employee who has not been paid this period. This is how the system works and it fits into the interpretation of HMRC requirements however there has been an SCR raised that technically we believe the employee should be included in the FPS even though there is no payment to them, there are still most likely tax and ni implications. This has been logged under SCR 40600

Scenario 5: A situation appears where an employee is not included in the FPS  
If another situation appears where an employee is not included on the FPS but is believed they should be, please contact support so we may investigate this further with you. In the mean-time remember there is always the workaround of forcing an FPS for the employee by specifying them during the FPS creation wizard.

Please also note that 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.	
150.	<i>Error 4084 - FPS: Employee (##) /fps: Employment (1)/ fps: EmpeePenContribnsPaidYTD(1) &amp; 4065- FPS: Emplyement (##) Employment figures to date encountered when submitting an FPS after a pension refund on last tax year's contributions is given using a negative value in the deduction profile in this scenario it was linked to an Auto Enrolment Refund (AE refund)</i>	<p>In this scenario a –ve pension contribution was entered in the Deduction profile to reverse the pension contribution – in essence a direct contra. This normally should work correctly and reverse the value and in essence in regards to AE should mean all contributions are returned so essentially the Year-To-Date figure should go back down to 0. However, in the scenario of cross year refunds, where AE started in March and they opted out in April, this would mean a –ve YTD value being calculated out.</p> <p>This needs to be addressed where the calculate will set the YTD to 0 and not allow it to go into –ve. This should mainly be seen when in the first period of a new tax year, however the SCR will be extended so that the system will not allow a refund of more than the contribution (even if not in period 1) – i.e. not allowed to go –ve ytd for the pensions contributions. An SCR has been created for this due to HMRC Guidance;</p> <p>So is the correct thing to do as follows?</p> <p>&lt;EmpeePenContribnsNotPaidYTD&gt;0.00 (i.e. in effect there will now be no YTD figure)</p> <p>&lt;EmpeePenContribnsNotPaid&gt;-50.00 (i.e. to show the refund of all contributions, regardless of the tax year they apply to)</p> <p>HMRC confirmed the above guidance to be correct.</p> <p>Current Work around;</p> <p>Currently the user will need to access the EE to-date screen (F7). Enter the value to be refunded. Run a calculate. This will ensure that the TP will correctly show the refund and the YTD will go to 0.</p>	<p>✓</p> <p>- FPS362ER 12733723 2</p>
151.	<i>When creating a new starter and leaving the status as “unknown”, is that acceptable in an FPS?</i>	<p>When creating a new starter and completing the new start declarations, you may receive several prompts. The process of creating a new starter and dependent on what is filled in or answered at prompts, the system will “suggest and set” fields such as the appropriate Tax code and potentially the current circumstances flag, as required . This key information will be used in the FPS. Leaving the status as unknown will not prevent an FPS being submitted, however it is strongly recommended that you do provide the status for a new starter before submitting their first FPS. Please note the 3 valid tax codes that may be applied will be the emergency tax code (944L W/M1 basis – 2013/2014), BR (Basic Rate) or OT.</p>	<p>✓</p> <p>INGA94W H1281718 46</p>
152.	<i>My employee has just got married and has changed her maiden name, can I just submit an FPS with the new name to HMRC?</i>	<p>No. Changing personal EE details has not changed under RTI. They are required to contact HMRC and inform them of such changes. Please refer to the following HMRC link for Employers FAQs on RTI specifically the what will not change section <a href="http://www.hmrc.gov.uk/rti/employerfaqs.htm#5">http://www.hmrc.gov.uk/rti/employerfaqs.htm#5</a></p>	<p>✓</p> <p>EHAS117 MY12919 172</p>
153.	<i>When you add a new starter, must their P45 status &amp; figures be entered before their first FPS, or can the client for example create the employee on week 10, pay week 10 &amp; send a FPS, then on week 11 enter the P45 details?</i>	<p>Ideally if you have their P45 you would key in all their details before the first FPS is sent as all the starter details will be included in that first FPS. If you have a scenario where they have not yet brought it their P45 yet – the presumption is that the employer would have had to set-up the employee stating “no P45 Provided” and complete the remaining starter statement options etc. (A, B or C statement). Let’s say the first FPS is sent and they now hand in their P45. We would advise to edit the employees details to “P45 Provided” and key in the figures as required (Gross Pay and Tax Paid etc in the correct Previous employment boxes), however ensuring the starter statement (A, B or C setting) remains unchanged. The next FPS will not actually send any starter information, but will report any amended/correct Pay and Tax figures in this employment as required.</p> <p>Further guidance can be requested from HMRC.</p>	<p>✓</p> <p>DANE221 WH13026 3494</p>

		<p>Further information can also be found @ <a href="http://www.hmrc.gov.uk/payerti/getting-started/rti.htm">http://www.hmrc.gov.uk/payerti/getting-started/rti.htm</a> or <a href="http://www.hmrc.gov.uk/payee/employees/start-leave/new-employee.htm#7">http://www.hmrc.gov.uk/payee/employees/start-leave/new-employee.htm#7</a></p> <p>And the associated link <a href="http://www.hmrc.gov.uk/payee/employees/start-leave/new-employee-latep45.htm">http://www.hmrc.gov.uk/payee/employees/start-leave/new-employee-latep45.htm</a></p>		
154.	<i>Does Opera create FPS files with just the values of a supplementary pay run like a bonus run?</i>	<p>No, it will create an FPS with the full details of the period. If the FPS has already been sent for that period, HMRC have indicated they can still accept another FPS for that period. Also if one has not been sent for the supplementary run, then the next period's FPS file will have the YTD figures anyway which will include that supplementary payroll processed.</p> <p><a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/errors-corrects-payroll.pdf">http://www.hmrc.gov.uk/softwaredevelopers/rti/errors-corrects-payroll.pdf</a> provides some useful further details.</p>	✓	CREA93D O131170 929
155.	<i>If I cannot fit in all monthly and weekly EEs in my first FPS, can I still use this as an alignment?</i>	<p>No, you can only use a first FPS for alignment if all EEs can be included in the same single submission. If this is not possible, you must send an EAS(s).</p>	✓	FITI100IF1 32177245
156.	<i>Can I send 3 FPS files one after the other for 3 separately processed payrolls, as I am going away on holiday for the next 2 weeks? (Payroll clerk)</i>	<p>In theory as long as the submissions are done in order, this should be accepted as the FPS file must be sent on or before the pay date – and the submission would be complying with HMRC rules. They could also use “company Holiday” if required, depending on how they would like to process the pay.</p> <p>Further guidance can be found @ <a href="http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#6">http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#6</a></p>	✓	FPSF147C A1332148 99
157.	<i>Does the FPS type stay as “first FPS”?</i>	<p>No. This changes after the first.</p>	✓	STYP38D O134109 261
158.	<p><i>Error 4084</i>  <i>fps:Employee[#]/fps:Employment[1]/fps:FiguresToDate[1]/fps:EmpeePenContribnsPaidYTD[1] Value'-#.##' is too small &amp; 4065</i>  <i>fps:Employee[#]/fps:Employment[1]/fps:FiguresToDate[1]/fps:s:EmpeePenContribnsPaidYTD[1] Invalid content found at element</i>  <i>'EmpeePenContribnsPaidYTD'</i></p>	<p>The presumption is that for a statutory payment a user has entered a negative value to try and recover an amount and this has fallen across Tax Years. We believe this method should not be used following interpretation of HMRC legislation.</p> <p>For SMP (and the other statutory payment types) the FPS only contains YTD values (i.e. unlike say tax or NI, so HMRC only want the on-going YTDs for SMP, SSP, etc., they do not separately require the This-Period); this means the minimum YTD value can only ever be 0.00 and is why negatives are not permitted.</p> <p>We feel this is no different than how things were handled in the past (pre-RTI) i.e. you cannot recover/adjust in one Tax Year for SMP, SSP, SAP etc. that was paid/applies to the previous Tax Year. In previous years you could not have YTD SMP at the end of the year on the P14 containing a negative value; so appears this is not new for RTI, it's just more noticeable under RTI as the employer would know immediately when submitting an FPS rather than only finding out at EOY as would have been the case pre-RTI.</p> <p>Employers should only use a negative SMP payment if it's for an overpayment that was made in the same Tax Year. Therefore they shouldn't be using the negative payment approach here for any overpayment that applies to a previous Tax Year.</p> <p>They need to speak with HMRC to see exactly how it should be handled because it relates to the previous tax year and then most likely is required to be handled outside of payroll so to speak due to the HMRC restriction of data discussed above. There are numerous considerations which fall outside of the Current Tax Year's Payroll such as what happens to any tax or NI that was deducted on the incorrect SMP payment i.e. the employee (and employer) could have overpaid tax and NI if the employee was not entitled to that</p>	✓	FPSA277E R1352949 95

	<p>payment in the first place.</p> <p>One thing's for sure though; they shouldn't use a negative SMP payment to recover an SMP payment from the previous tax year.</p> <p>We have raised an enhancement to add a calculation warning for where the SMP YTD (basically any statutory values) 'goes negative' i.e. to flag it up to the user that something's not right. We will also investigate the possibility of adding further validation is possible for -ve values for areas that shouldn't allow them.</p>		
159.	<p><i>Can I send retrospective FPS file?</i></p>	<p>No, not as standard. Opera does not cater for Retrospective or Missing FPS files. This is not a PAYE / RTI Recognition requirement. This should also not be a problem for HMRC and remember that the latest FPS will have the year-to-date figures as well.</p> <p>You could however achieve this by restoring to a previous back-up, producing the file and submitting them.</p>	<p>✓</p> <p>ETRO34C A1103951</p>
160.	<p><i>Where a week 53/54/56 is applied, and there are employees whose tax code is normally operated on a cumulative basis, because in Week 523/54/6 you're supposed to instead treat the employee as Week1/Month1, does that mean the employee's tax code in the Payment section for the associated FPS is supposed to be set as Week1/Month1 (i.e. non-cumulative) or should the tax code be left as is (i.e. left as cumulative if it really is cumulative, and only set as non-cumulative if it really is non-cumulative)?</i></p>	<p>This is answered in more detail @ <a href="http://www.hmrc.gov.uk/payerti/payroll/non-standard/week-53.htm">http://www.hmrc.gov.uk/payerti/payroll/non-standard/week-53.htm</a>, with the most relevant extract being;</p> <p>Completing a Full Payment Submission for 'week 53' payments</p> <p>When you make a 'week 53' payment to submit your employee pay details to HMRC in a Full Payment Submission, you enter one of the following tax week numbers:</p> <ul style="list-style-type: none"> <li>• '53' if there are 53 weekly payments in the year</li> <li>• '54' if there are 27 fortnightly payments in the year</li> <li>• '56' if there are 14 four-weekly payments in the year</li> </ul> <p>Do not change the final tax code to week 1 if the only reason you have used week 1 is to calculate a payment on week 53.</p> <p>The software will cater for this automatically.</p>	<p>✓</p> <p>K53/503 WH13975 2</p>
161.	<p><i>I have been informed about the need to use an 'H correction to earlier submission' reason for a leaver, what is this all about?</i></p>	<p>HMRC has clarified that late reporting reason 'H Correction to earlier submission' must be used for employees who are marked as leavers in an earlier pay period (in Opera 3 these are marked as 'D' type leavers on the Payroll - Processing - Leavers form). You do not need to update the employee record manually with the late reporting reason - Opera 3 will automatically include this reason in the next FPS.</p>	<p>✓</p>
<b>EPS</b>			
162.	<p><i>The EPS, is this ran if you make any form of statutory payments to employees in a pay period OR is it just if you recover statutory payments?</i></p>	<p>The EPS is to report recovered statutory amounts which will affect your payment to HMRC. If you processed statutory payments of things like SMP, ASPP, OSPP, SAP, employers are generally entitled to reclaim either 92% or 100 + 3% (If entitled to SER), which means an EPS will be required.</p> <p>The FPS will hold information about the actual payment to the employee where the EPS will hold the adjustment made to value for payment to HMRC</p>	<p>✓</p> <p>THIS141T H1362104 67</p>
163.	<p><i>Can I submit an EPS for No Payments due early?</i></p>	<p>HMRC do not allow a 'no payments due EPS' for the current tax month to actually be sent during the current tax month; in the example of wanting to send it on the 12/4 for April, the 'no payments for April' EPS can only be sent on or after the 6th of May i.e. the employer has to wait until after the tax month has finished before they can send it but before the 19<sup>th</sup> of May.</p> <p>You can send it for a future period if required – which would be the other settings for a period of inactivity to be reported on.</p>	<p>✓</p> <p>TANE46C A1371202 14</p>

<p>164. <i>Do I still need to send an EPS when there is no adjustments?</i></p>	<p>No. It could be that you don't send an EPS until the Last EPS of the year (if no adjustments are made at all during the year) which must be done as it contains several declarations the employer must complete.</p>	<p>✓ EEDT60D O138137 294</p>
<p>165. <i>The client in question runs two separate companies for Payroll, both for Monthly payrolls only, and consolidates the P32 every month. Given that the EPS will be done once a month separately from each company (I understand there is no amalgamation of submission files in OFM unlike the current end of year returns in OFM) he has asked if the P32 consolidation needs to be done and if this will affect his monthly return?</i></p>	<p>In regards to the EPS – that's not really correct. The Employer will only send one EPS for the whole "PAYE Scheme" – so they still need to consolidate their P32 as they do now and then create the EPS from the main designated Company. Only 1 EPS for the PAYE Scheme (Company as a whole) will be required for each tax month. They should not send an EPS from both "opera" companies for the same tax period.</p>	<p>✓ INQU419 TH139362 812</p>
<p>166. <i>If handing over the Student Loan / Processing a student loan through the payroll, is it required on the EPS submission?</i></p>	<p>No it is not required on the EPS as the details are included in the FPS for the employee repaying the student loan.</p>	<p>✓ OVER119I F1401933 52</p>
<p>167. <i>Must the employer maintain the P32 PAID details?</i></p>	<p>It is not mandatory, but highly recommended. It means you can confirm what is owed to HMRC has been paid as the user creates a "payment" record line to record it.</p>	<p>✓ PLOY48M U1411227 99</p>
<p>168. <i>Do you send an EPS with 'no payment due' ticked on, if you are recovering more in PAYE/NICs than you owe?</i></p>	<p>In these circumstances we still believe you send an EPS with no requirement to flag it as a no payment due. We do not believe that flag needs to be switched on in that scenario though you can always check with HMRC. The data guide for this flag is as follows; 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. 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. <a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/rti-dataitem-13-14.pdf">http://www.hmrc.gov.uk/softwaredevelopers/rti/rti-dataitem-13-14.pdf</a> If the reclaim is higher, well this would mean employees have been paid. So I would expect an EPS to be sent without the flag switched on as the above is specific guidance of when to use it.</p>	<p>✓ ANEP105 DO14218 1622</p>
<p>169. <i>EPS is monthly not weekly?</i></p>	<p>Correct, an EPS is Monthly (rare cases quarterly).</p>	<p>✓ HLYN26E P1439037 8</p>
<p>170. <i>If there is a company shutdown, do you need to send an eps for no payment for the shutdown weeks?</i></p>	<p>It depends. In most circumstances, probably not. If there is any payments in that "period" – month (refer to the P32 breakdown for which weeks belong to which month etc) then an FPS is sent, which there will be a payment to HMRC. The 'no payment' flag is reserved for a period (whole period – P32 period) where no Tax or NI is collected on behalf of HMRC. It may be, where the holiday payment is made if covering 4 or more weeks – basically for a whole P32 period, to whether an EPS with the no payment flag is selected. We advise to select this flag if you have made no payments to employees or directors for an earlier period of one or more complete tax months, and so an FPS was not submitted. If no payments were made in a one or more complete tax months (so there was no FPS to submit) you must submit an EPS and indicate</p>	<p>✓ ACOM97I F1441745 66</p>

		no payment is due and show dates in 'no payments due' fields.		
171.	<i>The EPS, do you send this each period of payment or just when you pay the HMRC on the 19th of the month?</i>	<p>The EPS must be submitted before payment to HMRC is due on the 19th of the following tax month. Logically, most employers should send the EPS before paying HMRC to avoid potential queries (in case of adjustments for recovered amounts etc). This is because all the FPS will have been submitted and HMRC will expect a certain amount based on those submissions. They will not know of any recovered adjustments until an EPS informs them of this.</p> <p>This submission is used to reduce the charge calculated from the most recent FPS submission. It is also used to notify HMRC if no employees are paid in a pay period meaning Income Tax, NI, and other deductions such as student loans are not due. If this is your first EPS the year to date figures for any recovered payments for statutory payments, CIS Deductions and NICs Holiday in the current year are also included.</p> <p>The year to-date recoverable amounts displayed on page two are derived from the Payroll - P32 Processing form. If you operate more than payroll company using the same Accounts Office reference, the EPS must be sent from the consolidation P32 company (defined in the P32 Co. Consolidation box on the Payroll - Utilities - Set Options form).</p> <p>Further useful information can be found @ <a href="http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#3">http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#3</a></p>	✓	YOUS104 TH145180 756
172.	<i>If you are paid in advance on say 10th of the month for the whole month, should for example April's EPS be sent in may?</i>	No not necessarily. If you have completed all the payments/FPS files for April by the 10 <sup>th</sup> April, then you can submit an EPS afterwards. An EPS must be sent before the deadline of the 19 <sup>th</sup> of the following month. Logically you would probably send this on or before you pay HMRC so that any adjustments are already reported by the time HMRC get the actual payment.	✓	AID1191F 14619335 2
173.	<i>If you send an EPS will it automatically edit the P32 form or do you need to do this manually?</i>	<p>The EPS will take figures from the P32 tables. There is no update as such from the EPS to the P32.</p> <p>If you edit the recovered figures in the EPS wizard, this cannot update the P32, however any edits on the P32 will come through on the respective EPS.</p> <p>In terms of a "Payment" record in the P32, that is still a manual process. The EPS is only reporting any adjustments to what is owed to HMRC, it is not the actual payment to HMRC.</p>	✓	ANEP941F 14717184 6
174.	<i>Assuming you edit the EPS values, so if you then pay HMRC and update the actual amount paid in P32 it won't go to zero if you pay including the changes?</i>	No it will not be zero. This is the same scenario in current circumstances say if you have two payroll systems (one Pegasus Opera 3, one Capital Gold Payroll). You would decide to update system 1 with the amount paid – but that will only hold it's systems values, nothing from the other system.	✓	OUED152 AS148218 523
175.	<i>If you have two different companies under same PAYE scheme - if consolidating the P32 does this cause an issue? Following on from this, if the company data held in different folders under server vfp\data folder – how will this be handled?</i>	<p>No, the P32 consolidation will not cause problems, in fact in the scenario of two companies under the same PAYE Scheme, it would be suggested that you run a consolidation before an EPS is created and sent.</p> <p>Having data in separate folders for the respective companies will make no difference and is probably advised. As long as they are part of the same system and can be consolidated – this will work fine. However companies from multiple systems cannot be consolidated or linked as such.</p>	✓	TWOD113 IF149188 414
176.	<i>In Tax Month 12 I have to send an EPS for definite and ensure to mark it as the last one of the year. Do I have to send a regular and a final EPS?</i>	<p>Information on HMRC's website indicates that you would just send the final EPS of the year. However if you send both a regular EPS for month 12 and a Final EPS as well, this should be accepted by HMRC. Please ensure that the Final EPS is sent after the regular file.</p> <p><a href="http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#4">http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#4</a></p>	✓	H1211471 N150214 899
177.	<i>I have a weekly payroll and I don't pay HMRC until the 15<sup>th</sup> of the following month as we</i>	<p>Currently the system works as follows;</p> <p>A calculate is run and the P32 is updated. The EPS takes it's values from the P32. So if you have recovering values say for week 5 and 6</p>	✓	KLVP2761 H1512944 62

<p><i>know the deadline is the 19<sup>th</sup>. In this scenario I will have potentially processed several weeks that belong to the following Tax Month for P32 purposes. How does the system handle this?</i></p>	<p>(as you processed these before the 15<sup>th</sup>) which on the P32 belong to Tax Month 2. When running the EPS on the 15<sup>th</sup> (i.e. for Tax Month 1) then the year-to-date values are pulled through in the EPS (which will include week 5 and 6). As the EPS is allowed to be sent before the payment to HMRC (Ideally it would be sent before payment), we recommend the following procedure; Run all the weekly payrolls for that Tax month period (i.e. 1-4 and the P32 can be used for confirmation), before running the next weeks payroll, create and submit the EPS. If the user forgets to process this, they can adjust the values in the EPS submission during the wizard and use the appropriate P32 values if required. We also suggest an enhancement is logged to potentially offer more “month friendly” processing of the EPS.</p>	
<p>178. <i>How do I handle CIS collected on behalf of HMRC? Basically – how can I handle CIS Payments with the Payroll / EPS?</i></p>	<p>This needs to be processed manually/separately as the EPS cannot handle CIS Payments. The CIS Payments to be made is nothing to do with payroll and hasn’t been in Opera and must be handled separately or with appropriate software. CIS Deductions however are allowed to be offset against either CIS Payments or monthly/quarterly payment of the tax/National Insurance – hence CIS deductions suffered can be entered for an EPS. <a href="http://www.hmrc.gov.uk/cis/returns/returns-records.htm">http://www.hmrc.gov.uk/cis/returns/returns-records.htm</a></p>	<p>✓ DLEC15 HO15219 0074</p>
<p>179. <i>How do I handle CIS deductions suffered?</i></p>	<p>The CIS deductions suffered can be entered on the EPS if applicable. Further information may be found @ <a href="http://www.hmrc.gov.uk/manuals/cisrmanual/Pdfs/cis132.pdf">http://www.hmrc.gov.uk/manuals/cisrmanual/Pdfs/cis132.pdf</a> Companies who suffer CIS deductions from their income as a subcontractor can now set these off against their monthly or quarterly payments to HM Revenue &amp; Customs. Companies can reduce their tax/National Insurance contributions or CIS payments by the amount of CIS deductions they have suffered. Only companies are affected by this arrangement. It is not available to individual subcontractors or partnerships. HMRC detail the requirement that you will only need to make an entry if you are a limited company 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.</p>	<p>✓ DLEC40H O153112 1</p>
<p>180. <i>Box 25 deductions made from subcontractors and Box 30 CIS deductions suffered, how do you handle deductions made from sub contractors/CIS?</i></p>	<p>This can be answered in several ways and is covered in separate queries earlier in the document. <i>How do I handle CIS collected on behalf of HMRC? Basically – how can I handle CIS Payments with the Payroll / EPS?</i> <i>Example Note: Box 25 from P35 (requires CIS300 forms-basically handled separately to the Payroll – not on EPS)</i> This needs to be processed manually/separately as the EPS cannot handle CIS Payments. The CIS Payments to be made is nothing to do with payroll and hasn’t been in Opera and must be handled separately or with appropriate software. CIS Deductions however are allowed to be offset against either CIS Payments or monthly/quarterly payment of the tax/National Insurance – hence CIS deductions suffered can be entered for an EPS. <a href="http://www.hmrc.gov.uk/cis/returns/returns-records.htm">http://www.hmrc.gov.uk/cis/returns/returns-records.htm</a> <i>How do I handle CIS deductions suffered? – box 30</i> The CIS deductions suffered can be entered on the EPS if applicable. Further information may be found @ <a href="http://www.hmrc.gov.uk/manuals/cisrmanual/Pdfs/cis132.pdf">http://www.hmrc.gov.uk/manuals/cisrmanual/Pdfs/cis132.pdf</a> Companies who suffer CIS deductions from their income as a subcontractor can now set these off against their monthly or quarterly payments to HM Revenue &amp; Customs. Companies can reduce their tax/National Insurance contributions or CIS payments</p>	<p>✓ CTIO138B O154208 216</p>

	<p>by the amount of CIS deductions they have suffered. Only companies are affected by this arrangement. It is not available to individual subcontractors or partnerships.</p> <p>HMRC detail the requirement that you will only need to make an entry if you are a limited company 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.</p>			
181.	<p><i>The Holiday PAY NIC concessions as seen on the EPS form, are they still valid?</i></p>	<p>Yes, but note that these are not the same ones as the CIHP seen in the 2012/13 or previous tax years when submitting “holiday values”. There is a note added in the EPS section of the training manual; The holiday value entered for an EPS is defined as follows; Value of NICs holiday year to date -This only applies to employers who are registered for the Regional Employer NICs Holiday for New Businesses scheme. 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>. This is different to the NIC Construction Holiday scheme which ceased in 2012. “Note - National Insurance Concession for CIHP: From 30 October 2012 the National Insurance Concession for CIHP will be removed. From that date any holiday pay using a CIHP payment type is then subject to both employer’s and employee’s national insurance contributions.</p> <p>Existing payment profiles for CIHP should not be used after that date. Instead a new payment profile must be created with an empty Type and with at least the NI’able box selected. “</p>	✓	YPAY78T H1551565 39
182.	<p><i>Is there a deadline for an EPS or when should I send it?</i></p>	<p>Getting reporting in real time right</p> <p>You report your payroll information by submitting Full Payment Submissions (FPS) and amounts you are claiming, for example statutory payments, on Employer Payment Summaries (EPS). You should also use an EPS to tell us that you have no FPS to send to us as without it we will collect what we believe is due.</p> <p>To offset any statutory payments recovered against PAYE/NICs for a particular tax month/quarter you need to file your EPS within 14 days of the end of that tax period i.e. by 19th. So for month 1 (6 April to 5 May) you need to file any EPS by 19 May to offset any statutory payments recovered against PAYE/NICs for month 1.</p> <p>It is therefore good practice to file your EPS as soon as possible after your final FPS for the tax month.</p> <p>Remember that both the FPS and EPS submissions should always reflect year-to-date figures – that is from the start of each tax year to date. And both returns and payments must align to tax rather than calendar periods – for example a tax month is the 6th day of one month to the 5th day of the next.</p> <p>You can use our online PAYE Liabilities &amp; Payments Viewer as a means of confirming the submissions that HMRC has received from you as at the 6th and 20th of each month. You can also view all payments made, but please note that there is a slight delay in the payment information reaching the Viewer so any very recent payments may not be shown.</p> <p>If you are a contractor you should still file CIS returns on time each month reporting subcontractor tax deductions – if you don’t you will be subject to penalties.</p>	✓	EADL56IS 15613263 8
183.	<p><i>What if you are not aware that this is your final eps for the year?</i></p>	<p>We need to emphasise that in Opera the EPS is used to submit the EOY questions &amp; declarations to HMRC, so all Opera customers will have to submit an EPS at EOY (and mark it as the final one of the year) i.e. even if they have no statutory payment recovery and compensation values - as they can be left as zero if no values apply).</p>	✓	AREN67W H1571450 82

	<p>The EPS is sent on a monthly (rarely quarterly) basis and is used for submitting any adjustments to what you owe to HMRC.</p> <p>This submission is used to reduce the charge calculated from the most recent FPS submission. It is also used to notify HMRC if no employees are paid in a pay period meaning Income Tax, NI, and other deductions such as student loans are not due. If this is your first EPS the year to date figures for any recovered payments for statutory payments, CIS Deductions and NICs Holiday in the current year are also included.</p> <p>The EPS must be submitted before payment to HMRC is due on the 19th of the following tax month.</p> <p>Further useful information about the EPS can be found @ <a href="http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#3">http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#3</a></p> <p>In summary, the company will/should know it's the final one for the year as it will be the one they need to submit for period (month) 12. However as it is the submission for the final period of the year, it has to be processed. So when the payment is due for the period 12 (march), this would be classed as the final EPS of the year which will also include declarations as used to be seen in OFM for EOY .Net files.</p>	
<p>184. <i>Can I send a 2<sup>nd</sup> / re-send a correcting EP?</i></p>	<p>Yes you should be fine to send a second EPS, however you can always confirm with HMRC directly.</p> <p>HMRC require the correct figures. For further information, please see the following link; <a href="http://www.hmrc.gov.uk/payerti/reporting/errors.htm#5">http://www.hmrc.gov.uk/payerti/reporting/errors.htm#5</a></p>	<p>✓ 2ND/43C A1116228</p>
<p><b>NVR</b></p>		
<p>185. <i>The NINO request, how does the information get sent back to us?</i></p>	<p>HMRC / DWP should confirm updates by e-mail with the employer able to “log onto” the GNS/DPS internet system to “retrieve” the information, which they can then manually apply to the EE in Payroll Processing.</p> <p>The current version of Opera 3 does not offer an “import” or “automatic update” routine for data sent back from DPS regarding employees (such as Tax code changes or NINO Verifications). The software will offer the ability to send NINO Verification Requests (NVR).</p> <p>Some information may be found at the following starting point; <a href="http://www.hmrc.gov.uk/employers/doitonline/viewing-index.htm">http://www.hmrc.gov.uk/employers/doitonline/viewing-index.htm</a></p>	<p>✓ QUES63T H1581406 84</p>
<p>186. <i>I have not sent an FPS yet or EAS or only just sent my FPS, but now I am trying to send an NVR – why is it being rejected?</i></p>	<p>HMRC clarify that the employer is supposed to wait for 2 weeks after their first FPS before sending an NVR.</p> <p>There are specific rules and further information can be found @ <a href="http://www.hmrc.gov.uk/news/rti-nvr.htm">http://www.hmrc.gov.uk/news/rti-nvr.htm</a></p>	<p>✓ ENTA122I H1591957 74</p>
<p>187. <i>General Real Time Information and National Insurance Verification Requests (NVRs) queries</i></p>	<p>We have received a number of queries regarding verifying or obtaining National Insurance numbers for the purpose of reporting PAYE in real time.</p> <p>Firstly, employers are receiving rejections for National Insurance number Verification Requests (NVRs). These rejections are correct due to the employer sending the request before they have made their first Full Payment Submission (FPS).</p> <p>You cannot send an NVR until you have started to send PAYE information in real time. You should wait two weeks after sending your first FPS before sending an NVR.</p> <p>Whilst HMRC requires employers to provide correct National Insurance numbers for their employees in their PAYE submissions wherever possible, there will be occasions where a National</p>	<p>✓ ALTI89GE 16016721 3</p>

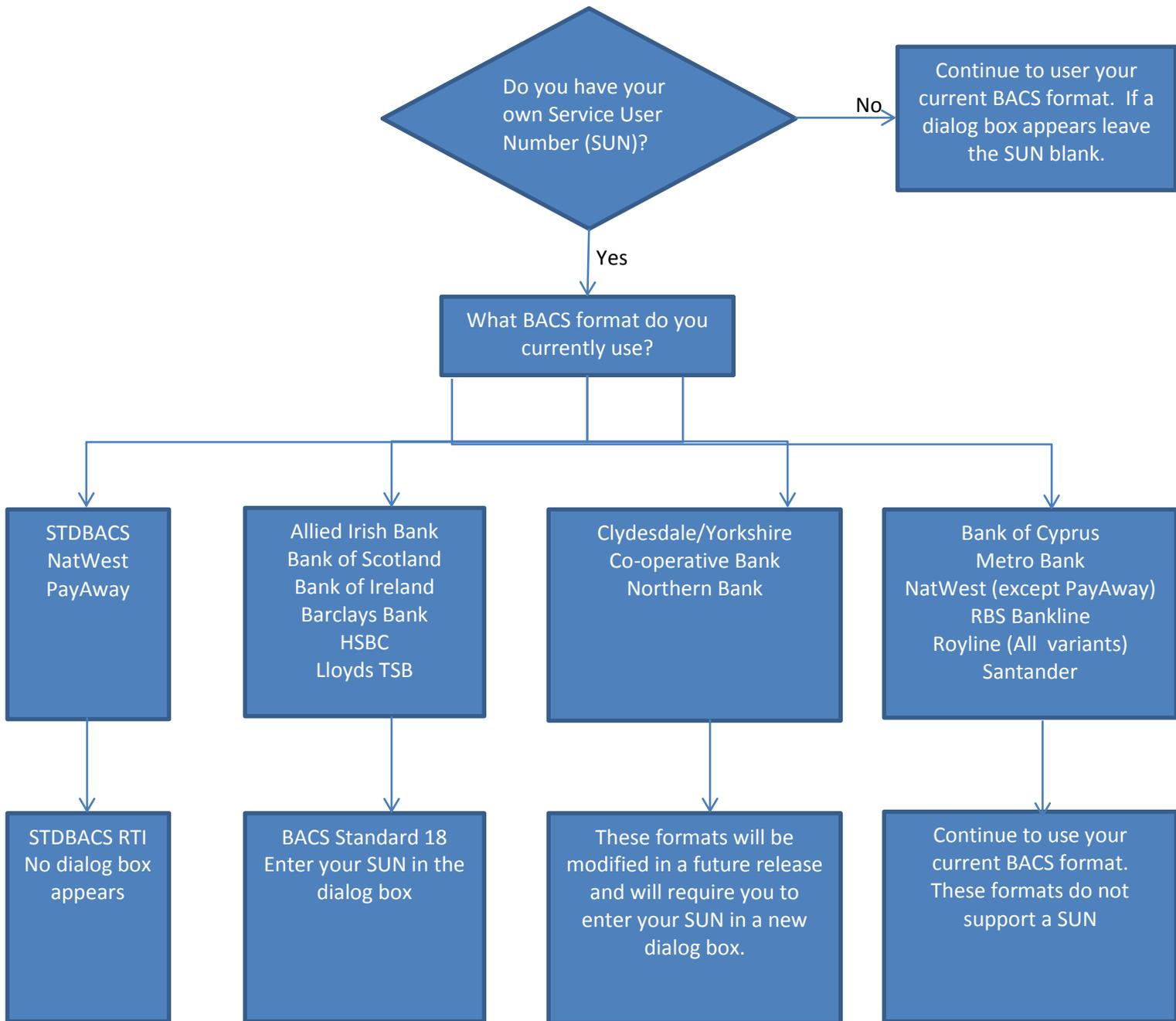
	Insurance number isn't available (for instance, when an employee is under 16 years old).		
	In these cases you must leave the National Insurance number field blank. You must not use an incorrect or 'dummy' National Insurance number. It is essential that, when a National Insurance number forms part of a real time PAYE submission, it is correct.		
188.	<i>Does the upgrade offer DPS upload functionality?</i>	No. The current version of Opera 3 does not offer an “import” or “automatic update” routine for data sent back from DPS regarding employees (such as Tax code changes or NINO Verifications). The software offers the ability to send NINO Verification Requests (NVR). HMRC / DWP should confirm updates by e-mail with the employer able to “log onto” the GNS/DPS internet system to “retrieve” the information, which they can then manually apply to the EE in Payroll Processing.	✓ GRAD48D 0161122 799
<b>RTI Validator</b>			
189.	<i>Do the RTI Validator files need to be copied into the Server?</i>	No, the files must be placed in the Client folder containing the respective Opera executable.	✓ ALID61DO 16213843 3
190.	<i>If a user has full access to Personnel, can they still run the RTI Validator utility?</i>	They will be able to log in but not run the validation check. Payroll Processing is required on the user profile.	✓ SFUL85IF 16316341 2
191.	<i>How does the license for RTI Validator work?</i>	After you install (copy the files) the RTI Validator, the first time you run the utility, you have to activate it. This will adjust the Opera.sys as required.	✓ ELIC44HO 16411757 1
192.	<i>Has the RTI Validator been tested with multiple systems?</i>	Yes, several tests have been carried out on the RTI Validator with multiple systems.	✓ VALU56HA 16513263 8

Hyperlink	Summary Details
<a href="http://partners.pegasus.co.uk/content.asp?PageId=3025">http://partners.pegasus.co.uk/content.asp?PageId=3025</a>	<b>Pegasus Partner Website</b>
<a href="http://search.hmrc.gov.uk/kb5/hmrc/hmrc/results.page?qt=RTI+Submissions">http://search.hmrc.gov.uk/kb5/hmrc/hmrc/results.page?qt=RTI+Submissions</a>	RTI Search result from HMRC
<a href="http://search2.hmrc.gov.uk/kb5/hmrc/contactus/view.page?record=E-XoEk1ZrZk">http://search2.hmrc.gov.uk/kb5/hmrc/contactus/view.page?record=E-XoEk1ZrZk</a>	Contact HMRC Search results
<a href="http://www.albany.co.uk/knowledge-centre/organisations/">http://www.albany.co.uk/knowledge-centre/organisations/</a>	<b>Albany Website</b>
<a href="http://www.bacs.co.uk/Bacs/Corporate/Pages/default.aspx">http://www.bacs.co.uk/Bacs/Corporate/Pages/default.aspx</a>	<b>BACS website</b>
<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>	Business Link for further information regarding new starters and using Passports
<a href="http://www.hmrc.gov.uk/cis/returns/returns-records.htm">http://www.hmrc.gov.uk/cis/returns/returns-records.htm</a>	Details on how CIS returns are processed
<a href="http://www.hmrc.gov.uk/ebu/12-13internet-td-part4-v1.pdf">http://www.hmrc.gov.uk/ebu/12-13internet-td-part4-v1.pdf</a>	2012/2013 Payroll test data general validation tests document for testing software
<a href="http://www.hmrc.gov.uk/employers/doitonline/viewing-index.htm">http://www.hmrc.gov.uk/employers/doitonline/viewing-index.htm</a>	HMRC details for Viewing your PAYE notices and reminders
<a href="http://www.hmrc.gov.uk/forms/starterchecklist.pdf">http://www.hmrc.gov.uk/forms/starterchecklist.pdf</a>	Interactive starter checklist form from HMRC
<a href="http://www.hmrc.gov.uk/guidance/480.pdf">http://www.hmrc.gov.uk/guidance/480.pdf</a>	A HMRC tax guide on Expenses and benefits – manual 480
<a href="http://www.hmrc.gov.uk/guidance/cwg2.pdf">http://www.hmrc.gov.uk/guidance/cwg2.pdf</a>	Standard latest CWG2 guide - Employer Further Guide to PAYE and NICs
<a href="http://www.hmrc.gov.uk/guidance/cwg2chapter5.pdf">http://www.hmrc.gov.uk/guidance/cwg2chapter5.pdf</a>	Specific extract of chapter 5 of the CWG2 regarding Expenses & Benefits – Payrolled and P11D
<a href="http://www.hmrc.gov.uk/helpsheets/e13.pdf">http://www.hmrc.gov.uk/helpsheets/e13.pdf</a>	Standard latest E13 guide – Day to Day payroll
<a href="http://www.hmrc.gov.uk/manuals/cisrmanual/Pdfs/cis132.pdf">http://www.hmrc.gov.uk/manuals/cisrmanual/Pdfs/cis132.pdf</a>	Construction Industry Scheme - Record of amounts set-off form (132) & details
<a href="http://www.hmrc.gov.uk/manuals/pommanual/PAYE5011.htm">http://www.hmrc.gov.uk/manuals/pommanual/PAYE5011.htm</a>	PAYE5011 - Background: real time information (RTI): new employers joining RTI from November 2012
<a href="http://www.hmrc.gov.uk/manuals/pommanual/PAYE55001.htm">http://www.hmrc.gov.uk/manuals/pommanual/PAYE55001.htm</a>	PAYE55001 - Employer returns: RTI submissions: introduction
<a href="http://www.hmrc.gov.uk/manuals/tctmanual/tctm02452.htm">http://www.hmrc.gov.uk/manuals/tctmanual/tctm02452.htm</a>	TCTM02452 - Entitlement: WTC entitlement - Qualifying remunerative work: Hours worked - employed earners. Information linked to TC assessment
<a href="http://www.hmrc.gov.uk/nic/dc-abolition.htm">http://www.hmrc.gov.uk/nic/dc-abolition.htm</a>	Details regarding the Defined Contribution (pensions) abolition
<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>	HMRC details and guidance on when an employee leaves or retires
<a href="http://www.hmrc.gov.uk/payee/employees/start-leave/new-employee.htm#7">http://www.hmrc.gov.uk/payee/employees/start-leave/new-employee.htm#7</a>	HMRC details and guidance on when an employee leaves or retires – specific link to when an Employee gives you a P45 late
<a href="http://www.hmrc.gov.uk/payee/employees/start-leave/new-employee-">http://www.hmrc.gov.uk/payee/employees/start-leave/new-employee-</a>	Taking on a new employee - employee gives you a form P45 late –

<a href="#">latep45.htm</a>	extension of details from the previous link
<a href="http://www.hmrc.gov.uk/payee/forms-publications/onlineorder.htm#0x">http://www.hmrc.gov.uk/payee/forms-publications/onlineorder.htm#0x</a>	HMRC Stationary Online Ordering link
<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>	Regional employer NICs holiday for new businesses information
<a href="http://www.hmrc.gov.uk/payee/payroll/paydays/change-day.htm">http://www.hmrc.gov.uk/payee/payroll/paydays/change-day.htm</a>	HMRC guidance for moving payday to a different day of the week/month
<a href="http://www.hmrc.gov.uk/payee/payroll/paydays/change-interval.htm">http://www.hmrc.gov.uk/payee/payroll/paydays/change-interval.htm</a>	HMRC guidance for changing the interval between paydays
<a href="http://www.hmrc.gov.uk/payee/payroll/pensions.htm">http://www.hmrc.gov.uk/payee/payroll/pensions.htm</a>	Guidance on how to handle PAYE for pension and annuity payments
<a href="http://www.hmrc.gov.uk/payee/payroll/year-end/annual-return.htm#15">http://www.hmrc.gov.uk/payee/payroll/year-end/annual-return.htm#15</a>	Information in regards to test submissions for EOY - Test your return before submission
<a href="http://www.hmrc.gov.uk/payerti/employee/changes/leave-of-absence.htm">http://www.hmrc.gov.uk/payerti/employee/changes/leave-of-absence.htm</a>	HMRC interpretation of when an Employee takes a leave of absence
<a href="http://www.hmrc.gov.uk/payerti/employee-starting/new-emp-info.htm#6">http://www.hmrc.gov.uk/payerti/employee-starting/new-emp-info.htm#6</a>	Information on Notifying and getting new employee information right – specifically if your employee gives you a P45 after your first Full Payment Submission for them
<a href="http://www.hmrc.gov.uk/payerti/employee-starting/verify-nino.htm#4">http://www.hmrc.gov.uk/payerti/employee-starting/verify-nino.htm#4</a>	Information on Notifying and getting new employee information right – specifically to check an employee's National Insurance number
<a href="http://www.hmrc.gov.uk/payerti/exb/basics.htm">http://www.hmrc.gov.uk/payerti/exb/basics.htm</a>	HMRC guidance under RTI for Expenses and benefits: the basics
<a href="http://www.hmrc.gov.uk/payerti/getting-started/payroll-summaries/eps.htm">http://www.hmrc.gov.uk/payerti/getting-started/payroll-summaries/eps.htm</a>	Employer Payment Summary checklist
<a href="http://www.hmrc.gov.uk/payerti/getting-started/rti.htm">http://www.hmrc.gov.uk/payerti/getting-started/rti.htm</a>	Preparing to operate PAYE in real time
<a href="http://www.hmrc.gov.uk/payerti/getting-started/rti.htm#7">http://www.hmrc.gov.uk/payerti/getting-started/rti.htm#7</a>	Preparing to operate PAYE in real time – specifically in regard to being ready to update HMRC with your latest payroll data
<a href="http://www.hmrc.gov.uk/payerti/paying/deadline.htm#11">http://www.hmrc.gov.uk/payerti/paying/deadline.htm#11</a>	How you calculate the amount of PAYE to pay
<a href="http://www.hmrc.gov.uk/payerti/payroll/non-standard/extra-payments.htm">http://www.hmrc.gov.uk/payerti/payroll/non-standard/extra-payments.htm</a>	Guidance on extra payments on a day other than the usual payday
<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>	Pension and annuity payments - PAYE in special situations - Specifically Trivial commutation payments
<a href="http://www.hmrc.gov.uk/payerti/reporting/employee-records.htm">http://www.hmrc.gov.uk/payerti/reporting/employee-records.htm</a>	Information you must get right when running your payroll
<a href="http://www.hmrc.gov.uk/payerti/reporting/errors.htm">http://www.hmrc.gov.uk/payerti/reporting/errors.htm</a>	Guidance on correcting payroll errors - current year
<a href="http://www.hmrc.gov.uk/payerti/reporting/late-reporting.htm">http://www.hmrc.gov.uk/payerti/reporting/late-reporting.htm</a>	Guidance on what happens if you don't report payroll information on time
<a href="http://www.hmrc.gov.uk/payerti/reporting/payroll-alignment.htm#4">http://www.hmrc.gov.uk/payerti/reporting/payroll-alignment.htm#4</a>	First report - checking your payroll records match with HMRC's - specifically Payrolls run on or around 6 April 2013
<a href="http://www.hmrc.gov.uk/payerti/reporting/payroll-alignment.htm#8">http://www.hmrc.gov.uk/payerti/reporting/payroll-alignment.htm#8</a>	First report - checking your payroll records match with HMRC's - specifically what to do after you send your first submission and match your payroll records
<a href="http://www.hmrc.gov.uk/payerti/reporting/payroll-faqs.htm">http://www.hmrc.gov.uk/payerti/reporting/payroll-faqs.htm</a>	List & Links of Payroll professionals and employer FAQs
<a href="http://www.hmrc.gov.uk/payerti/reporting/what-to-report.htm#2">http://www.hmrc.gov.uk/payerti/reporting/what-to-report.htm#2</a>	Guidance on what payroll information to report – specifically Employee identity
<a href="http://www.hmrc.gov.uk/payerti/reporting/what-to-report.htm#7">http://www.hmrc.gov.uk/payerti/reporting/what-to-report.htm#7</a>	Guidance on what payroll information to report – specifically on an Employer Payment Summary (EPS)
<a href="http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm">http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm</a>	Guidance on When to report your payroll information
<a href="http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#1">http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#1</a>	Guidance on When to report your payroll information – specifically Aligning your payroll information with HMRC's records
<a href="http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#2">http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#2</a>	Guidance on When to report your payroll information – specifically regarding Regular payments to employees, extra payments and alterations
<a href="http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#3">http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#3</a>	Guidance on When to report your payroll information – specifically concerning Exceptions to reporting PAYE information 'on or before' paying an employee
<a href="http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#4">http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#4</a>	Guidance on When to report your payroll information – specifically of the Relaxation of reporting arrangements for small businesses with fewer than 50 employees
<a href="http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#6">http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#6</a>	Guidance on When to report your payroll information – specifically in regards to Annual schemes
<a href="http://www.hmrc.gov.uk/payerti/troubleshoot/index.htm">http://www.hmrc.gov.uk/payerti/troubleshoot/index.htm</a>	Troubleshooting – A great link for troubleshooting/links/FAQs and more
<a href="http://www.hmrc.gov.uk/rti/cross-reference.pdf">http://www.hmrc.gov.uk/rti/cross-reference.pdf</a>	Guidance on Real Time Information and Bacs
<a href="http://www.hmrc.gov.uk/rti/developerfaqs.htm#4">http://www.hmrc.gov.uk/rti/developerfaqs.htm#4</a>	Real Time Information (RTI): frequently asked questions for software developers specifically in regards to what is included in the mandatory fields (pay date, frequency, hours worked etc) for employees within the First FPS who are not receiving a payment during the period?
<a href="http://www.hmrc.gov.uk/rti/dip/dip003.pdf">http://www.hmrc.gov.uk/rti/dip/dip003.pdf</a>	Pay As You Earn - How to record employee information accurately - Real Time Information
<a href="http://www.hmrc.gov.uk/rti/employerfaqs.htm">http://www.hmrc.gov.uk/rti/employerfaqs.htm</a>	Operating PAYE in real time (RTI) - Now redirects to a new homepage for RTI
<a href="http://www.hmrc.gov.uk/rti/employerfaqs.htm#5">http://www.hmrc.gov.uk/rti/employerfaqs.htm#5</a>	Now redirects to a new homepage for RTI
<a href="http://www.hmrc.gov.uk/rti/ir35.pdf">http://www.hmrc.gov.uk/rti/ir35.pdf</a>	Real Time Information: Impact on IR35 customers
<a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/12-13-data-items.pdf">http://www.hmrc.gov.uk/softwaredevelopers/rti/12-13-data-items.pdf</a>	Guidance on inclusion of data items on a submission-by-submission basis for 2012-13

<a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/developerfaqs.htm">http://www.hmrc.gov.uk/softwaredevelopers/rti/developerfaqs.htm</a>	Real Time Information (RTI): frequently asked questions for software developers
<a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/developerfaqs.htm#4">http://www.hmrc.gov.uk/softwaredevelopers/rti/developerfaqs.htm#4</a>	Real Time Information (RTI): frequently asked questions for software developers – specifically in regards to Questions answered on the software developers technical pack
<a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/errors-corrects-payroll.pdf">http://www.hmrc.gov.uk/softwaredevelopers/rti/errors-corrects-payroll.pdf</a>	Guidance for ERRORS and CORRECTIONS to PAYROLL
<a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/payroll-alignment.pdf">http://www.hmrc.gov.uk/softwaredevelopers/rti/payroll-alignment.pdf</a>	Developers guidance for PAYE: RTI – specifically the Payroll Alignment
<a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/RTI_NFVR-2012-13_v2.0.pdf">http://www.hmrc.gov.uk/softwaredevelopers/rti/RTI_NFVR-2012-13_v2.0.pdf</a>	Non-Form Validation - Rules for Internet (Government Gateway) channel for Tax Year 2012/13 – Submission messages
<a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/rti-dataitem-13-14.pdf">http://www.hmrc.gov.uk/softwaredevelopers/rti/rti-dataitem-13-14.pdf</a>	Guidance on RTI Data Items from April 2013
<a href="http://www.hmrc.gov.uk/taxcredits/keep-up-to-date/changes-affect/work-changes/changes-to-hours.htm">http://www.hmrc.gov.uk/taxcredits/keep-up-to-date/changes-affect/work-changes/changes-to-hours.htm</a>	Changes to your working hours and tax credits
<a href="http://www.hmrc.gov.uk/taxcredits/start/claiming/income-hours/work-out-hours.htm">http://www.hmrc.gov.uk/taxcredits/start/claiming/income-hours/work-out-hours.htm</a>	How to work out usual working hours for your tax credits claim
<a href="http://www.legislation.gov.uk/ukxi/2013/521/contents/made">http://www.legislation.gov.uk/ukxi/2013/521/contents/made</a>	The Income Tax (Pay As You Earn) (Amendment) Regulations 2013
<a href="http://www.legislation.gov.uk/ukxi/2013/620/contents/made">http://www.legislation.gov.uk/ukxi/2013/620/contents/made</a>	The Income Tax (Construction Industry Scheme) (Amendment) Regulations 2013
<a href="http://www.legislation.gov.uk/ukxi/2013/622/contents/made">http://www.legislation.gov.uk/ukxi/2013/622/contents/made</a>	The Social Security (Contributions) (Amendment and Application of Schedule 38 to the Finance Act 2012) Regulations 2013
<a href="http://www.ukba.homeoffice.gov.uk/">http://www.ukba.homeoffice.gov.uk/</a>	UK Border agency website
<a href="http://www.ukba.homeoffice.gov.uk/visas-immigration/working/">http://www.ukba.homeoffice.gov.uk/visas-immigration/working/</a>	UK Border agency website – in regards to working in the UK
<a href="http://www.vocalink.com/">http://www.vocalink.com/</a>	Main Vocalink website
<a href="https://online.hmrc.gov.uk/shortforms/form/PAYENICoC?dept-name=PAYENI&amp;sub-dept-name=COC&amp;location=44&amp;origin=http://www.hmrc.gov.uk">https://online.hmrc.gov.uk/shortforms/form/PAYENICoC?dept-name=PAYENI&amp;sub-dept-name=COC&amp;location=44&amp;origin=http://www.hmrc.gov.uk</a>	HMRC Online form for Notification of a change in personal details
<a href="http://www.hmrc.gov.uk/copyright/">www.hmrc.gov.uk/copyright/</a>	Reporting a change to HM Revenue & Customs License agreement for HMRC content
<a href="http://www.nationalarchives.gov.uk/doc/open-government-licence/">www.nationalarchives.gov.uk/doc/open-government-licence/</a>	License agreement for general government content
<a href="http://www.hmrc.gov.uk/payee/employees/start-leave/special/students.htm">http://www.hmrc.gov.uk/payee/employees/start-leave/special/students.htm</a>	Guidance on processing students and the removal of the P38 form
<a href="http://www.hmrc.gov.uk/payerti/employee-starting/new-emp-info.htm">http://www.hmrc.gov.uk/payerti/employee-starting/new-emp-info.htm</a>	The following link provides substantial information that helps the process of getting new starters processed correctly.
<a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/RTI_NFVR-2012-13_v2.0.pdf">http://www.hmrc.gov.uk/softwaredevelopers/rti/RTI_NFVR-2012-13_v2.0.pdf</a>	Some of the RTI submission error messages that may be seen by end users
<a href="http://www.hmrc.gov.uk/news/rti-nvr.htm">http://www.hmrc.gov.uk/news/rti-nvr.htm</a>	Information about NVR submissions including when they can first be sent
<a href="http://www.hmrc.gov.uk/manuals/cisrmanual/Pdfs/cis132.pdf">http://www.hmrc.gov.uk/manuals/cisrmanual/Pdfs/cis132.pdf</a>	Company Construction Industry Scheme (CIS) deductions set off against monthly or quarterly tax/National Insurance contributions payments
<a href="http://www.hmrc.gov.uk/payerti/reporting/correcting-reports.pdf">http://www.hmrc.gov.uk/payerti/reporting/correcting-reports.pdf</a>	Correcting payroll reports misaligned with payment dates and tax periods
<a href="http://www.hmrc.gov.uk/cis/rti.pdf">http://www.hmrc.gov.uk/cis/rti.pdf</a>	Real Time Information (RTI) main changes and effects on the Construction Industry Scheme (CIS)
<a href="http://www.hmrc.gov.uk/news/payee-nino-without-suffixes.htm">http://www.hmrc.gov.uk/news/payee-nino-without-suffixes.htm</a>	NI Suffix code information
<a href="http://www.hmrc.gov.uk/news/rti-taxcodes.htm">http://www.hmrc.gov.uk/news/rti-taxcodes.htm</a>	<a href="http://www.hmrc.gov.uk/news/rti-taxcodes.htm">http://www.hmrc.gov.uk/news/rti-taxcodes.htm</a>
<a href="http://www.hmrc.gov.uk/payerti/payroll/non-standard/week-53.htm">http://www.hmrc.gov.uk/payerti/payroll/non-standard/week-53.htm</a>	Dealing with 'week 53' payments - At the end of the tax year, which ends on the 5 April each year, you may end up making an extra payment to your employees
<a href="http://www.jgpregs.org">www.jgpregs.org</a>	Local Government Pensions – further information
<a href="http://www.hmrc.gov.uk/employeeshareholder/index.htm">http://www.hmrc.gov.uk/employeeshareholder/index.htm</a>	Employee shareholder information
<a href="http://www.hmrc.gov.uk/manuals/pommanual/payee82001.htm">http://www.hmrc.gov.uk/manuals/pommanual/payee82001.htm</a>	Some information relating to foreign taxation
<a href="http://www.hmrc.gov.uk/payerti/getting-started/nics-holiday/calc.htm">www.hmrc.gov.uk/payerti/getting-started/nics-holiday/calc.htm</a>	NICs Holiday information
<a href="http://www.hmrc.gov.uk/payerti/reporting/what-to-report.htm#8">www.hmrc.gov.uk/payerti/reporting/what-to-report.htm#8</a>	What to report for RTI a summary guide with further links
<a href="http://www.hmrc.gov.uk/news/payee-nino-without-suffixes.htm">http://www.hmrc.gov.uk/news/payee-nino-without-suffixes.htm</a>	Dealing with NINOs without suffixes
<a href="http://www.hmrc.gov.uk/payerti/payroll/non-standard/week-53.htm">http://www.hmrc.gov.uk/payerti/payroll/non-standard/week-53.htm</a>	How to process a non standard week 53
<a href="http://www.hmrc.gov.uk/payerti/reporting/errors.htm#5">http://www.hmrc.gov.uk/payerti/reporting/errors.htm#5</a>	Error reporting and further information and guidance on how to process certain errors
<a href="http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#3">http://www.hmrc.gov.uk/payerti/reporting/when-to-report.htm#3</a>	Timings for RTI reporting. A run down of when to report and which files

## Appendix M – RTI & BACS & Hash Reference Flow Diagram



## Appendix N – Changing AE PRPs to align with Tax periods

### Introduction

This guidance only applies if:

- your staging date has passed and you are already assessing employees for automatic enrolment and
- the assessment is currently based on using a Pay Reference Period (PRP) that is aligned with the period of time that an employee is paid their regular wage or salary.

If you have not yet reached your staging date you must consider the PRP definition you wish to apply when you do start assessing your employees for automatic enrolment.

The Department for Work and Pensions (DWP) recently changed the legislation that affects the duties of employers to automatically enrol their employees.

In particular this affects how the pay reference period (PRP) is defined. Before 1<sup>st</sup> November 2013 the PRP was always aligned to the period of time that an employee is paid their regular wage or salary (their pay period). Now employers have a choice of either aligning the PRP with:

- their employees' pay period (the only option available prior to 1<sup>st</sup> November 2013), or
- income tax calendar weeks or months i.e. aligned with the income tax period (this is a new option).

Employers can use either PRP definition for their employees. It is also possible to use different definitions for different employees if required.

Prior to the Opera 3 (2.10) and Opera II (7.30) releases it was only possible to align your PRPs to the period of time when an employee is paid their regular wage or salary. Now in Opera it is possible to align your PRPs with the income tax period instead if required.

This guidance explains the process you must follow in Opera to switch the PRP definition to be aligned to the 'income tax period' (i.e. in the situation where employees are currently being assessed based on 'pay period PRPs').

### Guidance

This guidance relates to assessing employees who have not yet been auto enrolled. Those who have already been auto enrolled are not affected because they have already been assessed.

**Note:** employees who have already been auto-enrolled (regardless of whether they subsequently opted-out or not) are not affected by changing the PRP definition.

## Part 1 – Analysis of what process will be required

At the point the switchover in PRP definition is to occur, it is important to look at how the final PRP applicable under the 'old definition' relates to the start of the first PRP applicable under the 'new definition' (i.e. an 'income tax period PRP'). The relationship between the 'final old PRP' and the 'first new PRP' has an effect on how the employer must assess their employees at the point of the PRP switchover.

If there is a gap between the old and the new PRP you may need to do separate assessments for those;

- whose 22<sup>nd</sup> or 16<sup>th</sup> birthday falls within those extra days or,
- whose period of postponement ends on any of those extra days or,
- who choose to opt-in during those extra days.

### Example 1 – standard monthly paid employees

- Employees are paid monthly on the 28<sup>th</sup> of each month for the work performed during that calendar month.
- Prior to the switchover in PRP definition this means the PRP runs from the first day to the last day of the month.
- The employer decides that they wish to switch to using an 'income tax period PRP' instead.

The employer is about to pay employees for the month of May (i.e. May 28<sup>th</sup> pay day) so the employer decides that May will be the last pay day they will apply the 'old definition' PRP, with the employer then switching to 'new definition' ('income tax period') PRPs from the June pay day onwards.

This means:

- the final PRP that is applicable under the 'old definition' will be 1<sup>st</sup> May - 31<sup>st</sup> May.
- the first PRP applicable under the 'new definition' will be 6<sup>th</sup> June to 5<sup>th</sup> July (i.e. the income tax month that the June 28<sup>th</sup> pay day falls within).

Therefore for the May 28<sup>th</sup> pay day, the assessment process will ordinarily only consider employees with an assessment date that falls between 1<sup>st</sup> to 31<sup>st</sup> May. For the next pay day (June 28<sup>th</sup>) the assessment process will ordinarily only consider employees with an assessment date that falls between 6<sup>th</sup> June to 5<sup>th</sup> July.

This means there is a gap between the final old PRP and the first new PRP, specifically the days from 1<sup>st</sup> to 5<sup>th</sup> June inclusive (i.e. the 1<sup>st</sup> to 5<sup>th</sup> June do not fall in either the final old PRP or the first new PRP).

Therefore when assessing employees for the May 28<sup>th</sup> pay day the employer must also additionally assess (consider) employees with assessments dates from 1<sup>st</sup> to 5<sup>th</sup> June inclusive (i.e. a second assessment is required).

**Note:** in all likelihood the only employees for the May 28<sup>th</sup> pay run who will have an assessment date that falls within the 'extra days' of 1<sup>st</sup> to 5<sup>th</sup> June will be those:

- whose 22<sup>nd</sup> or 16<sup>th</sup> birthday falls within those extra days or,
- whose period of postponement ends on any of those extra days or,
- who choose to opt-in during those extra days.

## Example 2 – monthly employees paid in arrears

- Employees are paid monthly in arrears on the 4<sup>th</sup> of each month for the work performed during the previous calendar month.
- Prior to the switchover in PRP definition this means the PRP runs from the first day to the last day of the month.
- The employer decides that they wish to switch to using an ‘income tax period PRP’ instead.

The employer is about to pay employees for the work performed during the month of June (i.e. July 4<sup>th</sup> pay day) so the employer decides that the July 4<sup>th</sup> pay day will be the last under which they will apply the ‘old definition’ PRP, with the employer then switching to ‘new definition’ (‘income tax period’) PRPs from the Aug 4<sup>th</sup> pay day onwards.

This means:

- the final PRP that is applicable under the ‘old definition’ will be 1<sup>st</sup> to 31<sup>st</sup> July.
- the first PRP applicable under the ‘new definition’ will be 6<sup>th</sup> July to 5<sup>th</sup> Aug (i.e. the PRP will be the income tax month that the Aug 4<sup>th</sup> pay day falls within).

Therefore for the July 4<sup>th</sup> pay day the assessment process will consider employees with an assessment date that falls between 1<sup>st</sup> to 31<sup>st</sup> July, and for the next pay day (Aug 4<sup>th</sup> the assessment process will consider employees with an assessment date that falls between 6<sup>th</sup> July to 5<sup>th</sup> Aug.

This means there is no gap between the final old PRP and the first new PRP i.e. the first new PRP actually overlaps the final old PRP.

Therefore when assessing employees for the July 4<sup>th</sup> pay run the employer does not need to additionally assess (consider) any other employees.

**Note:** When the Aug 4<sup>th</sup> pay run is then processed the employer will assess employees with assessment dates from 6<sup>th</sup> July to 5<sup>th</sup> Aug. However the employer must ensure they also consider (take into account) any assessments that were performed in the July 4<sup>th</sup> pay run that apply to the ‘overlap period’ between the final old PRP and the first new PRP (i.e. assessment dates that fell between 6<sup>th</sup> and 31<sup>st</sup> July); For example, any employees were auto-enrolled in the July 4<sup>th</sup> pay day using an assessment date that fell between 6<sup>th</sup> and 31<sup>st</sup> July then those employees should not be re-assessed again during the Aug 4<sup>th</sup> pay run (i.e. they have already been dealt with in the July pay run).

## Part 2 – How it affects Opera

### Step 1

In Opera, at the point the ‘final old PRP’ is to be processed/assessed, the *Payroll > Utilities > Set Options* setting for *Align Pay Reference Period with Tax Period* should be left **unticked**.

This means that the *Calculation* that is performed for the final old PRP will still perform its assessment based on the old PRP definition.

Once that *Calculation* process has been performed, any employees who have become Eligible Jobholders (EJ) for example will be auto-enrolled or postponed as per usual.

## Step 2

If it is the case that **there is a gap** between the final old PRP and the first new PRP, then prior to finishing the current pay period (for example: prior to running the *Update*) you must deal with any employees who have an assessment date that falls within those 'extra days' of the gap (for example: from the 1<sup>st</sup> to 5<sup>th</sup> of June based on **Example 1** above).

If no such employees are identified then there is nothing more to do in terms of handling the PRP switchover, and the current pay period can be processed/finished as per usual. However, if any such employees are identified they must be **manually assessed** to determine what their auto-enrolment category (and hence auto-enrolment status) should be.

Their category and status should then also be manually addressed by using the *Payroll Processing > Pensions > Auto Enrolment Details* form and updating the relevant fields.

**Note:** Employees who are about to turn 22 or 16 will be identified on the *Calculation* audit report produced when running the *Calculation* for the final old PRP. Employees who choose to opt-in will be identified by the fact that they will have given their employer an opt-in notice.

However, employees whose period of postponement ends on any of those extra days will not be highlighted on the *Calculation* audit report for the final old PRP; such employees can though be identified by running the *Payroll > Pensions Report > Auto Enrolment Details* report and:

- selecting a *Status of Postponed*, and,
- entering an associated status 'from & to' date range that covers the extra days (for example: 1<sup>st</sup> June to 5<sup>th</sup> June); the date range selection criteria will be applied to the employees postponement end date.

**Note:** whenever manual assessment is to be performed you must remember to compare the employee's earnings against the auto-enrolment thresholds that apply **on the assessment date** (and not those that apply on the employee's usual pay date); this is particularly relevant when dealing with assessment dates that fall in the month of April (the auto-enrolment thresholds are usually changed by DWP from 6<sup>th</sup> April each year).

## Step 3

Once the pay period of the final old PRP has been finished (whereby all employees have been assessed, the associated pay period has been Calculated/Paid/Updated etc. and moved into the next pay period) the *Payroll > Utilities > Set Options* setting for *Align Pay Reference Period with Tax Period* should then be **selected**.

From that point onwards the *Calculation* will always apply 'income tax period PRPs' when assessing employees.

**Note:** *Align Pay Reference Period with Tax Period* is set on an individual Payroll Group-by-Group basis.

## Application of postponement in the lead up to changing the PRP definition

If postponing your employees for AE is your normal process, you should also consider the impact of changing the PRP for these EEs.

When choosing to automatically set an employee's postponement end date to *Last day of current PRP*, *Last day of following PRP* or *Last day of 2<sup>nd</sup> following PRP* (for example by using the *Payroll Processing > Pensions > Auto Enrolment Details* form) the derived end date is always based on the current setting of the *Align Pay Reference Period with Tax Period* option.

Therefore in the lead up to the PRP switchover (before selecting the *Align Pay Reference Period with Tax Period* option) you may need to manually input the required postponement end date to ensure it fits with the new PRP definition.

For example (*this example leads on from the main example above covering the month of May*);

- under the old PRP definition an employee was due to be auto-enrolled on 1<sup>st</sup> May; the employer decides they want to postpone the employee until the *Last day of current PRP* (i.e. they want to re-assess the employee again as of the start of the next PRP).
- based on the current setting of *Align Pay Reference Period with Tax Period* (not used yet) the postponement end date would automatically be set to 31<sup>st</sup> May, thus meaning the employee will be re-assessed again on 1<sup>st</sup> June.
- however, given that once the May pay period has been processed the employer will then be using 'income tax period PRPs', it would make more sense for the postponement end date to be set to 5<sup>th</sup> June (so that the employee is re-assessed as of 6<sup>th</sup> June i.e. the start of the next PRP based on using income tax period PRPs).
- therefore the employer would need to manually set the postponement end date to 5<sup>th</sup> June if that is the date they would prefer to use.

**Important:** when setting the postponement end date you must ensure the end date does not exceed the maximum postponement period of 3 months.

Once the *Align Pay Reference Period with Tax Period* option has been selected the setting of an employee's postponement end date to *Last day of current PRP*, *Last day of following PRP* or *Last day of 2<sup>nd</sup> following PRP* will then derive the end date based on income tax period PRPs.

### Guidance

**Note:** The guidance above uses a monthly payroll for ease of explanation; however the same process applies regardless of the pay frequency in use.

## Key Points

The key points to note when switching to an 'income tax period PRP' are:

- Care must be taken at the point of PRP switchover to correctly identify the date range of the 'final old PRP' and the 'first new PRP'.
- In Opera, the *Align Pay Reference Period with Tax Period* setting should not be used when processing the pay period that is applicable to the final old PRP.
- You need to identify whether there is a gap between the final old PRP and the first new PRP:
  - If there is **not** a gap (i.e. the PRPs overlap) then only a single assessment needs to be performed for the pay period applicable to the final old PRP; Opera will perform that assessment automatically during the *Calculation*. Employees should then be auto-enrolled etc. as per usual based on that assessment.
  - If there **is** a gap then prior to finishing processing of the current pay period an additional assessment must be manually applied to any employees with an assessment date that falls in the gap; any such employees should then be auto-enrolled etc. as per usual based on that assessment.
- In Opera, once processing of the pay period of the final old PRP has been completed (i.e. *Updated*), before you then start processing/assessing the pay period applicable to the first new PRP, the *Align Pay Reference Period with Tax Period* option should then be **selected**.
- For monthly payrolls where the 'old style PRP' runs from the first day to the last day of the calendar month, if the usual pay date falls on the 6<sup>th</sup> day of the month or later, it is likely that there will be gap between the final old PRP and the first new PRP at the point of PRP switchover (in which case an additional manual assessment will be required during the final old PRP).

### Why would an employer want to change their PRP definition to use 'income tax period PRPs' instead?

- where an employer chooses to use income tax period PRPs then the employees will be assessed against the monthly auto-enrolment thresholds. Where an employer operates 4,4,5 week earnings periods, the 'pay period PRP' option must be used so that Opera **can** do the AE assessments automatically.

where an employer operates 4,4,5 week earnings periods but pays the employees on a monthly basis (i.e. whereby tax, NI etc. are calculated as a standard monthly payroll, where a 'pay period PRP' definition is in use) the employees earnings must be assessed based on 4 or 5 weeks' worth of the weekly auto-enrolment thresholds according to when they are paid (even though the employees are paid monthly and are taxed on a monthly basis); the employer is not permitted to apply monthly auto-enrolment thresholds (and as such Opera **cannot** automatically perform such 4,4,5 assessments; they must be performed manually).

**Note:** if the employer has a mixture of 4,4,5 paid employees, and 'regular salaried paid' monthly employees, the employer need only change the PRP definition to 'income tax period PRPs' for those 4,4,5 paid employees (and to do so in Opera will require the 4,4,5 paid employees and the 'regular salaried paid' employees to be held in separate Payroll Groups); the employer can however change all employees to use an 'income tax period PRP' if so desired.

## Appendix O – AE example order procedure

Priority Order	Process	Method	Hint & Settings Considerations
1	If applicable - Process people for <b>N/A status</b>	Manual or Global routine to change the EE status and date information sent to them	If the EEs can be grouped together in any way for the global routine - if not, then a manual update may be required
2	If applicable - Process people <b>already in a QS / DB / Hybrid Scheme</b> (this includes if the transitional period is being applied).	Manual or Global routine to change the EE status and date information sent to them	If advanced pensions are in use, this could be a significant filter. If not, can the EEs be grouped together in any way for the global routine - manual update may be required
3	<b>If Appropriate - Assess</b> the appropriate workforce	Manually or the Individual or global calculation routine	Presumption is that all pay elements have been entered and the system is ready for a calculate. This is required if you have people taken out of postponement or the transitional period. Please remember to review the calculation report. Could postpone Staging or New Starter prior to this step. Requires calculation for new EJs
4	If applicable - Process <b>Staging date Postponement</b>	Manual or Global routine to change the EE status and Postponement details and chosen date (could be different postponement end for different EEs/groups - weekly/monthly)	This will be a once only type of postponement for existing workers at staging date Remember to select the "best" deferment date - most likely for trying to avoid pro-rata payments if required. During the global routine you can update all other appropriate EEs to a status of postponement and use the additional criteria option on the 2nd page of the wizard to omit EEs already in a QS or N/A etc. (i.e. Set the Status criteria to Already = "None"). Also remember the tick boxes for only updating if the date field is blank - to avoid updating existing date entries by mistake. Technically this could be performed before the first assessment in step 3 - logically you can postpone before assessing when using a general notice, but if using a tailored notice you need assess the workforce first.
4a	If applicable - Process <b>New Starter Postponement</b>	Manual or Global routine to change the EE status and Postponement details and chosen date (could be different postponement end for different EEs/groups - weekly/monthly)	Remember to select the "best" deferment date - most likely for trying to avoid pro-rata payments if required. During the global routine you can update New Starters to a status of postponement and use the criteria option Length of employment select new starters only. Check this has only new starters - may need the additional criteria to filter out any inapplicable EEs. Also remember the tick boxes for only updating if the date field is blank - to avoid updating existing date entries by mistake. Technically this could be performed before the first assessment in step 3 - logically you can postpone before assessing when using a general notice, but if using a tailored notice you need assess the workforce first.
4b	If applicable - Process <b>EJ Postponement</b> (become an EJ this period)	Manual or Global routine to change the EE status and Postponement details and chosen date (could be different postponement end for different EEs/groups - weekly/monthly)	Remember to select the "best" deferment date - most likely for trying to avoid pro-rata payments if required. During the global routine you can update EEs becoming an EJ to a status of postponement and use the criteria option <ul style="list-style-type: none"> <li>• Length of employment select All</li> <li>• AE category select Eligible Jobholder only</li> <li>• Tick box to only include if changed in this period</li> </ul> Check this has only the EEs that became an EJ this period - may need the additional criteria to filter out any inapplicable EEs (i.e. status of None as we presume all other EE have had status updated). Also remember the tick boxes for only updating if the date field is blank - to avoid updating existing date entries by mistake.

5	Take applicable <b>EEs out of Postponement</b> if required	Manual or Global routine to take EEs with a deferral date in the current PRP off postponement	<p>During the global routine you can update EEs coming out of postponement this PRP by using the additional criteria option (page 2 of the wizard);</p> <ul style="list-style-type: none"> <li>• Additional Criteria – tick employee based on their existing status</li> <li>• Include where status – Already Postponed</li> <li>• Put in dates for pay period</li> </ul> <p>Ensure the appropriate EEs are included in the list and set the status to "None" (<u>Not</u> "non clear"). Be aware of "double assessment"</p>
5a	Take applicable <b>EEs out of Transitional Period</b> if required	Manual or Global routine to take EEs with an end transitional date in the current PRP out of the transitional period	<p>This will need to be used for EEs where the conditions are breached/cease as and when as applicable, and for the remaining EEs (where the conditions don't cease) they will come out of the transitional period on 30th Sept 2017 . The user must process this at the right time - advise them to monitor this and process when appropriate.</p> <p>During the global routine you can update EEs by using the additional criteria option (page 2 of the wizard);</p> <ul style="list-style-type: none"> <li>• Additional Criteria – tick employee based on their existing status</li> <li>• Include where status – Already in QS or DB/Hybrid Scheme</li> </ul> <p>Ensure the appropriate EEs are included in the list and set the status to "None" (<u>Not</u> "non clear"). Choose to enrol or postpone EJs</p>
6	<b>Assess</b> the appropriate workforce	Manually or the Individual or global calculation routine	<p>Presumption is that all pay elements have been entered and the system is ready for a calculate.</p> <p>This is required if you have people taken out of postponement or the transitional period.</p>
7	<b>Automatically enrol EJs</b> (where appropriate)	Manual or Global routine to auto enrol EEs who are now an EJ	<p>During the global routine you can update only EJs as required;</p> <ul style="list-style-type: none"> <li>• AE category select Eligible Jobholder only</li> <li>• Tick box to only include if changed in this period</li> </ul> <p>Ensure the appropriate EEs are included in the list - may need the additional criteria to filter out any inapplicable EEs (i.e. status of None as we presume all other EE have had status updated)</p> <p>Also remember the tick boxes for only updating if the date field is blank - to avoid updating existing date entries by mistake.</p> <p>If applying a pension scheme to the EEs at the same time, please note this element is not globally reversible (i.e. you will need to manually take the pension scheme from the EEs if required).</p> <p>Please remember "double assessment" in a single PRP may occur and must be considered manually - monthly paid, assessed on the 1st (1st assessment) then turn 22 on the 10th of the month (2nd assessment).</p>
8	If applicable - create a <b>NEST enrolment file</b>	Pension Report - Enrolment file	Nothing specific apart from please ensure the report is checked.
9	<b>Calculation</b> (potential Pension contributions are now required)	Manually or the Individual or global calculation routine	Nothing specific apart from please ensure the calculation report is checked. Please remember to review the calculation report.
10	If applicable - create a <b>NEST contribution file</b>	Pension Report - Contribution file	Nothing specific apart from please ensure the report is checked.
<b>ALL</b>	<b>Administer ad-hoc / Individual Processes</b>	Deal with Opt-ins, Joins, Opt Outs, Ceasation, Manual Assessments, Double Assessments and Appropriate Communications. Re-enrolment also has to be considered as part of this process. Most of these are either considered an individual's process or something in addition to the normal procedures hence a manual process is required.	<p>These processes may be required throughout the procedure. To update communication dates or specific dates - you can use the manual or global routine. A great example is to remember to set the opt out period start date on the system for all appropriate EEs.</p> <p>Consider making an Excel Output report for the calculation report.</p> <p>Make sure special attention is given for "double assessment" scenario's which can occur in a single period (needs to be processed manually - 2nd assessment) or for when moving to align the PRP to the tax month (only recommended if running a 4, 4, 5 system) - though the latter could be seen as an "overlapping" assessment. Use Existing reports, Reporter or XRL to obtain required data. Age and qualifying earnings will be key. Main tables to consider are WNAME (EE details table), WENROL (EEs enrolment details), WEPEN (EEs pension scheme record details), WTRAN / WHTRAN (EEs payment and deduction details TP and previous period respectively), WHIST (EEs historical payment details) - other tables may be required. Remember during the global wizard you can use the interactive grid or use the published report.</p>

## Appendix P – AE Q&A

#	Questions	Answer
<b>2 General Queries</b>		
1	<i>The customer has decided to postpone the staging date, which date should they input in the auto enrolment settings. Should this be the date given by the pension regulator or the date in which they want to postpone to?</i>	The answer is to input the date given by the pension regulator as this is the "Staging Date" for the customer and this will not change. If postponement is used *which can be for up to 3 months) then each employee can be updated with the relevant postponement dates. This will not affect the Staging Date.
2.	<i>You are starting this client's payroll half way through the year, and looking at our demo data you have noticed the following fields on the To Date screen - "Net Pay Arrangement Pension" and "Not Net Pay Arrangement Pension". What do they mean?</i>	<p>This is to do with pension contributions and whether they are deducted from Net Pay or Non Net Pay. All pension contributions now have to be separated out as required.</p> <p>In theory, whichever payroll package the client had before Opera, should have had these "separate" fields as part of RTI but if they were using a free or basic package it's possible it was just listed as "pension contributions".</p> <p>Both types of contributions are actually deducted from the EE's net pay; e.g. neither of them are for salary sacrifice contributions.</p> <p>Net-pay-arrangement = pension contribution reduces the employee's taxable pay (e.g. COSR scheme); in which case the pension scheme provider does not then claim tax relief from HMRC (i.e. relief is given via the payroll).</p> <p>Not-net-pay-arrangement = contributions do not reduce taxable pay i.e. pension scheme provider does claim tax relief from HMRC (i.e. tax relief is not given via the payroll).</p> <p>Neither of the above are used for salary sacrifice contributions however</p> <p>Below is a web link that your client can access and if they then scroll or search for item 61, this gives an explanation with a further link also.</p> <p><a href="http://www.hmrc.gov.uk/softwaredevelopers/rti/data-item-guide.pdf">http://www.hmrc.gov.uk/softwaredevelopers/rti/data-item-guide.pdf</a></p>
3.	<i>Ceasing an active member – there is the box to do this on the auto enrolment screen but they want to know if they should also put a date left on the pension or not?</i>	We would suggest that the employee has the 'Date Left' field populated on their pension record with the Ceased Date. On doing so the user can then decide whether the employee should have their pension contributions taken for the current period or not by answering Yes/No to the message "Are pension contributions still to be taken for the current pay period?".
4.	<i>Does the AVC offer Net of BR functionality?</i>	<p>Currently the system does not cater for AVCs to be Net of BR.</p> <p>In the meantime there are two possible workarounds.</p> <ol style="list-style-type: none"> <li>1. If the employees are on fixed salaries then you could change the AVC to be Value instead of Percentage and calculate the fixed value - this would prevent having to amend when their salary changes.</li> <li>2. Create another Pension deduction to mirror the original one and call it AVC, setting up only the employee section. Add this profile to the employee and it will calculate the value automatically. However any reports and values paid to the pension provider would have to be the total of both of these.</li> </ol>

<p>5. <i>Is there anymore guidance on the opt-out period?</i></p>	<p><b>Further TPR Guidance</b>                  Opt-out steps must be completed before the end of the one-month joining window (the period during which automatic enrolment must be completed). Therefore, the latest date by which the opt-out period must start is one month after the automatic enrolment date.</p> <p><b>Example 1: Occupational pension scheme</b>                  Emily’s first day of employment with her employer is Monday 7 January. She is 25 years old and her salary will be £31,000. She will be paid monthly. Her employer knows that the first day of employment is an ‘assessment date’ and so assesses that on that date, Emily is an eligible jobholder and must be automatically enrolled.                  On 7 January (the start of the joining window), her employer sends the trustees of the automatic enrolment scheme the required information about Emily. On 14 January, her employer checks with the pension scheme that active membership has been achieved. On 16 January, her employer sends Emily the required enrolment information.                  Emily’s opt-out period starts from 16 January (as this is the later of the date when active membership was achieved or the enrolment information was issued).</p> <p>More information can be found in the opt out guide from TPRs website</p>
<p>6. <i>Is there a better definition of some of the date terminology used for AE?</i></p>	<p><b>AE Date Terminology</b></p> <p><b>Staging Date</b> – is the Date when the Employer by Law must start processing Auto Enrolment</p> <p><b>Assessment Date</b> – Assessing the workforce into the appropriate category to understand which procedures must be followed. Several rules involved for when this is carried out i.e. for existing EEs it’s on the Staging Date. For New EEs it’s when they join etc.</p> <p><b>Auto Enrolment Date</b> – If the Worker is assessed to be an Eligible Job Holder, their Auto Enrolment date is the same as the Assessment date. This is the start date of the “joining” window.</p> <p>In most circumstances for existing EEs who are assessed to be Eligible Job Holders, the Staging Date, Assessment Date and AE Date are exactly the same.</p> <p>For the Opt-out period, the latest date by which active membership must be achieved and jobholder information and enrolment information must be provided to the Eligible job holder (which is within the joining window) would mark the latest possible start date for a one-month opt-out period.</p>
<p>7. <i>Why when I first switch on AE and run a calculate does the status of all EEs go to Entitled Worker, when I know I have Eligible Job Holders?</i></p>	<p>Ensure the full set of steps to set-up AE has been completed. This includes denoting which Payment Profiles are allowed to be included for AE calculation purposes.                  The Calculation routine automatically assigns the appropriate status (which can be overridden if required) based on the age and earnings etc. Ensure all appropriate Payment Profiles have been ticked for AE.                  Note: AE Category earnings checks can be based on different profiles than ones used for Pensions contributions!</p>
<p>8. <i>Why is Opera not assessing the workforce automatically?</i></p>	<p><b>Assessing your Workforce</b>                  Opera operates AE when the Pay Period is in or past the Staging Date as entered in the Software.                  Although the guide mentions to assess the workforce between now and staging, the rules state and emphasis that the assessment must be for the Period of the staging date.                  You could run the EE record print or the tp summary to excel to see some AE information provided the set-up/maintenance elements have been completed as a guide for “manual” assessing.                  However Opera will not accept entries of actual AE transactions or processes until</p>

		the Pay Period is aligned or past the Staging Date.
9.	<i>Can I override an individual's AEable earnings?</i>	<p>Although the employer would have selected which payment profiles are AEable, an individual employee's earnings details can be overridden. Payroll Processing – Actions – Pensions – Auto Enrolment Details and select the Earnings &amp; General tab.</p> <p>This could have a bearing on other processes and what will be done or highlighted for this employee.</p>
10.	<i>What communications does Pegasus Opera create?</i>	<p>Opera itself does not provide communication outputs as such. Opera operates AE when the Pay Period is in or past the Staging Date as entered in the Software.</p> <p>Although the guide mentions to communicate to your workers, until staging you will not know what to send to who officially.</p> <p>Entries in Opera to show official documentation / information has been sent to EEs will not accept a date before the specified Staging Date, however there is nothing stopping ERs sending "generic" information that does not officially need to be logged and dated.</p> <p>Remember you can download the word templates from TPR, save them as .DOT / .DOTX files and use mail-merge with ODBC links into the Opera data (e.g. *_WNAME where * is the Company ID) for names and addresses etc.</p>
11.	<i>How does Opera assess the workforce and what are qualifying earnings in relation to AEable and Pensionable earnings?</i>	<p>There are several elements to be aware of when assessing the workforce for Automatic Enrolment and the following point cover information from TPR as well as how this works in Opera.</p> <ul style="list-style-type: none"> <li>a. When assessing an employee to see whether they are an Eligible Jobholder/Non-Eligible Jobholder/Entitled Worker then we have to use what's referred to as the employee's 'qualifying earnings' to do so.</li> <li>b. The 'qualifying earnings' is the portion (band) of earnings between the lower and upper auto enrolment thresholds (as specified by TPR/DWP) and is made up of the various earnings (payment) types defined by TPR e.g. salary, overtime, SMP, bonuses etc.</li> </ul> <ul style="list-style-type: none"> <li>• In Opera, to calculate the qualifying earnings for an employee (i.e. where auto enrolment has been switched on in Opera) we use payment profiles that have 'auto enrolment' selected. <ul style="list-style-type: none"> <li>❖ Then, when an employee is auto enrolled into a scheme and it comes to calculating pension contributions, if the employer is using a Defined Contribution (DC) scheme that is new and specifically set up for auto enrolment (for example: NEST) then the pension contributions are most likely calculated on the employee's qualifying earnings during the pay period (for example: 1% of the qualifying earnings). In this situation this means the earnings on which the pension contribution is calculated will be made up of the same payment types that are in turn used when assessing employees in the first place (for example: salary, overtime etc.). In Opera this means that the payment profiles which have 'auto enrolment' selected should also have 'pensionable' selected as well (i.e. the same payments are used both for assessment and calculating contributions); then, the Pension Scheme's Earnings Restriction types should be set to 'Between Auto Enrol Thresholds' (so that the contribution % is calculated on the correct portion of pensionable earnings).</li> <li>❖ However, where an employer already has a Defined Contribution (DC) pension scheme in place for example (i.e. it has been in use prior to auto enrolment applying to them) and they are using what's referred to as 'certification' to meet the requirements for fulfilling their auto enrolment duties (i.e. whereby the employer is certifying to TPR that their existing DC scheme is good enough for fulfilling</li> </ul> </li> </ul>

their auto enrolment duties) the payments used in calculation of the pension contributions may not be the same as those that will be used when assessing for auto enrolment (for example: the employer may not pay pension contributions on overtime payments, but overtime will be included when assessing).

**Note:** In either of the above scenarios we strongly recommend checking with your pension provide/legal department and TPR to ensure you have the correct payment profiles ticked for assessment & contributions respectively. Please be aware that there are many different types of pension schemes and a few labeled as DC which may be hybrid schemes. This would mean it may not be as straight forward as the two mentioned above.

- In the situation where pension contributions are not being paid/calculated on the same earnings that are used for auto enrolment assessment then it's also likely that pension contributions will be calculated 'on all of the employees pensionable earnings' (and not just on the band of earnings between the lower and upper auto enrolment thresholds) or they may be calculated using an earnings band that's entirely different to that which applies between the lower and upper auto enrolment thresholds.
- In Opera this means that where 'certification' is being used for example, the employer needs to be careful about which payment profiles have 'pensionable' selected (i.e. because it may not be the same payments selected for 'auto enrolment' assessment) and they also need to ensure the Pension Scheme's Earnings Restriction types are set correctly (for example: to 'All Earnings', or to the appropriate band required).
- With 'certification schemes' the employer can only certify the scheme is good enough if a decent/acceptable pension contribution % is being made based on the employee's earnings for the pay period. TPR specify the acceptable contribution amounts in order for an employer to be able to self-certify a scheme.

In summary, when auto enrolment is use within Opera employers need to be careful about how they define their payment profiles (re the 'auto enrolment' and 'pensionable' options) and what they set their Pension Scheme's Earnings Restriction types to (i.e. as specified/defined by their pension scheme provider).

**Note:**

- ❖ A Defined Contribution (DC) pension scheme is one that invests the money you pay into it, together with any employer's contribution and gives you an accumulated sum on retirement - with which you can secure a pension income, either by buying an annuity or using income drawdown.
- ❖ A Defined Benefit (DB) pension scheme is one where the pension you receive is linked to salary and the number of years worked (my above notes only refer to DC schemes; the rules DB schemes and auto enrolment are different to DC).

Please note this is from our investigations and interpretations of TPR guidelines.

**12. Which key tables hold the AE details kept in the Opera VFP / SQL Database?**

Required AE information is stored in a variety of tables including the following key tables;

- Employee Processing screen (WNAME)
- Employee Pension (WEPEN)
- Pension Schemes (WPNSC)
- Auto Enrolment Details – System and Individual (WMISC & WENROL)
- Set Options (WPARM)

**13. Is there any workaround to process salary sacrifice?**

**Method for Setting Up a Salary Sacrifice Scheme in regards to Pension Processing**  
 This is a suggested method for setting up employee records in Payroll for pension salary sacrifice schemes in Opera for static value based contributions.  
**Note:** This method also conforms to any RTI information submitted and respective legislation.

**NB:** For percentage based or fluctuating value salary sacrifice contributions, you would have to calculate and enter this manually per required employee. Please note this proposed method is for defined “values” only.

In the scenario below, a new payment profile and optionally new deduction profile(s) are used.

Follow these steps to create the profiles:

- Open the Payroll & HR – Payroll - Maintenance – Payment Profile form. Create a payment profile called for example “Sal. Sac”. (name as required), ensuring that a blank “standard” type is used and tick the Taxable and Ni’able boxes. Ensure the Pensionable and AOable boxes are un-ticked. Update the other boxes as necessary (AEable may depend on the pension scheme and TPR legislation and HOLidable may be based on company policy) and then save the profile.

**Note:** This may be all that is required to process a salary sacrifice value through the payroll.

**\*Optional\***

If you require the salary sacrifice value on any pensions reports (without customisation) or NEST output files, please create the following two deduction profiles;

- Open the Payroll & HR – Maintenance – Pension Scheme form. Create the required pension record and complete the fields as required.\*
- Open the Payroll & HR – Maintenance – Deduction Profile form. Create a deduction profile called for example “EE Pen Sac”. Ensure it is a type “P” profile and the appropriate pension scheme is selected (if advanced pensions are in use). Leave the Deduct Before Tax and the Deduct Before NI boxes un-ticked and update the other boxes as necessary. Then save the profile.
- Create a second deduction profile called for example “Pen Contra”, and make sure the blank “standard” type for the profile is used. Then ensure the tick boxes are identical to the previously created deduction profile (Deduct before Tax etc.). Update the other boxes as necessary. Then save the profile.

**Note:** This is needed because you need to reverse out the Pension Type Deduction to avoid duplicating the contribution from the employee’s pay.

**\*Only required if advanced pensions are in use.**

Then follow the steps of the example scenario below;

A standard-contribution of 100 a month for a monthly based employee. Their basic gross pay must be reduced by £100 as this is their salary sacrifice (pension contribution). Their remaining basic gross pay will be paid according to normal tax and NI rules.

1. Open the Payroll – Processing form. Find the employee and open the Payments & Deductions form.
  - i. On the Payments tab, reduce the basic salary by £100.00. This is done by clicking on Action and select Add Item.
  - ii. Select the Sal. Sac. Profile and click OK.
  - iii. Enter -100 (negative 100) in the Perm. value column.

**Optional**

	<ul style="list-style-type: none"> <li>• If advanced pensions are in use, open the Payroll – Processing form. Find the employee and open the pension record for the employee by selecting action – pensions – employee pensions. Then enter 100.00 as a value for the EEs contributions**</li> <li>• Regardless if advanced pensions are in use, open the Payroll – Processing form. Find the employee and open the Payments &amp; Deductions form. Click the Deductions tab, click Action and then click Add Item. Select the ‘Pen Contra’ deduction profile from the list and click OK. Enter -100.00 (negative 100) in the Perm. Value column.</li> </ul> <p>**If advanced pensions are not in use you must add the pension deduction manually; Select the ‘EE Pen Sac’ deduction profile from the list and click OK. Enter 100.00 in the Perm. Value column.</p> <p>2. Calculate the Payroll and follow normal pay period processes to pay your employees.</p> <p>Please ensure you test and assess the proposed method to ensure this fits the requirement of the business. Please note if you follow the option of deduction creations &amp; processing for pension reporting / NEST file requirements, you may see additional elements on the payslip.</p>
<p>14. <i>Don't really have any companies that have a staging date until Feb/April 2014, just wanted to run by you the situation where the client already has a pension scheme (which is more than likely) so thinking there maybe isn't that much for them to do?</i></p>	<p>In theory there may be “less” for them to do at staging date (assuming EEs already in the scheme and it's a qualifying scheme), however for new EEs and existing workers who are not in the (or a) scheme (or ones deciding to opt out etc.) and various “other” scenarios, the companies duties I believe will be the same – AE is now the law and must be administered. There will be opt ins, joins as well as opt outs – so there is always administration. If all EEs are already in the scheme, then in theory the admin also lessens. Just new starters or people who cease or opt out (if within a month of being auto enrolled) may need processing.</p> <p>Remember that the pension company probably holds a lot of the information and do a lot of the work. The payroll needs to ensure the contributions are taken. We have added numerous AE elements in the product, but at the end of the day it is information/data storing against EE records though we highly recommend of course this is maintained in Opera especially for auditing purposes!</p>
<p>15. <i>Say if you have a customer and they use Opera II. They already have a qualifying pension in place with Scottish Life, where the employer pays 3% conts &amp; so does the employee. Every employee is allowed to join this. Apart from communications, does this mean nothing ever needs to be done for this scenario?</i></p>	<p>For now this would be fine in terms of the “duties for Auto enrolling EEs” including all the communications etc. But there are still various administration tasks that they may need to maintain – such as Opt outs, ceasing membership and taking contributions and anything TPR may request from them. Any new starters would also need to be processed (again existing EEs in theory if all are already in a scheme would require little administration, but plenty of communications). Remember the required contributions will be going up in a few years, so this again would need to be processed.</p>
<p>16. <i>Ok, say if you have a customer and they use Opera II. They already have a qualifying pension in place with Scottish Life, where the employer pays 3% conts &amp; so does the employee. Every employee is allowed to join this. Every month, the scheme works out online what needs to be paid, so no pension is recorded in opera, just a manual amount is processed.....am I right in</i></p>	<p><b>1) There are No Auto Enrolment Duties?</b>          No. There are still AE duties. The pension company may process all this and hold all this information, but there are still elements required to be done by the employer. They must do administration for new starters, people ceasing the scheme and of course processing the contribution (which you have said they do manually).          Now in this scenario it appears they don't maintain any pension info in Opera which is OK as long as it is maintained somewhere (but not recommended), they also probably won't want to hold AE info in Opera – again OK (but not recommended), but that does mean they are relying solely on the pension company (3<sup>rd</sup> party) holding everything on their system, ensuring they get everything correct, also being the main source if they need information etc. I strongly recommend that they also maintain information in Opera itself. The company still has various other AE duties such as the communication (possibly),</p>

<p><b>saying that: 1) There are No Auto Enrolment Duties?</b>  <b>2)The employer only has to communicate some information to the employees (if so what is the communication)? 3)Are there templates that we can send the clients somewhere? 4)If a new member of staff joins the firm and they fall into the “eligible job holder” category – the only difference now is that the new rules mean that they MUST join the pensions scheme, whether they want to or not. If they don’t want to, they can opt out once they have joined?</b></p>	<p>admin and registering with TPR at the very least.</p> <p><b>2) The employer only has to communicate some information to the employees (if so what is the communication?)</b>                  Yes – they have to communicate or at least get the pension company to inform the employee(s). This will form part of their AE duties. There are various templates with differing information depending on what if required to be sent/communicated to the relevant workforce.</p> <p><b>3) Are there templates that we can send the clients somewhere?)</b>                  Not many software providers have these templates and Pegasus does not currently directly cater for this. We believe some pension companies offer this as a service, template or a utility – so it may be worth checking with their pension provider. Other than that you can get all the necessary templates from the TPR website and then use standard mail merge technology with Opera data.</p> <p><b>4) If a new member of staff joins the firm and they fall into the “eligible job holder” category – the only difference now is that the new rules mean that they MUST join the pensions scheme, whether they want to or not. If they don’t want to, they can opt out once they have joined?</b>                  Yes, for a new starter they must be Auto enrolled. Of course they can apply postponement for up to 3 months and re-assess, but ultimately if they are still an EJ they will need to be AEd into the Pension scheme – regardless. Remember the EE and ER must contribute (part of the rules and being a qualifying scheme etc.). They have 1 month to opt out which means they are legally due back any contributions. After the 1 month period they would be “ceasing” membership (which is different to opting out), it then comes under the pension rules.</p> <p>Remember if the pension company does all this for them (maintaining data, processing, communicating etc.) – that’s ok, but the responsibility of AE itself still lies with the employer. The contributions still form part of the software though and this would need to be processed through the payroll (as it does now) for most scenarios.</p>
<p><b>17. What happens with a recruitment firm that has say 400 people on “their books”. They’re in the payroll, but only being processed every now &amp; then, as &amp; when work comes in. Are these classed as “staff”, if so does the recruitment firm have to enrol them into a pension scheme? I suppose it depends who their contract is with, the recruitment firm or the company they’ve put them with, but they’re being processed through Operas payroll?</b></p>	<p>Our interpretation of the legislation is that it comes down to who they have the contract of employment with (Who’s books they are on). We feel that there are AE duties to whom they have a contract with (which company considers them a “worker” under their “employment”). Further clarification can be seen in ; <a href="http://www.thepensionsregulator.gov.uk/docs/pensions-reform-employer-duties-defining-workforce-v4.pdf">http://www.thepensionsregulator.gov.uk/docs/pensions-reform-employer-duties-defining-workforce-v4.pdf</a> - Chapter 2</p> <p>“Section 2: The first step – Identifying whether a person is a ‘worker’                  The first step for an employer is to see if they employ anyone classed as a ‘worker’. To do this, they need to understand their contractual relationships.....”</p> <p>Interpretation of this information leads me to think they will be classed as a worker as they are paid through their payroll system – casual workers and not paid through an agency. However with anything we strongly recommend checking with TPR or HMRC.</p>
<p><b>18. Does the TPR inform all the companies, direct, of their Staging date? Or is it up to them to check the website? I spoke to a client yesterday re AE for the first time yesterday &amp; it sounded like they did get something direct</b></p>	<p>Yes. TPR contact the employer at approximately 6-8 weeks before their designated staging date (by letter usually). However we strongly recommend companies check themselves on the website (<a href="http://www.thepensionsregulator.gov.uk/employers/what-is-my-staging-date.aspx">http://www.thepensionsregulator.gov.uk/employers/what-is-my-staging-date.aspx</a>) – either by looking at the table (which I think they have moved/removed now) or using the wizard driven staging date tool (<a href="http://www.thepensionsregulator.gov.uk/employers/tools/staging-date.aspx">http://www.thepensionsregulator.gov.uk/employers/tools/staging-date.aspx</a>) as provided by TPR. Companies are recommended to start planning for it as soon as possible.</p>
<p><b>19. Ok, so we have agreed that it</b></p>	<p>Something will definitely get submitted when registering with TPR. Each</p>

<p><i>is in their best interests to switch AE on, even though the pension company is going to do the most of the work/pension bit etc. I can't see that ANYTHING gets submitted to "anyone"....how does TPR know that the company has carried this out? What if we got a situation where the client said "stuff this it looks like too much hard work, I'll get round to it...and didn't" How would anyone know, simply by word of mouth? Or the off chance they're selected for an audit by TPR? I'm just hypothetically thinking. I know it's the law etc. Say if you didn't pay your VAT or your PAYE, you'd shortly get a reminder...but with AE it just looks like you "should" be doing it, but no check that you have?</i></p>	<p>employer has to register with TPR within 4 months of their staging date - <a href="http://www.thepensionsregulator.gov.uk/employers/registration.aspx">http://www.thepensionsregulator.gov.uk/employers/registration.aspx</a> .</p> <p>They will be fined daily (<a href="http://www.thepensionsregulator.gov.uk/press/pn12-18.aspx">http://www.thepensionsregulator.gov.uk/press/pn12-18.aspx</a> if duties are not met. We believe they will have to submit various reports to TPR in regards to their initial enrolment from staging date etc. and I think list # of EEs etc. and from then on probably various reports / checks – but apart from the record keeping links – there appears to be no other obvious details on mandatory “submissions” post staging date - <a href="http://www.thepensionsregulator.gov.uk/employers/record-keeping.aspx">http://www.thepensionsregulator.gov.uk/employers/record-keeping.aspx</a> - but this does not mean there aren't any duties for continual reporting to TPR (like in this link they talk about re-registering <a href="http://www.thepensionsregulator.gov.uk/docs/pensions-reform-compliance-and-enforcement-quick-guide.pdf">http://www.thepensionsregulator.gov.uk/docs/pensions-reform-compliance-and-enforcement-quick-guide.pdf</a>).</p> <p>General compliance information is quite good from this link; <a href="http://www.thepensionsregulator.gov.uk/employers/compliance-and-enforcement.aspx">http://www.thepensionsregulator.gov.uk/employers/compliance-and-enforcement.aspx</a></p> <p>Remember that TPR can AUDIT at any point in time. I would strongly recommend that they contact TPR for further details about what you have just asked / scenario as we cannot guarantee or give a definitive answer. We believe it is strongly advisable to stay on top of AE and not “get round to it”. We have to strongly recommend this. If you quote Pegasus, we would say it is mandatory to process AE with Opera in order to ensure you minimise any chance of being fined for whatever reason whilst ensuring you adhere to the AE legislative rules as best as possible.</p>
<p>20. <i>I've followed through the AE bit on your NEST movie &amp; was curious about some of the settings in the global changes, which can affect the below screen (AE EE form). Would I be right in saying that as &amp; when the "send AE infor out to the employee".... they need to be updating the dates relevant box? (and they could if they wanted to, do this via the global update)?</i></p>	<p>Yes some of these are date fields that need to be updated when the particular process has been completed. Most of these fields can be updated using the global routine, however certain elements which are deemed to be an “individual's” choice, like opt in, join, opt out etc, will not be available through the global wizard Just to confirm, these boxes are to be updated for when you process these respective requirements/dates. So if “contract based information” is sent to the employee, then record the date in the “contract based info. to EE” field. This the required record keeping.</p>
<p>21. <i>Does Opera cater for Net of BR Tax for AVCs?</i></p>	<p>Currently the system does not cater for AVCs to be Net of BR. In the meantime there are two possible workarounds.</p> <ol style="list-style-type: none"> <li>1. If the employees are on fixed salaries then you could change the AVC to be Value instead of Percentage and calculate the fixed value - this would prevent having to amend when their salary changes.</li> <li>2. Create another Pension deduction to mirror the original one and call it AVC, setting up only the employee section. Add this profile to the employee and it will calculate the value automatically. However any reports and values paid to the pension provider would have to be the total of both of these.</li> </ol>
<p>22. <i>Is there an example AVC process?</i></p>	<p>Examples/Guideline - AVCs (deduction type V) should only be paid as Additional Voluntary Contributions to an existing (usually Occupational) Scheme for which you already have deduction types P and X set up. If an employee wants to pay into an additional pension scheme he would pay into a FSAVC scheme. His payments into this Free Standing AVC scheme would be normal pension payments and require the deduction type to be set up as a normal pension contribution type P</p>
<p>23. <i>There are various important AE dates – are there any</i></p>	<p>Some key AE Date Terminology; Staging Date – is the Date when the Employer by Law must start processing Auto</p>

<p><b>definitions?</b></p>	<p><b>Enrolment</b></p> <p><b>Assessment Date</b> – Assessing the workforce into the appropriate category to understand which procedures must be followed. Several rules involved for when this is carried out i.e. for existing EEs its on the Staging Date. For New EEs its when they join etc</p> <p><b>Auto Enrolment Date</b> – If the Worker is assessed to be a Eligible Job Holder, their Auto Enrolment date is the same as the Assessment date. This is the start date of the “joining” window.</p> <p>In most circumstances for existing EEs who are assessed to be Eligible Job Holders, the Staging Date, Assessment Date and AE Date are exactly the same.</p> <p>For the Opt-out period, the latest date by which active membership must be achieved and jobholder information and enrolment information must be provided to the Eligible job holder (which is within the joining window) would mark the latest possible start date for a one-month opt-out period.</p> <p>Further information can be found on TPR website  <a href="http://www.thepensionsregulator.gov.uk/">http://www.thepensionsregulator.gov.uk/</a></p>
<p><b>24. Are there any official FAQs?</b></p>	<p>Yes, there are plenty of Official FAQ documents and pages on TPR’s website. Please find the following list of some of the more common useful documents;</p> <ul style="list-style-type: none"> <li>• Workplace pensions - Frequently asked questions, this leaflet answers some of the questions you may have about workplace pensions - <a href="http://www.dwp.gov.uk/docs/workplace-pensions-faq.pdf">http://www.dwp.gov.uk/docs/workplace-pensions-faq.pdf</a></li> <li>• Although not an FAQ doc strictly speaking, definitions of terminology used is vital towards helping to the understanding of AE <a href="http://www.dwp.gov.uk/docs/auto-enrol-language-guide.pdf">http://www.dwp.gov.uk/docs/auto-enrol-language-guide.pdf</a></li> </ul>
<p><b>25. If an employee decides to opt out of a pension scheme after they have already made contributions, how are these contributions refunded via the payroll system? How can this be done in such a way that the deductions shown in the pension reports are correct?</b></p>	<p>For auto enrolment, if the employer has deducted the contributions and the employee opts out and requires a refund, then we have interpreted TPR guidance that it appears it is the employer’s responsibility to refund it back to the employee. The employer then has to get the money back from the pension provider (which does mean the employer could be out of pocket for a short while). That’s one of the reasons why the employer is allowed to withhold contributions during the employee’s opt-out period (i.e. so that if they do opt-out they can give them the money straight back again).</p> <p>If the pension company decides to pay it back direct to the Employee (unlikely), then we believe it does not need to be processed through Opera as it is not directly processed through the software, however there may be tax/ni implications (depending on the type of contributions being processed/returned), which means in most cases the pensions company will usually pay it back to the Employer, who would then pay it back to the Employee.</p> <p>So it probably will be the case that the employer pays it back to the employee in their next wage. They will need to make sure the tax/NI boxes are set appropriately e.g. if the contributions are simply taken from net pay (i.e. it’s a not-net-pay-arrangement scheme, whereby the deduction is not taken before tax etc., and it’s not salary sacrifice etc.) then we believe the employer would just pay it back like an expenses payment (to top up their net pay with no extra tax/ni liability); however we strongly recommend they confirm this with the pension provider/TPR/HMRC.</p> <p>In this scenario we expect either a Payment profile to be set-up (called Pen.Ref. for example) where the settings would be as per the deduction profile (taxable / niable settings etc.) to ensure it performs the opposite calculation.</p> <p>Or, a –ve Deduction Profile entry whilst ensuring the correct settings are made,</p>

	<p>should work as well and if using a P type deduction profile it may provide correct information on pension reports. However you will need to verify the RTI submissions and boxes that are updated. Confirmation with HMRC to which fields may be updated as a result of this process is strongly recommended. What could be a more “efficient method” depending on the scenario is; sticking with the –ve deduction concept but entering the –ve value (the refund value) as a temp override in the “existing” appropriate pension deduction profile line for the employee.</p> <p>Either one if set up correctly should give them the required result and we always recommend testing a solution to ensure they get their required result. There is no 1 set-up we can suggest as it could be different for different schemes. We cannot tell them which tick boxes to use as this should be confirmed by the Pension company / be the equivalent of how the deduction contribution code was processed is the first place.</p> <p>If using NEST then you may need to consider alternative processes and this can be found as another Q&amp;A.</p>
<p>26. <i>In the help file it says to switch staging date on only in the current period, the customer has a lot of employees and is worried they will not get it all set up on time?</i></p>	<p>This is only an indication / advice to help prevent anyone from getting confused or incorrectly affecting the data. No calculation will happen on any employees until the staging date becomes live and is in line with the appropriate Pay Period. It is always recommended to practice on a test system.</p> <p>The user could even set earlier dates in the test system in order to review the available functionality in Opera.</p> <p>Please ensure a back-up is taken before any changes are implemented.</p>
<p>27. <i>If I want to Cap the amount of pension I give to my employees, how do I do this?</i></p>	<p>There are various interpretations to the question. Certain interpretations of “Capping” will work as warnings in the system, other methods affect the calculation of the contributions.</p> <p>The user can set-up “Earnings Restrictions ” - using a Lower Earnings Limit and an Upper Earnings Limit. This can be set in the payroll processing screen – action – F5 EE Details &amp; Bank and entering the figures ( in the Employee LEL which is the employee’s lower earnings limit for pension calculations and/or Employee UEL which is the employees upper earnings limit for pension calculations). If no figures are entered in the LEL or UEL at EE level, it will refer to any settings in the Pension Scheme. And this can be set to use the system limits as set in the Set Options. These levels are used by the system and dictates a start and end point to when the pension can start calculating out, and when it should stop.</p> <p>For example the LEL is set to 50 and the UEL set to 200. That means contributions will start being calculated out on anything over 50, but will stop at 200. Anything over 200 is not subject to the pension calculation.</p> <p>Scheme Contribution Limits which are the minimum (per period) and maximum (per year) contribution limits for employer and employees will flag up warnings on the system and in the calculation report.</p>
<p>28. <i>I have two employees who are on the same pension profile, however the only difference is that one is on holiday, therefore why is this payment profile not getting calculated?</i></p>	<p>If you go to Payroll - Maintenance - payment profile, check the relevant payment profile and in this case the Holiday Pay, to whether it is included for pension calculations. Then check the Pension Scheme, and if the apply Ers &amp; Ees % to pensionable payments is not ticked, check to see if it has been listed as a pensionable payment for that scheme by clicking on Action – Payments (F8).</p>
<p>29. <i>How are Dividend payments handles in terms of assessment? i.e. are Dividends part of the qualifying earnings?</i></p>	<p>Under DWP legislation and TPRs interpretation, it appears that dividends are not listed as a pay element to consider for assessment.</p> <p>The ‘Qualifying earnings’ is a reference to earnings of between £5,668 and £41,450 made up of any of the following components of pay that are due to be</p>

paid to the worker:

- salary
- wages
- commission
- bonuses
- overtime
- statutory sick pay
- statutory maternity pay
- ordinary or additional statutory paternity pay
- statutory adoption pay

Further information can be found @

<http://www.thepensionsregulator.gov.uk/docs/pensions-reform-assessing-the-workforce-v4.pdf>

Please note that whether dividends are pensionable or not would most likely come down to the Pension Scheme rules and therefore we advise to check with the pension provider.

Further information from TPR discusses that the employer needs to make a reasonable judgement on all the payment types they make to workers to see whether they should be classified as Qualifying Earnings or not.

In the case of dividends, it would not be unreasonable for them to be excluded from Qualifying Earnings (QE), assuming these dividend payments are made as a result of the worker being a shareholder (so this is not related to the work they do, but to the investments they hold). However, if the term "dividend" was being used for what is effectively a "bonus" and it IS related to their work, then this would be considered a QE.

30. *So does this mean I don't need to do anything for existing workers in a pension scheme? What are my duties?*

Assuming the EE is in a qualifying scheme, there are still various duties required from the employer. A Key duty is to ensure the correct communication(s) is sent to the employee.

Please refer to the TPR websites for further information and duties required in this scenario. A good starting point would be - <http://www.thepensionsregulator.gov.uk/employers/tools/employer-duties.aspx>

31. *Can I take a Pension scheme payment holiday?*

Where a worker in a pension scheme takes a contribution holiday, and so the contribution levels fall below the minimum to enable the scheme to be a Qualifying Pension Scheme (QPS), then that person has become an active member of a non-qualifying pension scheme or (subject to what the scheme rules say) has temporarily stopped being an active member.

In either case, this is treated in the same way as ceasing membership and the worker should either be monitored every future pay reference period or left until the next re-enrolment date, depending on whether or not the worker has EVER been an Eligible Jobholder (EJH) and an active member of a QPS at the same time since the staging date or joining the employer (whichever came later) and excluding during any postponement or transitional period).

So, for example, a 21yr old worker on a pension holiday in a DC scheme would need to be assessed every PRP from their 22nd birthday onwards and, if an EJH, would need to be automatically enrolled into an automatic enrolment scheme. If the DC scheme they were already in was an automatic enrolment scheme, then they could simply have the holiday cancelled/overridden, providing they were then paying at or above the minimum contribution level. However, if the pension holiday scheme was NOT an automatic enrolment scheme, they would need to be autoenrolled into another scheme which was an automatic enrolment scheme.

With another example, a worker was autoenrolled into a DC scheme and

	<p>subsequently decided to take a pension holiday. As they have been an EJH and an active member of a QPS, they would only need to be re-assessed on the employer's 3 yearly re-enrolment dates (starting with the first one that occurs 12 months or more after the date they started the pension holiday). As above, if, when assessed, they are an EJH they would need to be automatically enrolled into an automatic enrolment scheme.</p> <p>If an employer is using Self Certification Tier 2 (based on scheme member averages), then they should check to see if the number of active members on a pension contribution holiday is going to cause a breach of the requirement for an average of 85% of pay to be pensionable earnings. Please see our guidance on Self Certification for more details.</p> <p>We believe this may be separate to AE itself and will be down to the pension scheme rules once you are an active member of the scheme but it can depend on exact circumstances. Please contact your pension provider for more details.</p>
<p>32. <i>How can I see the total cost of AE calculated out at my staging date which is 3 months away?</i></p>	<p>Automated calculations begin when the payroll is in the correct PRP in line with the Staging date. Therefore the system cannot work in advance as such. You can get various information elements regarding AE and Pensions out of the system. However please remember that if you apply a pension scheme to an Employee with contribution %s or values then the system will processes them immediately.</p> <p>Our recommendation is to set-up a test system (copy company for example) and set the dates all in advance so it appears the staging date is now live. This way you can run test processes and ensure your procedures are correct. It is also a valuable method of learning the functionality and data available within Opera.</p> <p>There is some guidance on the TPR website regarding costs which can be found @ <a href="http://www.thepensionsregulator.gov.uk/employers/what-will-automatic-enrolment-cost-me.aspx">http://www.thepensionsregulator.gov.uk/employers/what-will-automatic-enrolment-cost-me.aspx</a></p>
<p>33. <i>The staging date is live and the customer has postponed their Auto Enrolment but figures are still populated in the Earnings and General Tab, when going into payroll processing, action, pension, auto enrollment details. What are these figures for and where are they used?</i></p>	<p>These fields are calculated by accumulating the values from all the payment profiles assigned to each employee which have the Auto Enrolment option selected. These values are used to assess the employee's category and are recalculated for each pay period by the Calculation process i.e. we do not hold year-to-date values for these fields.</p> <p>They are really for information purposes on and are only displayed on a couple of reports e.g. Employee Record Print, Auto Enrolment Details report.</p>
<p>34. <i>Is it a requirement of Auto Enrolment that Advanced Pension Processing needs to be switched on?</i></p>	<p>No. You will still have full access to the AE form for an Employee and you can still maintain the current method of deduction profiles to process the pension contributions, however full control over the pension scheme will not be available which will also affect some reports, global updates and various other functions. It will reduce the amount of functionality and control you may get with advanced pensions. Pegasus recommend to use Advance Pension Processing.</p> <p>NB: Advanced Pensions however is required for NEST functionality.</p>
<p>35. <i>Why is my employee getting pensions deducted when I have postponed them?</i></p>	<p>This is because they have a pension scheme record assigned to them. Pension scheme records and the Auto Enrolment data are not directly linked in that way for postponement.</p> <p>Remember that these (pension scheme records and AE data) are two separate functions within Opera. The pension scheme will process the pension deductions for an EE where the AE form holds AE information against the EE.</p> <p>We could also presume that the postponement has nothing to do with the pension record already assigned to the EE and that it is interpreted as an existing pension scheme (regardless of AE). If the customer has assigned the pension scheme to the EE for AE then please note that if you postpone an EE we would ask</p>

	<p>you to check why a pension record has been assigned. An EE will be assessed after the postponement period has ended and then depending on which category they are – i.e. an EJ, will need to be auto enrolled into a pension scheme. It is at this stage we would most likely expect a qualifying scheme for AE to be assigned to the EE. The only time this may be done during postponement (adding a pension scheme to EE) for AE purposes is if an opt-in/join notice has been completed and needs to be processed.</p>
<p>36. <i>Does the system automatically change the employees category, i.e. make them from a non EJ to an EJ if the employee suddenly earns more money?</i></p>	<p>Yes. The system automatically assesses certain employees during an individual or global calculate to what category they should be set to depending on their earnings and age in the relevant PRP.</p> <p>Some Employees will not be assessed, for example, ones who are already an EJ and have already been enrolled, or EEs on postponement, or already in a QS etc. Others, such as EWs or NEJs who have not opted in or joined will be assessed every PRP.</p> <p>It is the employer’s responsibility to auto enrol the employee and complete the duties and update the data as required.</p> <p>NB: If required, you can override AE settings in the employee’s AE details form in payroll processing.</p>
<p>37. <i>Ability to use Pegasus payroll in order to process for Auto Enrolment given that we operate a 4,4,5 payroll cycle?</i></p>	<p>What the customer wants to do is a limitation in terms of automation in regards to our implementation (we believe this will be the case of most other payroll software packages at our level or lower).</p> <p>However, DWP are about to introduce a ‘simplification to auto enrolment’ (within the next few weeks as it happens, once it gets parliamentary approval) which alters (potentially removes) the current way in which DWP want such payrolls to be processed. i.e. in terms of HMRC and calculation of tax and NI for example, if your pay frequency is monthly then you always apply monthly thresholds for tax and NI, regardless of how many weeks you have worked (been paid for) during that month.</p> <p>When DWP introduced auto enrolment they originally set down a number of complex rules for assessment where even though the employee’s pay frequency is monthly, if the employee is being paid a multiple of weeks per month then the employer is supposed to assess based on multiples of the weekly auto enrolment thresholds (and not monthly); this means you have to use 4 weeks some months, 5 weeks another, and so on.</p> <p>Payroll developers informed DWP that to operate in such a way was completely inconsistent with HMRC practices, and so should be changed, and change is what should be happening (in the very near future).</p> <p>Opera simply doesn’t know how many weeks to apply within a particular month, so cannot do this automatically.</p> <p>Therefore at present the only way to perform the assessment is to do so manually (Opera does provide the information required for this), or for the interim (i.e. until the simplification rules are actually introduced) to consider (if possible – based on all monthly paid EEs requiring this threshold change etc) manually editing/changing the system FRWNROL table’s monthly thresholds to instead reflect the accumulation of weekly thresholds that apply to that month; but the employer will probably have to change those every couple of months e.g. if there are 5 weeks in the current pay reference period then they need to use 5 weeks’ worth of thresholds, but if there are 4 weeks in the pay reference period then they need to use 4 weeks’ worth (subject to testing and back-ups – this will be down to the responsibility of the person changing table information). Though we appreciate this is not ideal, that is all we can suggest with the recommendation of course being the manual method. However, if the employer does have some</p>

genuinely monthly paid staff (i.e. salaried as opposed to being paid for weeks worked per month) then changing the system tables isn't really an option (i.e. because the wrong thresholds would then be being used for those employees).

There is no point in changing Opera to handle 4/4/5 payments as DWP will be (should be) changing the rules on these kinds of payrolls in the very near future (i.e. the next few weeks).

Ps; the reason the user cannot edit the system auto enrolment figures is because they are set (and should not need amending) with TPR closely regulating this legislation.

38. *It's a client that has about 100 employees. 45 of which are already in their pension scheme. When they switch it on & run the calculate it will highlight all the ones that are eligible job holders, say 75 of them. If they go to the global changes>AE update, I'm just not sure with the AE status. Will the existing 45 people need to be set to "already in a QS"? and the rest "auto enrolled"? Secondly, the existing 45 – do they need to be informed that they have a right to "opt out"?*

Yes. The existing 45 need the status set to already in QS (manually or if there is a way to group them together, say by already assigned this pension scheme in Opera, use global routine. This is of course assuming this is a Qualifying Pension Scheme). In fact they can do that before the calculate, as these EEs do not strictly speaking at this stage need to be assessed from the interpretation of legislation. The rest of the EEs who are not already in a QS and have been assessed as EJs (not already in a QS) should be processed and set to auto enrolled (and you can filter by EJs only and ones with a status not set to Already in QA etc) and carry out the required procedures and duties.

There is further guidance on people already in a QA on TPRs website – or the pension company may have more info for what they need to do. Also if an EE ceases, they will most likely start needing to be assessed etc – but that is not directly something in the given scenario – but is a scenario covered in various TPR documents.

In regards to the second part of the question of communicating an Opt-out;

According to the interpretation of the legislation, they do need communications but not directly about opt outs. In fact, as they are in a pension scheme already it is unlikely they are allowed to opt out – it would be ceasing membership of the QS.

As soon as they come out of a QS scheme, this means they will need to be assessed! – but this is another scenario.

<http://www.thepensionsregulator.gov.uk/docs/Pensions-reform-resource-information-to-workers-v3.pdf> - is a great guide and has an appropriate template.

However please note that the pension company themselves probably have their own appropriate templates and will most likely want them to be used for their existing members.

The following link <http://www.thepensionsregulator.gov.uk/docs/pensions-reform-opting-in-joining-contractual-v4.pdf> is also quite good to summarise certain rules for jobholders already in a QS scheme – for example; An eligible jobholder who was not automatically enrolled because they were a member of a qualifying scheme on their automatic enrolment date, but subsequently ceased membership of that scheme, can also opt in to an automatic enrolment scheme. Etc...

Also when looking at the opt out documentation you will see this only applies to people A=Auto enrolled /opted in/Joined...

<http://www.thepensionsregulator.gov.uk/docs/pensions-reform-opting-out-v4.pdf>

“When the right to opt out applies

Eligible jobholders may choose to opt out after they have been automatically

enrolled.

Non-eligible jobholders who have opted in may choose to opt out after they have been enrolled.

Workers who have been enrolled under contractual enrolment (eg under their contract of employment) and entitled workers who have asked to join a scheme do not have the right to choose to opt out. If they want to leave the scheme, they must cease membership in accordance with the scheme rules.”

39. *What happens in the following situation – they have 2 employees on “zero contracts” & they're just called upon as & when they're needed. One year they could have £0.00 salary, the next £15k.*

There is some information from an official TPR slide (summary ones) about who is classed as a worker etc;

- o A worker could be subject to the Automatic Enrolment legislation if they:
- o work under a contract of employment (an employee), or
- o have a contract to perform work or services personally (i.e. they cannot send a substitute or sub-contract the work) - and are not undertaking the work as part of their own business.
- o A contract does not have to be in writing, it can be a verbal contract.
- o The terms of employment can be implied, rather than explicitly stated.
- o Some staff are considered workers even when not carrying out work, if enduring employment relationship (e.g. “zero-hours” contracts).
- o If worker has >1 contract with one employer, the employer should make a “reasonable judgement” on whether to aggregate or separately assess.
- o Seconded would normally be the responsibility of the seconding company.
- o Workers transferred-in under the TUPE regulations should be considered as new joiners by the receiving company.

And there are other categories and other types included in this. Please refer to TPR guidance for further information and also regarding Who is a Personal Services contractor?, Who is the worker’s “employer”?, Wholly or Ordinarily Working in UK†, Secondments into and out of UK and Office Holders & other exclusions

Our interpretation would be that they are considered workers by definition of the question...”they have a ...contract” and do “work” for the employer. But of course different people can interpret that differently. The result being they either pay pension when they shouldn’t have done (in this case its only the company that loses out really), or they should have paid and TPR fine them for non-compliance of legislation.

<http://www.thepensionsregulator.gov.uk/docs/pensions-reform-employer-duties-defining-workforce-v4.pdf> is a good place to start and in our opinion the presentation slide information would indicate that they would be considered “workers” and the AE legislation must be applied to them (mainly as they appear to have a contract with the employer as mentioned earlier). So assessment must take place every PRP for them and any respective duties will apply)

If they are still not sure, we would recommend in this instance to verify with TPR

40. *Essentially the customer needs to know how they deal with pension contribution refunds when an employee decides to opt out during their opt out period. According to NEST if the employee opts out directly with NEST electronically (by web or phone), NEST will mark them as opted out and the*

Yes in regards to the NEST settings that should all work as per described and has been successfully tested.

Essentially the question is how to handle the NEST refund. The negative element created in the NEST files using a negative value in the pension deduction profile has been logged as an SCR and required investigation. The method of using a –ve value in the deduction profile is good as it appears to reverse everything as required but it creates an incorrect entry in the NEST files, In the mean-time there is a workaround as follows;

The suggested way of dealing with the refund in Opera needs an extra step to be

*employee should not be included on any more contributions files. This works in Opera when the Opt-Out Route is set to "Via Provider". If the employee opts out using the paper opt-out form, the opt-out form is given to the employer and the employer informs NEST via the contributions file from Opera. In this case the Opt-Out Route is set to "Via Employer". If the contributions have already been paid to NEST, then NEST will refund these back to the employer and the employer is responsible for returning the EEs portion back to the employee. The way which has been suggested to deal with this in Opera, is to override the NEST deductions (both EEs and ERs) in Payments & Deductions, entering negative values in the Temp. Value equivalent to the values already paid over (shown in T.D.L.P). This works well as all the original contributions are reversed out, including the updates to the nominal ledger accounts. The only problem with this is that the NEST Contributions File includes negative values for the employees who have opted out in that period. According to NEST, this is incorrect because the Pensionable Earnings, Employer Contribution and Employee Contribution should all be populated with zero (0).*

performed prior to running the Calculation for the pay period in which the refund is to be paid back, as follows:

1. Edit the employee's pension record (via the associated action off of Payroll Processing).

Note: in general, the employer will need to clear the various Period Contrib values for both the Employee and Employer sections of the record anyway i.e. to ensure no more deductions will be calculated/taken going forward.

2. This is the extra step that we believe is required for the workaround to work; the NEST file does not permit negative values (and for an opted-out employee the contribution values etc. would be expected to be zero). The employee contribution value in the NEST file comes from the contents of the Contribs Currently Due (from the employee pension record) plus the value of any contributions for the current pay period (similar concept for the employer contributions). The pensionable pay in the NEST file comes from the contents of the Pensionable Pay Currently Due (from the employee pension record) plus the value of any pensionable pay for the current pay period.

Therefore what we advise to be done following a back-up is:

- The EE Contribs Currently Due value needs to be set to the 'positive equivalent' of the EE contributions to be refunded.
- The ER Contribs Currently Due value needs to be set to the 'positive equivalent' of the ER contributions to be refunded.
- The EE Pensionable Pay Currently Due value needs to be set to the 'negative equivalent' of the EE's pensionable pay for the current pay period.

Note: the pensionable pay will vary depending upon the scheme definition i.e. it may not be their 'whole pay' for the period but may be the 'portion of pay' between the auto-enrolment thresholds for example (for NEST it will more than likely be the portion in between the thresholds); the easiest way to get this is to see what value of pensionable pay would ordinarily be included in the NEST file (FYI: it's held in WEPEN.WEP\_LSPENB).

An example is as follows;

- Employee's pensionable pay this period (i.e. even though no pension contributions will be calculated as such) = £500.00 (i.e. that's the portion of their earnings in between the auto-enrol thresholds).
- EE is due to be refunded £100.00 in contributions, ER is due to be refunded £50.00 in contributions.
- Employer overrides the EE pension deduction to be -100.00 (i.e. to refund £100 back to the EE).
- Employer overrides the ER pension deduction to be -50.00 (i.e. to refund £50 back to the ER).
- Employer then sets the Contribs Currently Due (for the Employee) to £100, Contribs Currently Due (for the Employer) to £50, Pensionable Pay Currently Due (for the Employee) to £-500, then runs the Calculation.
- This should mean the various earnings and contributions 'currently due inc. this period' all get reset to zero by the Calculation; those zero figures will then be what are included in the NEST file.

Note: An alternative to all the above 'extra Opera processing' is to carefully edit the contribution CSV file and set the associated fields to 0.00 for the EE(s) affected (i.e. if the ER is really pushed for time to get the file submitted).

Please note we recommend testing of this workaround and for the customer to confirm they are happy with the end result.

The NEST specification says for opted-out EEs the various fields should be zero (i.e. 'must' be zero we presume). It could have been interpreted and presumed/expected that the employer was to 'make good' the pension figures to ensure they are zero, but automating it at file production time would be better/safer i.e. regardless of what the EE pension record contains (expecting the ER to make good the contribution figures is not too bad, but as mentioned, altering the Pensionable Pay Currently Due is a bit more arduous) hence SCR 41105 has been raised.

The listed method of handling the refund is efficient (i.e. it resets just about everything it should and also ensure the NL side of things).

Please monitor SCR 41105 for any changes made for this scenario and it's required functionality.

41. *With regard to page 12 and the date tests the first deduction will be 6/4/14 according to my notes. Does this mean in p2 which is paid on 6/4/14 or p4 which 6/4/14 falls in . if its p2 will it deduct 1% of £300, so it's in the first payment after the staging date based on the earnings that are paid in the PRP. Actual issue is with weekly that's postponed to 26/01/14 (therefore will need to be accessed from 27/01/14)Week 43 20/01/14 to 26/01/14 payment 31/01/14Week 44 27/01/14 to 02/02/14 payment 07/02/14*

P	From	To	Date Paid	Earnings
1	14/3/14	20/3/14	30/3/14	300
2	21/3/14	27/3/14	6/4/14	400
3	28/3/14	3/4/14	13/4/14	500
4	4/4/14	10/4/14	20/4/14	600

With a staging date of 1/4/2014

What is the Assessment Date?	1/4/2014
What is the Relevant PRP?	3
What is the relevant Earning?	300
When will the first deduction be?	6/4/14

In this scenario it would mean the first deduction would be taken in period 2 governed by the pay date. As I see it, the deduction would be 1% of 400. The 300 is the relevant earnings for assessment to categorise the employee.

So if we take your scenario;

Week 43      20/01/14      to      26/01/14      payment 31/01/14  
 Week 44      27/01/14      to      02/02/14      payment 7/02/14

Assessment date being the 27/1 as you have stated....

Relevant PRP would be week 44

Relevant earnings for assessment would be from week 43

And I would expect the first deduction to be taken from 31/1 (week 43)

A good guide for dates and checking this would be the

	<p><a href="http://www.thepensionsregulator.gov.uk/docs/pensions-reform-assessing-the-workforce-v4.pdf">http://www.thepensionsregulator.gov.uk/docs/pensions-reform-assessing-the-workforce-v4.pdf</a> - although long winded it does back up the “date calculations” as discussed above.</p>															
<p>42. <i>TPR updated their guidance towards the end of 2013, is there a known link?</i></p>	<p>TPR do regularly update guides, but a major update along with legislative changes was seen towards the end of 2013. Updated guides can be found @ <a href="http://www.thepensionsregulator.gov.uk/doc-library/automatic-enrolment-detailed-guidance.aspx">http://www.thepensionsregulator.gov.uk/doc-library/automatic-enrolment-detailed-guidance.aspx</a>.</p>															
<p>43. <i>Is there ever a scenario where you have to assess twice in a PRP?</i></p>	<p>Usually you only assess once in a PRP, however if you imagine a scenario where an EE is assessed on the first day of the PRP, but then turns 22 mid-way through. Officially he would be assessed on the 1<sup>st</sup> day of the PRP (assuming he earns above the thresholds) as a NEJ. Then again on his birthday which would assess him as an EJ. The system will publish the latter assessment on the calculation report.</p>															
<p>44. <i>Is there anything such as “Double” or “Extending” Postponement?</i></p>	<p>No. You are not allowed to double or extend postponement.</p>															
<p>45. <i>What if someone is an EJ, and pays into the pension for 6 months, then goes part time and this means they drop below the EJ level. Are they still “in” or do they cease?</i></p>	<p>They should still be “in”.  As our understanding goes, the whole reason for AE is to get people into a Pension Scheme. So once they are enrolled, they stay enrolled until the EE themselves decides to come out. The level should not make a difference in this scenario and they should not “cease” membership as the level at this point is irrelevant. The only time they would “cease” is if the EE decides to.</p>															
<p>46. <i>If an NEJ becomes an EJ during one week they will be automatically enrolled (forgetting postponement) and have pension contributions deducted. If come the end of the tax year that person has not earned over £9440 but they had contributions deducted during weeks where they earned more than £182, can they get their deductions back? What happens to the employer deductions?</i></p>	<p>In essence the employee stays as is – i.e. they remain in the scheme, they will just be contributing less. Once they are in, future earnings are irrelevant for AE as such, and it will be the pensionable earnings that are just used to define what contributions are made.  As our understanding goes, the whole reason for AE is to get people into a Pension Scheme. So once they are enrolled, they stay enrolled until the EE themselves decides to come out. The earnings should not make a difference in this scenario and they should not cease or come out of pension membership (its automatic enrolment not automatic un-enrolment) just based on the level of earnings for the year. Their total earnings for the year is irrelevant as they are already enrolled in this case. The only time they would “cease” or “stop” contribution to the pension is if the EE decides to. The annual value there is to provide a threshold for people being paid annually (and also helps to see how the different prp frequency thresholds works as well i.e. for a monthly PRP it should be the annual threshold divided by 12 and remembering rounding etc). The employee is assessed for several reasons and this is carried out in their “relevant PRP” (so this will mean you know their payment pattern i.e. monthly and can then work out their qualifying earnings and age in the relevant PRP – you must use the “pattern” thresholds i.e. monthly and base the assessment on that). If they are an EJ on assessment, they must be automatically enrolled (as you say barring postponement) and then they are in.</p>															
<p>47. <i>I am in week 36, which pays for between the 25/11 to the 8/12 paid on the 11/12. An EE is turning 22 on the 15/12, yet the calculation report is stating they are turning an EJ this period (week 36). Is this correct?</i></p>	<p>Yes.  This is the scenario</p> <table border="1" data-bbox="491 1780 1388 2049"> <thead> <tr> <th>P</th> <th>From</th> <th>To</th> <th>Date Paid</th> <th>Earnings</th> </tr> </thead> <tbody> <tr> <td>34</td> <td>11/11</td> <td>24/11</td> <td>27/11</td> <td>400</td> </tr> <tr> <td>36</td> <td>25/11</td> <td>8/12</td> <td>11/12</td> <td>500</td> </tr> </tbody> </table>	P	From	To	Date Paid	Earnings	34	11/11	24/11	27/11	400	36	25/11	8/12	11/12	500
P	From	To	Date Paid	Earnings												
34	11/11	24/11	27/11	400												
36	25/11	8/12	11/12	500												

38	9/12	22/12	25/12	600
48	23/12	5/1	8/1	700

The EE turns 22 on the 15/12 – Current Period is 36 being calculated. Calculation is making them an EJ period 36 because they turn 22.

Although the birthday is on the 15/12 (mid-period) – when past staging date (and postponement) for NEJs and EWs you have to assess on the 1st day of the PRP based on the usual paydate for the relevant period however another day you have to assess an EE is when they turn 22 – so the 15/12 is a valid assessment day.

The 15Because the paydate of the 11/12 is used for week 36. This is then used to work out the “relevant PRP” which is the week 38 date range – i.e. the 11/12 falls in between 9/12 and 22/12. As this is the relevant period the system is checking their age and earnings for that relevant PRP. As they turn 22 in that period it is flagging them as an EJ. From interpreting legislation we believe this is correctly assessing the EE.

What is the Assessment Date?	15/12
What is the Relevant PRP?	2

Remember that assessments dates are: 1st day of a PRP, start of employment, day worker turns 16 and 22, end of postponement, and end of transitional period. The relevant PRP is the one in which the assessment date falls. The assessment date in question is the workers 22nd birthday (15/12).

This falls in the PRP 09/12 to 22/12. The QE in this PRP are those paid on 11/12 (£500). Therefore when assessed as at 15/12 the worker is an EJH and needs to be automatically enrolled from 15th Dec with contributions due from that date (subject to scheme rules) and with the first deduction due on the first pay day that falls on or after the assessment date (ie 25/12). Assuming the worker does not Opt Out and a pro rated contribution is due then on the 25/12 pay day (as an aside presumably physically paid on 24th Dec) will have a full 2 weeks due for QE payable on 25/12 plus the arrears due for the prorated contribution due from QE paid on 11/12.

48. *Do you have an idea of the amount of employers hitting their staging date on a period by period basis?*

TPR have published some information on the forecast of employers hitting their staging date.

The forecast shows how many employers reach their staging date each quarter and we have made them available to help the pensions industry plan and prepare to meet their clients’ needs.

This can be found @ [http://www.thepensionsregulator.gov.uk/professionals/help-clients-prepare-for-auto-enrolment.aspx?dm\\_i=1EA0,24K1B,8HGVX6,7OCSG,1](http://www.thepensionsregulator.gov.uk/professionals/help-clients-prepare-for-auto-enrolment.aspx?dm_i=1EA0,24K1B,8HGVX6,7OCSG,1)

The figures underline the scale of the challenge ahead, with around 30,000 medium-sized employers (50-250 workers) reaching their staging date between this April and the end of the year.

The updated employers staging forecast document is found @ <http://www.thepensionsregulator.gov.uk/docs/automatic-enrolment-employer->

[staging-forecast.pdf](#)

49. *Why am I getting the message “To Process Automatic Enrolment Updates you must have at least current plus next two PRPs defined in your Payroll Calendar” when running a global AE routine?*

This usually indicates an issue with the calendars that have been set-up. Check for the following;

- Obvious issues in the current calendar such as missing periods or “gaps” between periods
- Obvious issues in the future calendar such as missing periods or “gaps” between periods

Correct these and the global routine should work correctly.

50. *Is there a rough guide to what the date fields on the AE form in Opera represent?*

The following is a list of the main dates found on the AE form and what we interpret these dates to represent according to TPR;

AE Date	The Automatic enrolment date. This is usually the Assessment date to when a worker becomes an EJ
AE Info. To EE	This is the date when the AE information is sent to the EE - As part of automatic enrolment, re-enrolment and opt in, the employer must give the jobholder specified information called enrolment information. This is the date the enrolment information is given to the jobholder. It is important for the system to record this date as it may be used to define the start of the opt-out period in some cases A template of this notice is available on our website at: <a href="http://www.tpr.gov.uk/eligible-no-postponement">www.tpr.gov.uk/eligible-no-postponement</a>
Contract-Based Info. to EE	Where an employer is using a contract-based pensions scheme for automatic enrolment, re-enrolment or opt in, the employer must ensure the jobholder is given specified information known as ‘Terms and Conditions’.  It is important for the system to record this date as it may be used to define the start of the opt-out period in some cases  The terms and conditions of the personal pension scheme into which a jobholder is being automatically enrolled, re-enrolled or enrolled
Qual. Scheme Info. to EE	If on the staging date an eligible jobholder or a noneligible jobholder is already a member of a qualifying pension scheme, the employer is obliged to give them specified information. The employer is also obliged to provide this information to any worker who becomes a jobholder and an active member of a qualifying scheme after the employer’s staging date. The employer is only obliged to provide this information once – per worker, per employment. <a href="http://www.tpr.gov.uk/already-qualifying">www.tpr.gov.uk/already-qualifying</a>
Active Member Achieved	A worker is considered to have achieved Active Membership: for occupational pension schemes, when stated in the scheme rules; or for personal pension schemes, when the worker is deemed to have received the T&Cs of the agreement to become an active member
Postponement End	When the postponement ends. The

following day is considered the “deferral date”

Opt-Out Period Start

1 month Opt-Out Window starts on the latter of two dates:

- when Active Membership is achieved; and
- when the employer issues a letter/email to the jobholder.

Further information may be found @

<http://www.thepensionsregulator.gov.uk/docs/detailed-guidance-10.pdf> with a list of templates communications available @

<http://www.thepensionsregulator.gov.uk/docs/resource-info-to-workers.pdf>

51. *Are there any specific elements to be aware of with pensions and the DEA Attachment Order?*

In effect what DWP state is that certain pension contributions should not be deducted from an employee’s net pay before the DEA itself is then calculated i.e. another way of looking at this is that the DEA deduction takes priority over those pension contributions.

This keeps the handling of such pension contributions in line with other attachment order types.

Note: ‘superannuation’ contributions are those that are deducted before an employee’s tax is calculated (e.g. like a COSR contribution); such contributions are also referred to as ‘net pay arrangement’.

In Opera this means ensuring the Deduct Before Attachment setting on employee pension contribution deduction profiles is set as required; e.g. it should not be selected for an FSAVC, but would be for a COSR contribution.

Further information may be found in the Direct Earnings Attachments (DEA) handbook at <https://www.gov.uk/government/publications/direct-earnings-attachments-an-employers-guide>.

52. *Please can you advise as to how the option ‘Deduct Before Tax’ should be set on the Employees’ Pension Deduction Profile when the option ‘Net of Basic Rate Tax (Ees.)’ has been selected on the Pension record?*

The ER should always check with their pension provider about these settings as different pension schemes have different rules.

Please find below our explanation of these options and the way the system works;

In summary the tick box on the deduction profile “deduct before Tax” affects net pay where the “Net of BR” option on the pension scheme record affects the contribution calculated out.

1. Deduct before tax should only be set on the Ded. Profile if the pension scheme is what’s called a ‘net pay arrangement pension scheme’, which from our understanding could mean a COSR scheme for example

i.e. it means the EE’s contribution is deducted from the EE’s taxable pay before tax is calculated (this means the EE gets tax relief on their contribution via the payroll as opposed to HMRC giving the tax relief to the pension provider).

Note: ‘net pay arrangement...’ does not include/mean where salary sacrifice is being used for a pension scheme. Pegasus believe NEST is not a ‘net pay arrangement’ scheme according to information provided by them, in which its deduction profiles should not have ‘Deduct before tax’ selected (though we recommend the ER should double-check check with NEST).

2. As for the Net of BR tax option, this varies depending upon the pension scheme being used;

e.g. NEST for example (and other GPP schemes perhaps), the contribution the EE makes has to be ‘less an amount equal to BR tax’ (but only if the EE is entitled to tax

relief on their pension contributions); this has no effect on the calculation of the EE's tax, but is related to the way the pension provider deals with the EE contributions;

For example; The NEST deduction profile does not have Deduct before tax selected, so an EE is paid £1,000 per month and they have to contribute 1% of their pay to a scheme.

We believe in practice for NEST the % contribution is actually based on the portion of an EE's earnings in between the auto-enrolment thresholds/levels, but for simplicity's sake here we are assuming the % is based on all the EE's earnings (i.e. just for this example).

1% = £10, however for NEST the EE does not contribute £10 to NEST, they contribute '£10 less BR tax' i.e. they contribute £8 (i.e. the £10 is reduced by £2 re an amount equal to BR tax).

Note: the EE will have £8 deducted from their net pay; the other £2 goes nowhere e.g. it does not get used to reduce the EE's tax for the period for example.

What happens then is that NEST get/obtain the £2 tax relief back from HMRC; which means overall (i.e. inc. the EE's contrib. and the relief from HMRC) the total contribution in the EE's pension pot is £10

So, for NEST, where the EE is entitled to tax relief on their pension contributions (which generally means where the EE has a NINO) they should have 'Net of BR tax' selected, but the main thing is none of the above affects the EE's tax calculation.

If the scheme requires the amount to be contributed to be equal to, e.g., 1% of pay (e.g. the provider requires the EE to contribute £10 into their scheme, or the EE is not entitled to tax relief on their pension contributions) then the 'Net of BR tax' option should not be selected.

You'll see that if you create a pension scheme of type COSR for example then you cannot select the 'Net of Basic Rate Tax' option for the scheme; the reason being that because the EE gets all their tax relief through the payroll, the contribution to be made should be, e.g., 1% of their pay (it should not then be reduced by an amount equal to BR tax), so that's why the option is not available for COSR i.e. for net pay arrangement pension schemes HMRC won't then give the pension provider any tax relief because the EE has already received it all via the payroll when making their pension contribution.

Following on from the example above, for COSR the EE would contribute £10, the pension provider won't then claim any tax relief from HMRC because the EE's taxable pay would have been reduced from £1,000 to £990 pounds (that means there's an extra £10 that the EE will not have paid tax on, which for most people will mean the EE has saved £2). So given the EE here contributes the full £10 (and the pension provider gets no tax relief from HMRC) it still means the EE is putting £10 into their pension pot overall (if the EE only contributed £8 for example then because the pension provider won't get tax relief it means there wouldn't be £10 overall going into their pension pot otherwise).

Both options depend upon the rules of the pension scheme in use, so the ER should check with their pension provider about:

1. Is the scheme a 'net pay arrangement scheme' i.e. whereby the EE's tax in payroll gets reduced as a result of the EE's contribution (if so, Deduct before tax on the deduction profile should be set). We are sure for NEST that Deduct before tax should not be selected (but ER to check with NEST in case they can work both ways).
2. Should the contributions being made/sent to the pension provider take into account (i.e. be reduced by) 'an amount equal to BR tax'? (if so, the 'Net of BR tax' option should be selected on the EE's pension record, which for NEST would ordinarily be the case i.e. if the EE is entitled to tax relief on their contributions).

Note: where 'Deduct before tax' does apply to the scheme then it should not be the case that the EE's contribution would have 'Net of BR tax' selected as well (i.e.

it would ordinarily be one of the options selected or the other, not both).

More information in regards to NEST pensions – they state that NEST does not use the net pay tax relief approach;

“Some pension schemes use a net-pay approach to tax relief, where the employer deducts contributions from a member’s salary before calculating income tax on the reduced amount. NEST doesn’t use this approach.”

Further information may be found @

<http://www.nestpensions.org.uk/schemeweb/NestWeb/public/helpcentre/contents/how-tax-relief-works-with-nest.html>

Interpretation of this information would be that the “deduct before tax” is unticked on the deduction Profile; however, this is “an interpretation” of what the NEST website states, we would always recommend checking with NEST and HMRC directly as the presumption may not be as expected or that they offer multiple schemes with different rules but just state the most “common” approach they use.

There is a “general” approach (which matches what NEST state) published in an article by HMRC in regards to how to apply income tax relief to pensions, this can be found @ <http://www.hmrc.gov.uk/incometax/relief-pension.htm> (though remember that every pension could be different with their own rules & methods).

This article describes whether the “contribution” is taken before or after tax depending on the type of pension scheme. Again it matches that in this circumstance that;

- NET of BR is ticked “on”, on the pension scheme
- Deduct before Tax is “off” on the deduction profile

However this comes down to “interpretation” of legislation. Also if you operate a Salary Sacrifice Scheme with NEST, then it is implied to operate this as the opposite of the above – basically as a ‘net pay arrangement pension scheme’

The customer needs to check with HMRC and the pension provider (i.e. Nest).

More information in regards to NOW pensions;

NOW pensions website highlights a very important of how NOW pensions operate;

Is the contribution taken before tax and NI?

Our process requires payroll to take any contributions due from Gross pay before tax. This means employees pay is lower for tax purposes resulting in employees getting the maximum tax relief on their contributions immediately. Employer contributions are paid in addition and employees pay no tax or National Insurance on contributions the employers pay. Unless you use Salary Sacrifice employees and employers do pay NI on the pension contributions deducted from employees pay.

<http://www.nowpensions.com/faqs/is-the-contribution-taken-before-tax-and-ni/>

Some further analysis and how this operates with Opera;

- NOW pensions operate what is commonly referred to by HMRC as a ‘net pay arrangement pension scheme’.

- In short, that means that all employee contributions to NOW get tax relief through the payroll (i.e. even if salary sacrifice is not in use); this means the employee's pension contribution is always deducted from the employee's pay before tax is calculated (hence reducing the employee's tax in the payroll); that's what 'net pay arrangement' is all about.
- For schemes like NEST for example, the employee does not get tax relief through payroll unless they are in a salary sacrifice scheme; when you're not in salary sacrifice (with NEST for example) then it's the pension provider that claims the tax relief back from the Government for the contributions the employee makes.
- Where tax relief is given through payroll (e.g. NOW, or via salary sacrifice) then the pension provider does not then claim tax relief back from the Government (otherwise the employee would be getting their tax relief twice).

The above will have an important effect on how a user will set-up Opera payroll for use with NOW (and NEST) with respect to the various tax settings on Deduction Profiles and on the employee's pension records. For NOW:

- The employee pension deduction profile (i.e. for non-salary sacrifice contributions) must have 'Deduct Before Tax' selected (or for salary sacrifice payment profile – ticked as Taxable & Niable – i.e. to reduce the taxable pay)
- The employee's pension record must have 'net of basic rate tax' de-selected.

### 3 NEST

<p>53. <i>What is the NEST Contribution Frequency box for?</i></p>	<p>Contribution Frequency – This field has no functionality in terms of calculations or behind the scenes but is used as a filter where required pension groups are mandatory to create and assign. The contribution frequency may not relate to their pay frequency, i.e. a weekly paid EE may have their pension contributions paid over to NEST on a monthly basis.</p>
<p>54. <i>How does the Overseas EE / NINO # work for NEST?</i></p>	<p>If the EE is from overseas and this option is un-ticked, you most likely will need to un-tick NET of Basic Rate on pensions.</p> <p>In essence please check whether the EE is entitled to Tax Relief or not.</p> <ul style="list-style-type: none"> <li>• If the employee does not have a National Insurance Number and is an 'Overseas National awaiting a NINO' then the user can select the corresponding checkbox on the Payroll - Processing - Employee Pensions - Action form.</li> <li>• If the employee does not have a National Insurance Number and isn't an 'Overseas National awaiting a NINO' then this checkbox should be left blank\unticked. Opera should then leave the NI Number field (Field 3) blank and should populate the Alternative ID field (Field 4) with the Employee Reference within the Contribution File instead.</li> </ul>
<p>55. <i>Is the NEST Payment Source maintenance record mandatory?</i></p>	<p>These records are mandatory.</p> <p>It is most likely that the Payment will be a Lump sum to NEST and paid over by the ER with the contribution file instructing the amount for each EE for their pension.</p>
<p>56. <i>What is NET of BR Tax?</i></p>	<p>Net of BR Tax – Means the EE is entitled to tax relief on their contributions because they have a National Insurance Number.</p> <p>With NEST schemes, it is generally required to have the Net of BR switched on</p>

due to their requirement (or you can adjust the value in the deduction profile to compensate for the correct value). WE would always recommend confirming this with NEST.

Usually the ERs setting is off.

- Remember that NEST is not necessarily for AE – though it is most likely. Opera 3 has been designed that you must have advanced pensions and AE in use before using NEST functionality.
- Net of BR Tax ER –Setting this will mean the ERs contribution value matches the EEs contribution value.
- Net of BR Tax ER/EE - Should not affect the actual Tax calculation of the EE – It's the Tax Relief on the contribution.

57. *Is there an example NEST routine?*

Not directly as there could be various scenarios. But one very basic example NEST Routine could be to follow these steps which could be seen as a routine procedure for every AE PRP and NEST;

1. Run a calculation routine (this will highlight AE categories etc.)
2. Run the AE Global routine to process EEs – more specifically the EJs) and Assign the Pension NEST
3. Check EEs as necessary (contributions etc.)
4. Create a NEST Enrol file and submit
5. Run Calculation (To calculate out Pay and NEST pension)
6. Create a Contribution File and submit
7. General Payroll Procedures (which may be required throughout this process).
8. Update – NB: Remember to clear pension totals if required

Hint: Remember you can use the AE Global Update routine for EJs (and others) and assign the NEST pension.

A more detailed example process for set-up / day to day processing can be seen as follows;

The follow steps could be seen as a routine procedure for setting up;

- General Payroll Procedures (which may be required throughout this process).
  - Back-ups throughout
1. Set Staging Date in AE settings
  2. AE in Set-Options
  3. Ensure Payment Profiles set-up
  4. Set up NEST Groups and Sources
  5. Ensure Pension Scheme set-up (if applicable – mandatory if using NEST)
  6. NEST in Set options and / or Employee (If required)
  7. Use global AE routine if using postponement (and then for every PRP for new EEs – will need to run this to take them off postponement as well)
  8. Run a global calculation routine (this will highlight AE categories etc, consider postponement where required)
  9. Global AE routine for EJs, then NEJs, then EWs (NEJs and EWs more for communications)
  10. Manage individual opt ins, joins, opt outs & ceasing (unlikely for ceasing – but needs to be checked) as required - These processes are usually done on an individual basis
  11. Check EEs as necessary (contributions / details etc)
  12. Run a NEST enrolment file
  13. Run global calculation (To calculate out pay and pension contributions)
  14. Run a NEST contribution file
  15. Run reports

The follow steps could be seen as a routine procedure for every AE PRP;

- General Payroll Procedures (which may be required throughout this process).
  - Assuming all relevant records already created
  - Back-ups throughout
1. Use global AE routine if using postponement and check any which are now out of postponement
  2. Run a global calculation routine (this will highlight AE categories etc, consider postponement where required)
  3. Global AE routine for EJs (EWs & NEJs possibly too)
  4. Manage individual opt ins, joins, opt outs & ceasing as required. These process are usually done on an individual basis. This would include new starters or EE becoming EJ (AE/Postponement etc.)
  5. Check EEs as necessary (contributions / details etc)
  6. Run a NEST enrolment file
  7. Run global calculation (To calculate out pay and pension contributions)
  8. Run a NEST contribution file
  9. Run reports

58.	<i>Does the Pensionable Pay Currently Due field have any significance in regards to NEST?</i>	<p>Yes - If a pensionable pay currently due is missed or wrong or needs adjusting, the Pensionable Pay Currently Due box is what is partly used when creating the Contribution file.</p> <p>Please note any changes in this box will require a Calculate to be run to confirm the values.</p>
59.	<i>Does the system automatically store the previous NEST Group or Source?</i>	<p>No, this is a manual process.</p> <p>NEST specific and can only change one setting at a time.</p> <p>All the Previous information must be manually entered.</p> <p>All information is based on the Last Group (so the values are based on whatever was processed as part of the last group).</p> <p>Note: Could copy only the currently due, not ytd in some circumstances.</p>
60.	<i>Are NINOs important for NEST files?</i>	<p>Yes. They are important for RTI, AE as well as NEST.</p> <p>If the EE is from overseas and this option is un-ticked, you most likely will need to un-tick NET of Basic Rate on pensions.</p> <p>In essence please check whether the EE is entitled to Tax Relief or not.</p> <ul style="list-style-type: none"> <li>• If the employee does not have a National Insurance Number and is an 'Overseas National awaiting a NINO' then the user can select the corresponding checkbox on the Payroll - Processing - Employee Pensions - Action form.</li> <li>• If the employee does not have a National Insurance Number and isn't an 'Overseas National awaiting a NINO' then this checkbox should be left blank\unticked. Opera should then leave the NI Number field (Field 3) blank and should populate the Alternative ID field (Field 4) with the Employee Reference within the Contribution File instead.</li> </ul>
61.	<i>What does the hold contributions do in terms of NEST?</i>	<p>Hold Contributions - If this is set on the EE, then when clearing the pension contributions, this record will not be affected during the opt-out period.</p> <p>After the opt-out period has passed (based on opt-out period dates set and O3 processing dates and the AE status is not set to opt-out) it automatically lists the EE in the Contribution file and un-ticks this Hold Contributions flag.</p>
62.	<i>Do the NEST overrides remain in the system indefinitely?</i>	<p>These settings are cleared after you clear the pension currently due. This is done during an Update routine or on the pension record.</p>
63.	<i>What happens when I leave</i>	<p>If left blank, this will default to UK. Only used for NEST and for EEs who have an</p>

	<p><i>the country blank on the EE for NEST files?</i></p>	<p>address outside of the UK.</p>
<p>64.</p>	<p><i>When creating NEST files and there are validation issues, why can I continue to create and submit them?</i></p>	<p>Validation Issues, where the user has chosen to create the file, if any validation issues are found then the user will still be permitted to go on and create the enrolment file i.e. the validation issues will be raised as ‘warnings’ in effect. This is as per design and agreed with NEST.</p>
<p>65.</p>	<p><i>Can I use a NEST Cancel Enrolment File for opt out?</i></p>	<p>No, the Cancel Enrolment File is not used for Opting out. It is mainly used for things like cancelling wrongly enrolled EEs</p>
<p>66.</p>	<p><i>On the NEST Contribution File wizard are there any key points I need to be aware of?</i></p>	<p>You can only select multiple Schemes with matching Scheme References. If there is only one available it will automatically be selected. You can only select Groups with the same Contribution Frequency settings. Dates are not automatically populated. The system will use these dates for reference purposes in relation to NEST (and the respective file being created). The values are taken from the Current Contributions Due fields.</p>
<p>67.</p>	<p><i>Just want to check I’m correct in my understanding on how the interaction between Pegasus users and Nest Themselves will work in practice. As I see it the Payroll software (with Nest ad on) will produce two files, the employee file and the contributions file. These are in CSV. In terms of getting these to Nest its then really over to the user as to how they want to do this, and my understanding is they can either upload a CSV to Nest via their account, or setup an SFTP transfer. Am I correct i.e. the Pegasus Nest add on does not have any other build in integration with Nest ?</i></p>	<p>Yes that is accurate based on our interpretation. Further information can be found in the F1 help of Opera and there is an extract following;</p> <p><b>Sending the Enrolment File</b></p> <p>There are two ways that the enrolment file can be sent to NEST:</p> <ul style="list-style-type: none"> <li>• File Upload - using the NEST website.</li> <li>• File Transfer Protocol - using FTP software.</li> </ul> <p>Note: If you have more than one enrolment file, you need to send each file separately.</p> <p>This is mainly down to NEST functionality. Pegasus do not produce FTP software for NEST – but we presume they could liaise with NEST to recommend (we could not confirm whether Windows Explorer / FileZilla etc. is acceptable)</p> <p>The file upload is where the Employer logs into their NEST account and then select to upload a file and they can then point to the file Opera creates.</p> <p>The help is near identical for sending a contribution file;</p> <p><b>Sending the Contribution Schedule and Making Payments</b></p> <p>There are two ways that contribution schedules can be sent to NEST:</p> <ul style="list-style-type: none"> <li>• File Upload - using the NEST website</li> <li>• File Transfer Protocol - using FTP software.</li> </ul> <p>Note: If you have more than one enrolment file, you need to send each file separately.</p> <p>When you set up your NEST scheme you will have chosen one of these three payment methods (Opera does not initiate the payments):</p> <ul style="list-style-type: none"> <li>• Direct Debit - this is initiated when the contribution schedule is received by NEST</li> <li>• Direct Credit - you need to initiate these payments (for example BACS or CHAPS) after you have submitted the contribution file.</li> <li>• Debit card - you need to initiate these payments by logging in to the NEST website and entering your card details.</li> </ul> <p>It also offers information that you must set-up the method of payment and that this is what the employer does (opera does not do the “actual” payment as it says)</p>
<p>68.</p>	<p><i>How does NEST tell the</i></p>	<p>NEST will communicate the Opt-Outs to the employer. Please refer to the NEST</p>

	<p><i>employer is someone has opted out?</i></p> <p>website for further information @ <a href="http://www.nestpensions.org.uk/schemeweb/NestWeb/public/NESTforEmployers/contents/look-out-for-opt-outs.html">http://www.nestpensions.org.uk/schemeweb/NestWeb/public/NESTforEmployers/contents/look-out-for-opt-outs.html</a></p>
<p>69. <i>If you turn off the “hold on to contributions” flag on the pension scheme for NEST, does this update the field on all EEs?</i></p>	<p>No, changing this flag on the Pension Scheme Profile record will not change it on the individual. If changed, this will be the setting taken through for any new records. There are instances where the individuals flag will be removed once out of the Opt-Out period. The Pension Scheme Profile Settings is a starting point for the record and something a company will agree to do from the beginning.</p>
<p>70. <i>Are there any (new) tools to evaluate your DC scheme against TPR quality features?</i></p>	<p>You should check the quality of the defined contribution (DC) scheme you run by using the DC code and regulatory guidance. These are underpinned by the 31 DC quality features.</p> <p>Further information may be found @ <a href="http://www.thepensionsregulator.gov.uk/trustees/checking-you-run-a-quality-dc-scheme.aspx">http://www.thepensionsregulator.gov.uk/trustees/checking-you-run-a-quality-dc-scheme.aspx</a></p>
<p><b>4      NOW</b></p>	
<p>71. <i>Can the AE date be changed once submitted to NOW?</i></p>	<p>No. The AE Date should not be altered or changed once the EE has been enrolled with NOW</p>

## Appendix Q - Can I change the Payroll Calendar?

Users should not need to change the calendar as this should have been set-up correctly when the group was first created. All subsequent years should be calculated out correctly following this.

However in the instance where the Calendar was set-up incorrectly in the first place, is there anything that can be done?

In some circumstances, yes there may be several methods available, however it will depend on which dates need to be changed in order to decide the most appropriate method. There are a few rules that have to be observed and these are covered when appropriate.

What Calendars?

The Opera 3 Payroll Calendar actually intertwines with two working Calendars in order to run the Payroll. One calendar is used to define what the Usual Pay Date is, and this must be in line with HMRC's Income Tax Calendar and respective periods (the usual pay date for the respective period must be in between the start and end dates of the Income Tax Calendar), so it may calculate using the correct income tax period. It also defines when the Employee (EE) is to get paid (1: Period & Usual Pay Date). The other working Calendar consists of a start and end date that represents and defines what period the EE is being paid for (2: Start & End Date).

**Calendar - Weekly**

General Memo

Tax Year : 0809 Pay Frequency : Weekly

Period : 26

Start Date : 27/09/2008 Usual Pay Date : 03/10/2008

End Date : 03/10/2008

Period	Start Date	End Date	Usual Pay Date	Actual Pay Date
23	06/09/2008	12/09/2008	12/09/2008	12/09/2008
24	13/09/2008	19/09/2008	19/09/2008	19/09/2008
25	20/09/2008	26/09/2008	26/09/2008	
26	27/09/2008	03/10/2008	03/10/2008	
27	04/10/2008	10/10/2008	10/10/2008	//
28	11/10/2008	17/10/2008	17/10/2008	//

Action View

**Income Tax Periods : 0809 - We...**

Period	Start Date	End Date
23	07/09/2008	13/09/2008
24	14/09/2008	20/09/2008
25	21/09/2008	27/09/2008
26	28/09/2008	04/10/2008
27	05/10/2008	11/10/2008
28	12/10/2008	18/10/2008
29	19/10/2008	25/10/2008
30	26/10/2008	01/11/2008
31	02/11/2008	08/11/2008
32	09/11/2008	15/11/2008
33	16/11/2008	22/11/2008
34	23/11/2008	29/11/2008

Etc...

OK Cancel

The Income Tax calendar is governed by HMRC. Further information regarding this can be found @ <http://www.hmrc.gov.uk/helpsheets/e13.pdf> & <http://www.hmrc.gov.uk/employers/e13-page24-weekly-monthly.pdf>

Changes to the Calendar...

Can I change the Usual Pay Date?

You can change the Usual Pay Date for a period that has not been updated and this will change all subsequent Usual Pay Dates BUT you can only change it within the relevant dates as specified for that period in the Income Tax Calendar. For example;

Weekly Payroll

Period 1

Usual Pay Date is 12th April

The Income Tax Calendar defines period 1 to be between 6th April – 12th April.

The Usual Pay Date can be changed to any date in-between and on the dates as mentioned. You could not change it to the 13th April for period 1 (users may attempt this to correct the calendars to represent payment in arrears – this will be covered later on).

Users are advised to contact the HMRC for confirmation as changing the Usual Pay Date is not something that is commonly done and not something Pegasus would advise doing without further consulting and verification.

Changes to the Start & End Dates?

You can change the Start & End Dates for a period that has not been updated and this will change all subsequent Start & End Dates. These dates represent the period the EE is being paid for. The Start and End dates can be anything as long as they span the correct number of days according to the Pay Frequency set for the group (i.e. Weekly – means a 7 day span etc.).

So for example setting up a Calendar for a week in arrears would mean the following;

Weekly Payroll

Period 1

Usual Pay Date is 10th April

Start and End Date are 28th March – 3rd April

Period 2

Usual Pay Date is 17th April

Start and End Date are 4th April – 10th April

All subsequent Periods will be updated appropriately.

The Start and End Dates can easily be changed (for a period ~and subsequent periods~ that has not been updated), however this could mean for Audit purposes periods being duplicated or missed.

## Scenario 1

Weekly Payroll

Period 2

Usual Pay Date is 17th April

CHANGE Start and End Date to 30th March – 5th April

For Audit Purpose, period 1 has already been deemed to cover pay for some of that period?

## Scenario 2

Weekly Pay Roll

Period 2

Usual Pay Date is 17th April

CHANGE Start and End Date to 11th April – 17th April

For Audit Purpose, what has happened between 4th – 10th April?

Alternatives?

There is much emphasis placed on the creation of the calendar, that this must be set correctly at the first ever stage of set-up. A new calendar can only be defined if one does not exist. An alternative (depending on what dates are wrong etc) is to create a brand new group then assign a new (correct) Calendar against that group. Ensure when Transferring EEs to this new group that NO Income Tax Periods are missed and be aware for Audit Purposes Start and End dates could mean duplications or missing paid periods. The transfer of EEs is a one by one basis through Opera 3.

The last alternative is to keep it processing the way they are. The presumption if the required change is mid-way through a year, is that it may not be valid as they have already been processing with the existing settings. Clarification would therefore be required.

Getting the calendar right from the start is essential as the dates are used for RTI submissions. Please contact HMRC for further details if you do plan to change dates and ensure it falls in line with RTI requirements.

## Appendix R - Appendix 5 net of foreign tax credit relief

As a reminder, for those of our payroll customers (employers) who operate what HMRC refer to as 'EP Appendix 5 net of foreign tax credit relief', from 6 April 2015 they must ensure they report the Appendix 5 related pay & tax figures correctly with the associated employees FPS records (in fact, ideally they should be doing so already, but from 6 April 2015 they must do so).

For example, let's say the payroll calculates the UK tax on a monthly salary of £2000 as £500, but foreign tax credit of £300 is also due from these earnings and will be paid to an overseas tax authority. The calculation of the foreign tax will be made outside of the payroll, but under the Appendix 5 arrangements it can then be offset against the calculated figure of £500 UK tax, which will reduce the tax attributable to the UK to £200. This is the amount that employers should report to HMRC for the relevant month and pay by the due date.

The main point here is that Opera does already allow the user to handle Appendix 5 based on a manual-intervention basis. Here is how Appendix 5 is handled within Opera:

1. The employer (ER) runs the calculation for the pay period as per normal; the ER then notes the employee's (EE) tax for this-period.
2. Using the example above, let's say that the tax calculated as per normal for this-period is £500, and that the ER knows (i.e. has calculated outside of payroll) that £300 of foreign tax is also applicable to this EE.
3. The ER will then do a tax override for the EE and override the tax to £200 (i.e. the £500 UK tax minus the £300 foreign tax).
4. The ER must then also create a Deduction Profile (e.g. "Forn. Tax") and will set the value of the deduction to £300 for that EE.
5. The ER then re-runs the calculation for the EE; this will result in:
  - The taxable pay being set to £2000 (and this is hence the taxable pay figure that will be reported to HMRC via the FPS).
  - The UK tax being set to £200 (and this is hence the tax figure that will be reported to HMRC via the FPS).
  - The deduction of £300 for the foreign tax will be treated as being a 'deduction from net pay' (and will hence be reported to HMRC as such via the FPS; just as HMRC require).
  - The EE's net pay will therefore also be correct because the EE's pay will have had both the £200 UK tax and £300 foreign tax deducted from it (i.e. along with any NI, pension contributions etc. being deducted as well).
6. The ER then sends a payment for the £300 foreign tax to whoever it is that it has to be sent to.
7. The EE's P60 at the end of the year will also then show the correct UK pay and tax.

A document entitled 'PAYE guidance on Appendix 5: Net of foreign tax credit relief' has been produced for inclusion in the RTI Technical Pack <http://www.hmrc.gov.uk/softwaredevelopers/rti/internet-rti.htm>.

It is important to ensure that where an Appendix 5 solution is offered within your payroll software it is in line with this guidance and that it can report the adjustments correctly on the FPS. Employers who are using software which does not support these EP Appendix 5 arrangements will be unable to report these adjustments with effect from 6 April 2015.

### Background information

EP Appendix 5 arrangements are applicable to those employers who are required to deduct foreign tax in addition to UK PAYE tax from payments made to employees who are sent to work abroad. Its aim is to give provisional relief for double taxation to employees who must pay both UK tax and foreign tax from the same payments of earnings.

With HMRC agreement an employer can give foreign tax credit relief (FTCR) via the payroll where there is a foreign tax withholding obligation as well as PAYE due on the same income. This will require an adjustment to the amount of tax due.

For example, the payroll calculates the UK tax on a monthly salary of £2000 as £500, but foreign tax credit of £300 is also due from these earnings and will be paid to an overseas tax authority. The calculation of the foreign tax will be made outside of the payroll, but under the Appendix 5 arrangements it can then be offset against the calculated figure of £500 UK tax, which will reduce the tax attributable to the UK to £200. This is the amount that employers should report to HMRC for the relevant month and pay by the due date.

If this example is extended over a three month period, we would expect to see the following figures in a P60:

Total pay of £6,000, year to date tax deducted of £600 and the code in operation on a Month 1 basis.

Even though they will have also deducted a further £900 from the employee, this should not be included in the tax deducted figure as it has been paid to the overseas tax authority and is therefore not relevant to the UK deduction. If the same employee left after these 3 months, we would expect the final FPS and any P45 would show the same details (again excluding the £900 foreign tax).

So, if an employer is required to issue a P60 to an employee who has been given relief in this way it should show the taxable pay but only the net figure of UK tax deducted after the foreign tax has been offset.

On a day to day basis the employer will need to use the deductions from net pay data item (Data Item 58B) to take account of the foreign tax to ensure that the FPS net pay equates to that actual paid in the same manner as other deductions. Using our example above of pay of £2000, UK tax due £500 less FTCD £300.

Incorrect report:

Gross Pay	£2000
Tax deducted	£ 200
Pay after statutory deductions	£1800 (Incorrect result)

Correct report:

Gross pay	£2000
Tax deducted	£ 200
Deductions from Net Pay (58B)	£ 300
Amount for BACS Hash	£1500 (Correct result)

If the data item values are incorrectly reported or an adjustment is not made in respect of foreign tax paid then the amount the employer reports will not match the amount they pay to HMRC and this may give rise to debt recovery action by HMRC. Additionally the tax calculations for the seconded employees could also be incorrect giving rise to demands for payment or the repayment of tax.

Updated information;

HMRC's summary of Appendix 5;

This arrangement only applies to employers who are required to deduct foreign tax in addition to UK PAYE from payments made to employees who are sent to work abroad. Its aim is to give provisional relief for double taxation to employees who must pay both UK tax and foreign tax from the same payments of earnings.

With HMRC agreement an employer can give foreign tax credit relief via the payroll where there is a foreign tax withholding obligation as well as PAYE due on the same income. This will require an adjustment to the amount of tax due.

For example, the payroll calculates the UK tax on a monthly salary of £2000 as £500, but foreign tax of £300 is also due from these earnings and will be paid to an overseas tax authority. The calculation of the foreign tax will be made outside of the payroll, but under the Appendix 5 arrangements it can then be offset against the calculated figure of £500 UK tax, which will reduce the tax attributable to the UK to £200. This is the amount that employers should report to HMRC for the relevant month and pay by the due date.

Pegasus Processing;

Handling Appendix 5 correctly means that, for example, the employee's P60 will show the employee's full/ total taxable pay for the year (i.e. in the case of the HMRC example above that means £2000 \* 12 = £24,000) but will only show the 'net figure of UK tax deducted' for the tax on the P60 (i.e. in the case of the HMRC example above that means £200 \* 12 = £2,400). Handling it correctly also means HMRC will not think there has been an underpayment of UK tax by the ER.

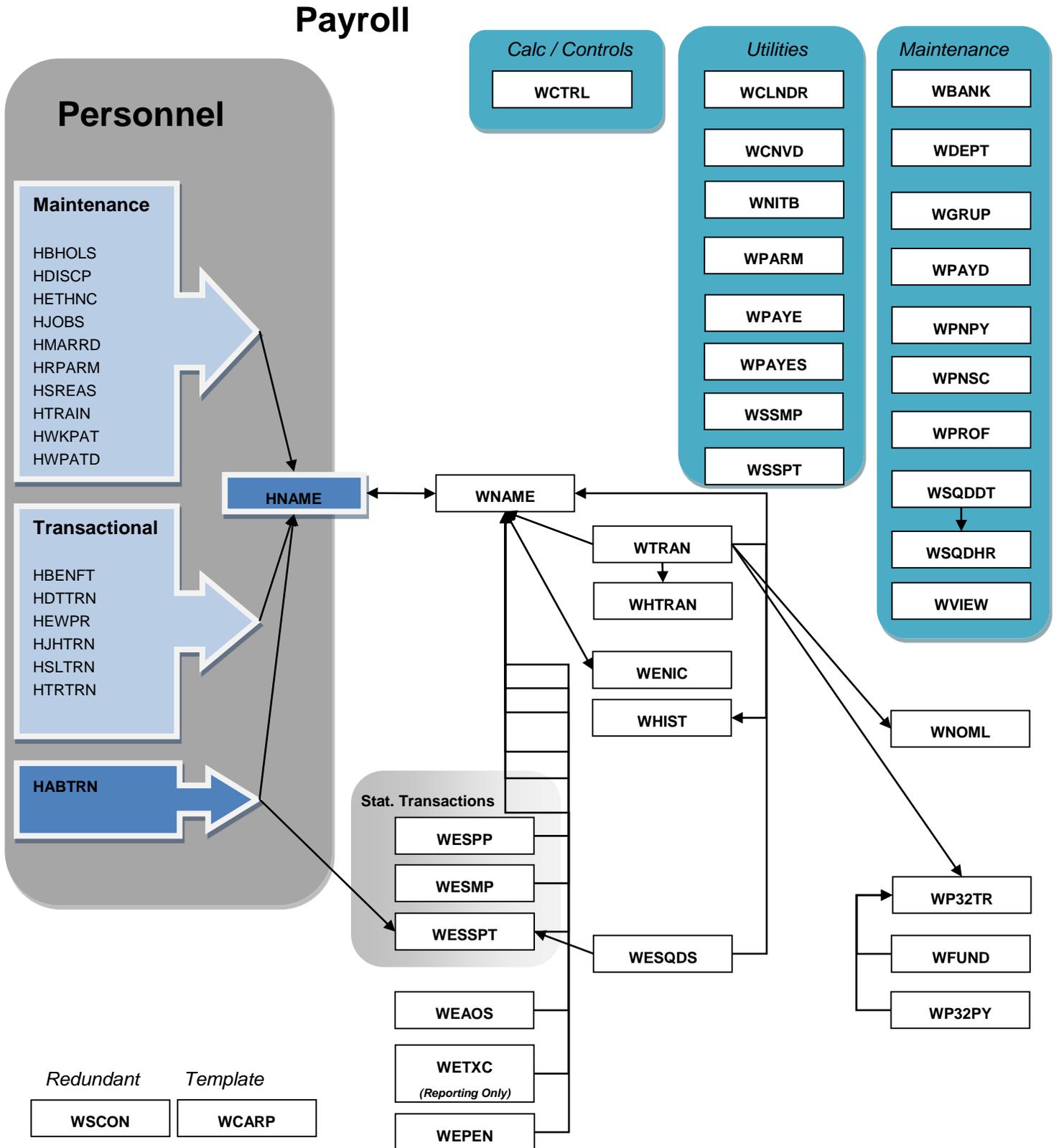
Not all payroll software can cater for Appendix 5, so HMRC do currently permit such employers to kind of 'not do it totally correctly', however come April 2015 such employers will have to handle correctly through their payroll (i.e. exactly as HMRC require).

Opera does already allow the user to handle Appendix 5, on a manual basis. Follow the steps below of how Appendix 5 can be handled in Opera:

1. The employer (ER) runs the calculation for the pay period as per normal; the ER then notes the employee's (EE) tax for this-period.
2. Using the HMRC example above, let's say that the tax calculated as per normal for this-period is £500, and that the ER knows (i.e. has calculated outside of payroll) that £300 of foreign tax is also applicable to this EE.
3. The ER will then do a tax override for the EE and override the tax to £200 (i.e. the £500 UK tax minus the £300 foreign tax).
4. The ER must then also create a Deduction Profile (e.g. Forn. Tax) and will set the value of the deduction to £300.
5. The ER then re-runs the calculation for the EE; this will result in:
  - The taxable pay being set to £2000 (and this is hence the taxable pay figure that will be reported to HMRC via the FPS).
  - The UK tax being set to £200 (and this is hence the tax figure that will be reported to HMRC via the FPS).
  - The deduction of £300 for the foreign tax will be treated as being a 'deduction from net pay' (and will hence be reported to HMRC as such via the FPS; just as HMRC require).
  - The EE's net pay will therefore also be correct because the EE's pay will in total have had £500 deducted from it (i.e. £200 UK tax, £300 foreign tax deduction).
6. The ER then sends a payment for the £300 foreign tax to whoever it is that it has to be sent to.

## Appendix S – Data Structures & Technical Information

The following pages contain the Database Structures & Technical Information of the Payroll (& Personnel) Module as of the 6.70.00 release.



Example Table Movements;

**Payroll Calculate**

Updated	New Record
WNAME	WHIST
WTRAN	WEPEN
WCTRL	WENIC
WCLNDR	WEAOS
NEXTID	WESSP
	HABTRN
	WESMP
	WESPP
	WESPPT
	WP32TR

**Payroll Update**

Updated	New Record	FPT Update
WNAME	WHTRAN	WSQDHR
HNAME	WP32PY	WP32TR
WEAOS		WFUND
WTRAN		WETXC
WESPP		WESSPT
WESMP		WESQDS
WEPEN		
WENIC		
WCLNDR		
WCTRL		
WPARM		
HABTRN		
NEXTID		
WPNSC		
WHIST		

## Payroll System Tables

Table	Process
<b>Frwmisc</b>	Contains miscellaneous details regarding the Statutory Payroll information that is contained 'within' other tables – such as wparm
<b>Frwnitb</b>	Payroll (W Table) Equivalent
<b>Frwpaye</b>	Payroll (W Table) Equivalent
<b>Frwpayes</b>	Payroll (W Table) Equivalent
<b>Frwspage</b>	Pension Age check table – contains the official HMRC pension date check table details.
<b>Frwsmpt</b>	Payroll (W Table) Equivalent
<b>Frwsspt</b>	Payroll (W Table) Equivalent



wdept	LEFT JOIN wdept ON wname.wn_cstcde=wdept.wa_dept
wdept	LEFT JOIN wdept ON wname.wn_cstcde=wdept.wa_dept
wdept	LEFT JOIN WDEPT ON WNAME.WN_CSTCDE=WDEPT.WA_DEPT
wdept	LEFT JOIN WDEPT ON WNAME.WN_CSTCDE=WDEPT.WA_DEPT
wdept	LEFT JOIN WDEPT ON WNAME.WN_CSTCDE=WDEPT.WA_DEPT
wdept	LEFT JOIN WDEPT ON WNAME.WN_CSTCDE=WDEPT.WA_DEPT
wdept	LEFT JOIN WDEPT ON WNAME.WN_CSTCDE=WDEPT.WA_DEPT
wdept	LEFT JOIN WDEPT ON WNAME.WN_CSTCDE=WDEPT.WA_DEPT
wdept	LEFT JOIN WDEPT ON WNAME.WN_CSTCDE=WDEPT.WA_DEPT
wdept	LEFT JOIN WDEPT ON WNAME.WN_CSTCDE=WDEPT.WA_DEPT
wdept	LEFT JOIN WDEPT ON WNAME.WN_CSTCDE=WDEPT.WA_DEPT
wdept	LEFT JOIN wdept ON wname.wn_cstcde=wdept.wa_dept
wgrup	LEFT JOIN WGRUP ON htrtrn.hn_group=WGRUP.WG_GROUP
wgrup	LEFT JOIN WGRUP ON hsltrn.hl_group=WGRUP.WG_GROUP
wgrup	LEFT JOIN WGRUP ON habtrn.hb_group=WGRUP.WG_GROUP
wgrup	LEFT JOIN WGRUP ON hdttrn.hp_group=WGRUP.WG_GROUP
wgrup	LEFT JOIN wgrup ON hjhtrn.hj_group=wgrup.wg_group
wgrup	LEFT JOIN wgrup ON wname.wn_group=wgrup.wg_group
wgrup	LEFT JOIN WGRUP ON wname.wn_group=WGRUP.WG_GROUP
wgrup	LEFT JOIN WGRUP ON hname.hr_group=WGRUP.WG_GROUP
wgrup	LEFT JOIN WGRUP ON wname.wn_group=WGRUP.WG_GROUP
wgrup	LEFT JOIN WGRUP ON wname.wn_group=WGRUP.WG_GROUP
wgrup	LEFT JOIN WGRUP ON wname.wn_group=WGRUP.WG_GROUP
wgrup	LEFT JOIN WGRUP ON wname.wn_group=WGRUP.WG_GROUP
wgrup	LEFT JOIN WGRUP ON wname.wn_group=WGRUP.WG_GROUP
wgrup	LEFT JOIN WGRUP ON wname.wn_group=WGRUP.WG_GROUP
wname	INNER JOIN wname ON htrtrn.hn_ref=wname.wn_ref
wname	INNER JOIN wname ON hsltrn.hl_ref=wname.wn_ref
wname	INNER JOIN wname ON habtrn.hb_ref=wname.wn_ref
wname	INNER JOIN wname ON hdttrn.hp_ref=wname.wn_ref
wname	INNER JOIN wname ON hjhtrn.hj_ref=wname.wn_ref
wname	LEFT JOIN wname ON jwipr.jw_wgemp=wname.wn_ref
wname	LEFT JOIN wname ON jblne.jb_wgemp=wname.wn_ref
wname	LEFT JOIN wname ON wenic.wc_ref=wname.wn_ref
wname	LEFT JOIN wname ON wtran.wr_ref=wname.wn_ref
wname	LEFT JOIN wname ON whist.wh_ref=wname.wn_ref
wname	INNER JOIN wname ON hewpr.hw_ref=wname.wn_ref
wname	INNER JOIN wname ON hname.hr_ref=wname.wn_ref
wname	INNER JOIN wname ON wesqds.wq_ref=wname.wn_ref
wname	INNER JOIN wname ON wesmp.ww_ref=wname.wn_ref
wname	LEFT JOIN wname ON wetxc.wb_ref=wname.wn_ref
wname	INNER JOIN wname ON wesspt.wi_ref=wname.wn_ref



wsqdhr	LEFT JOIN wsqdhr ON wsqddt.wo_code=wsqdhr.wj_code
Wsqdhr	LEFT JOIN wsqdhr ON wesqds.wq_code=wsqdhr.wj_code

## Codes of interest

Breakdown of Codes	
<i>Attachment Order Types</i>	
<i>Type</i>	<i>Description</i>
1	Priority AEO
2	Non-Priority AEO
3	DEO
4	CCAEO
5	CTAEO
6	EA
7	CMA
8	MCF

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Please be Aware: HPANAL and HSANAL are “H” tables but relate to SL & PL Respectively

Please be Aware: HPARM & HPPARM are “H” table but relate to SL & PL

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# Database Structures



## Pegasus Opera 3 Enterprise VFP Database Structures – H & W Tables

Field Name	Description	Type	Length	DPs	Further information
<b>Table : HABTRN      Table Description :      Absence Records</b>					
HB_REF	Employee Reference	C	8	0	Employee Reference
HB_GROUP	Group Code	C	1	0	Group Code
HB_CODE	Absence Code	C	1	0	Absence Code
HB_FDATE	From Date	D	8	0	From Date
HB_TDATE	To Date	D	8	0	To Date
HB_DAYS	Number of Days	N	5	1	Number of Days
HB_NOTIFY	Notification	C	20	0	Notification
HB_METHOD	Method	C	10	0	Method
HB_CERTIF	Certified	L	1	0	Certified
HB_EXPDTE	Expiry Date	D	8	0	Expiry Date
HB_REASON	Reason	C	4	0	Reason
HB_EDESC	Extended Description	M	10	0	Extended Description
HB_COST	Cost of Absence	N	10	2	
HB_FHALF	Half Day is First	L	1	0	Half Day is First .T.= half day is first .F. =half day is last
HB_UNITS	Absence Hrs/Mins	N	10	2	Absence Hours/Minutes or Hours (decimal)
ID	Unique ID	N	10	0	
					<i>Default Value :</i> NEWID(ALIAS())
SQ_CRDATE	Creation Date	D	8	0	Creation date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User
HB_SSPSPC	SSP Spec. Circ.	N	2	0	SSP special circumstances indicator
HB_SPCDT	SSP Spec. Circ. Date	D	8	0	Associated date for the SSP special circumstances indicator
HB_SPCCMNT	SSP Spec. Circ. Cmnt	C	40	0	Associated comment for the SSP special circumstances indicator
HB_PIWIND	SSP PIW	N	2	0	SSP Period of Incapacity for Work (PIW) indicator
HB_TSSPPD	SSP Paid in PIW TD	N	10	2	SSP Paid in this PIW 'to date'
HB_LSSPPD	SSP Paid in PIW TDTP	N	10	2	SSP Paid in this PIW 'to date this period'
HB_QDAYS	SSP QDs in PIW	N	4	0	Total number of SSP qualifying days in this PIW
HB_AVGERN	SSP Avg Earnings	N	12	4	SSP Average Weekly Earnings
HB_OAVGERN	Ovr SSP Avg Earn	N	12	4	Overridden SSP Average Weekly Earnings
HB_RPSTDT	SSP Relevant Period start date	D	8	0	SSP Relevant Period start date
HB_RPENDT	SSP Relevant Period end date	D	8	0	SSP Relevant Period end date
HB_TOSPPD	Overall PIW SSP TD	N	10	2	SSP Paid for the overall PIW 'to date' - including any linked PIWs.
HB_LOSPPD	Overall PIW SSP TDTP	N	10	2	SSP Paid for the overall PIW 'to date this period' - including any linked PIWs.
PWXID	PWX Unique ID	C	32	0	PWX Unique ID
					<i>Default Value :</i> GetPWXGuid()

Field Name	Description	Type	Length	DPs	Further information
<b>Table : HBENFT      Table Description :      Benefits</b>					
ID	Unique Id	N	10	0	Unique Record ID
					<i>Default Value :</i> NEWID(ALIAS())
HF_REF	Employee Reference	C	8	0	Employee Reference

HF_GROUP	Employee Group	C	1	0	Employee Group
HF_ADESC	Asset Description	C	35	0	Description of Asset
HF_ACOSTMK	Cost/Market Value (A)	N	9	2	Cost/Market Value (Section A)
HF_AAMTGD	Amount Made Good (A)	N	9	2	Amount Made Good (A)
HF_ACASHE	Cash Equivalent (A)	N	9	2	Cash Equivalent (Section A)
HF_ACOMNT	Comments (A)	M	10	0	Comments (Section A)
HF_BDESC	Payment Description (B)	C	35	0	Description of Payment (Section B)
HF_BAMTPD	Amount Paid (B)	N	9	2	Amount Paid (Section B)
HF_BTAXNOT	Tax on Notional Payments (B)	N	9	2	Tax on Notional Payments not borne by employee (Section B)
HF_BCOMNT	Comments (B)	M	10	0	Comments (Section B)
HF_CGROSS	Gross Amount (C)	N	9	2	Gross Amount (Section C)
HF_CAMTGD	Amount Made Good (C)	N	9	2	Amount Made Good or from which Tax Deducted (Section C)
HF_CCASHE	Cash Equivalent (C)	N	9	2	Cash Equivalent (Section C)
HF_CCOMNT	Comments (C)	M	10	0	Comments (Section C)
HF_DCASHE	Cash Equivalent (D)	N	9	2	Cash Equivalent (Section D)
HF_DCOMNT	Comments (D)	M	10	0	Comments (Section D)
HF_EGROSS	Gross Amount (E)	N	9	2	Gross Amount (Section E)
HF_EAMTGD	Amount Made Good (E)	N	9	2	Amount Made Good or from which Tax Deducted
HF_ETXPAY	Taxable Payment (E)	N	9	2	Taxable Payment (Section E)
HF_ECOMNT	Comments (E)	M	10	0	Comments (Section E)
HF_F1MKMDL	Car 1 Make/Model (F)	C	35	0	Make and Model for Car 1 (Section F)
HF_F1DATFR	Car 1 Date 1st Reg (F)	D	8	0	Date First Registered for Car 1 (Section F)
HF_F1DATAF	Car 1 Date Available From (F)	D	8	0	Date Available from for Car 1 (Section F)
HF_F1DATAT	Car 1 Date Available To (F)	D	8	0	Date Available To for Car 1
HF_F1BUSML	Car 1 Business Mileage Ind (F)	N	1	0	Business Mileage Indicator for Car 1 (Section F)
HF_F1ENGSZ	Car 1 Engine Size (F)	N	4	0	Engine Size for Car 1 (Section F)
HF_F1FUELT	Car 1 Fuel Type Ind (F)	N	1	0	Fuel Type Indicator for Car 1 (Section F)
HF_F1CO2EM	Car 1 CO2 Emissions (F)	N	3	0	CO2 Emissions Car 1 (Section F)
HF_F1LISPR	Car 1 List Price (F)	N	9	2	List Price for Car 1 (Section F)
HF_F1ACCFR	Car 1 Acc Price 1st (F)	N	9	2	Price of Accessories Fitted when First made Available for Car 1
HF_F1ACCAF	Car 1 Acc Price After (F)	N	9	2	Price of Accessories Fitted after First Made Available for Car 1 (Section F)
HF_F1CAPCT	Car 1 Capital Contrib (F)	N	9	2	Capital Contributions for Car 1 (Section F)
HF_F1AMTPD	Car 1 Amount Paid (F)	N	9	2	Amount Paid by Employee for Car 1 (Section F)
HF_F1CASHE	Car 1 Cash Equivalent (F)	N	9	2	Cash Equivalent for Car 1 (Section F)
HF_F1CSHEF	Car 1 Fuel Cash Equiv (F)	N	9	2	Cash Equivalent of Fuel for Car 1 (Section F)
HF_F1COMNT	Car 1 Comments (F)	M	10	0	Comments for Car 1 (Section F)
HF_F2MKMDL	Car 2 Make/Model (F)	C	35	0	Make and Model for Car 2 (Section F)
HF_F2DATFR	Car 2 Date 1st Reg (F)	D	8	0	Date First Registered for Car 2 (Section F)
HF_F2DATAF	Car 2 Date Available From (F)	D	8	0	Date Available from for Car 2 (Section F)
HF_F2BUSML	Car 2 Business Mileage Ind (F)	N	1	0	Business Mileage Indicator for Car 2 (Section F)
HF_F2ENGSZ	Car 2 Engine Size (F)	N	4	0	Engine Size for Car 2 (Section F)
HF_F2FUELT	Car 2 Fuel Type Ind (F)	N	1	0	Fuel Type Indicator for Car 2 (Section F)
HF_F2CO2EM	Car 2 CO2 Emissions (F)	N	3	0	CO2 Emissions Car 2 (Section F)
HF_F2LISPR	Car 2 List Price (F)	N	9	2	List Price for Car 2 (Section F)
HF_F2ACCFR	Car 2 Acc Price 1st (F)	N	9	2	Price of Accessories Fitted when First made Available for Car 2
HF_F2ACCAF	Car 2 Acc Price After (F)	N	9	2	Price of Accessories Fitted after First Made Available for Car 2 (Section F)
HF_F2CAPCT	Car 2 Capital Contrib (F)	N	9	2	Capital Contributions for Car 2 (Section F)
HF_F2AMTPD	Car 2 Amount Paid (F)	N	9	2	Amount Paid by Employee for Car 2 (Section F)
HF_F2CASHE	Car 2 Cash Equivalent (F)	N	9	2	Cash Equivalent for Car 2 (Section F)
HF_F2CSHEF	Car 2 Fuel Cash Equiv (F)	N	9	2	Cash Equivalent of Fuel for Car 2 (Section F)
HF_F2COMNT	Car 2 Comments (F)	M	10	0	Comments for Car 2 (Section F)
HF_F2DATAT	Car 2 Date Available To (F)	D	8	0	Date Available To for Car 2
HF_F3MKMDL	Car 3 Make/Model (F)	C	35	0	Make and Model for Car 3 (Section F)
HF_F3DATFR	Car 3 Date 1st Reg (F)	D	8	0	Date First Registered for Car 3 (Section F)
HF_F3DATAF	Car 3 Date Available From (F)	D	8	0	Date Available from for Car 3 (Section F)
HF_F3DATAT	Car 3 Date Available To (F)	D	8	0	Date Available To for Car 2
HF_F3BUSML	Car 3 Business Mileage Ind (F)	N	1	0	Business Mileage Indicator for Car 3 (Section F)
HF_F3ENGSZ	Car 3 Engine Size (F)	N	4	0	Engine Size for Car 3 (Section F)
HF_F3FUELT	Car 3 Fuel Type Ind (F)	N	1	0	Fuel Type Indicator for Car 3 (Section F)

HF_F3CO2EM	Car 3 CO2 Emissions (F)	N	3	0	CO2 Emissions Car 3 (Section F)
HF_F3LISPR	Car 3 List Price (F)	N	9	2	List Price for Car 3 (Section F)
HF_F3ACCFR	Car 3 Acc Price 1st (F)	N	9	2	Price of Accessories Fitted when First made Available for Car 3
HF_F3ACCAF	Car 3 Acc Price After (F)	N	9	2	Price of Accessories Fitted after First Made Available for Car 3 (Section F)
HF_F3CAPCT	Car 3 Capital Contrib (F)	N	9	2	Capital Contributions for Car 3 (Section F)
HF_F3AMTPD	Car 3 Amount Paid (F)	N	9	2	Amount Paid by Employee for Car 3 (Section F)
HF_F3CASHE	Car 3 Cash Equivalent (F)	N	9	2	Cash Equivalent for Car 3 (Section F)
HF_F3CSHEF	Car 3 Fuel Cash Equiv (F)	N	9	2	Cash Equivalent of Fuel for Car 3 (Section F)
HF_F3COMNT	Car 3 Comments (F)	M	10	0	Comments for Car 3 (Section F)
HF_GCASHE	Cash Equivalent (G)	N	9	2	Cash Equivalent (Section G)
HF_GCOMNT	Comments (G)	M	10	0	Comments (Section G)
HF_H1NOJB	Loan 1 Borrowers (H)	N	3	0	Number of Joint Borrowes for Loan 1 (Section H)
HF_H1AMT1	Loan 1 Amt O/S 1 (H)	N	9	2	Amount Outstanding or at Date Loan was made, for Loan 1 (Section H)
HF_H1AMT2	Loan 1 Amt O/S 2 (H)	N	9	2	Amount Outstanding or at Date Loan was discharged, for Loan 1 (Section H)
HF_H1AMT3	Loan 1 Amt O/S 3 (H)	N	9	2	Maximum Amount Outstanding at any time in the year, for Loan 1 (Section H)
HF_H1AMT4	Loan 1 Total Interest (H)	N	9	2	Total Amount of Interest Paid by the Borrower, for Loan 1 (Section H)
HF_H1DATMD	Loan 1 Date Made (H)	D	8	0	Date Loan was made if applicable, for Loan 1 (Section H)
HF_H1DATDS	Loan 1 Date Discharged (H)	D	8	0	Date Loan was discharged if applicable, for Loan 1 (Section H)
HF_H1CASHE	Loan 1 Cash Equivalent (H)	N	9	2	Cash Equivalent of Loan after deducting Interest, for Loan 1 (Section H)
HF_H2NOJB	Loan 2 Borrowers (H)	N	3	0	Number of Joint Borrowes for Loan 2 (Section H)
HF_H2AMT1	Loan 2 Amt O/S 1 (H)	N	9	2	Amount Outstanding or at Date Loan was made, for Loan 2 (Section H)
HF_H2AMT2	Loan 2 Amt O/S 2 (H)	N	9	2	Amount Outstanding or at Date Loan was discharged, for Loan 2 (Section H)
HF_H2AMT3	Loan 2 Amt O/S 3 (H)	N	9	2	Maximum Amount Outstanding at any time in the year, for Loan 2 (Section H)
HF_H2AMT4	Loan 2 Total Interest (H)	N	9	2	Total Amount of Interest Paid by the Borrower, for Loan 2 (Section H)
HF_H2DATMD	Loan 2 Date Made (H)	D	8	0	Date Loan was made if applicable, for Loan 2 (Section H)
HF_H2DATDS	Loan 2 Date Discharged (H)	D	8	0	Date Loan was discharged if applicable, for Loan 2 (Section H)
HF_H2CASHE	Loan 2 Cash Equivalent (H)	N	9	2	Cash Equivalent of Loan after deducting Interest, for Loan 2 (Section H)
HF_HCOMNT	Comments (H)	M	10	0	Comments (Section H)
HF_ICOSTU	Cost to You (I)	N	9	2	Cost to you (Section I)
HF_IAMTGD	Amount Made Good (I)	N	9	2	Amount Made Good (Section I)
HF_ICASHE	Cash Equivalent (I)	N	9	2	Cash Equivalent (Section I)
HF_ICOMNT	Comments (I)	M	10	0	Comments (Section I)
HF_JEXCBN	Excess and Benefit (J)	N	9	2	Excess of all Qualifying Relocation Expenses and Benefits (Section I)
HF_JCOMNT	Comments (J)	M	10	0	Comments (Section J)
HF_KCOSTU	Cost to You (K)	N	9	2	Cost to you (Section K)
HF_KAMTGD	Amount Made Good (J)	N	9	2	Amount Made Good (Section J)
HF_KCASHE	Cash Equivalent (K)	N	9	2	Cash Equivalent (Section K)
HF_KCOMNT	Comments (K)	M	10	0	Comments (Section K)
HF_LDESC	Asset Description (L)	C	35	0	Description of Asset (Section L)
HF_LANNVAL	Annual Value (L)	N	9	2	Annual Value plus Expenses Incurred (Section L)
HF_LAMTGD	Amount Made Good (L)	N	9	2	Amount made good or from which Tax deducted (Section L)
HF_LCASHE	Cash Equivalent (L)	N	9	2	Cash Equivalent (Section L)
HF_LCOMNT	Comments (L)	M	10	0	Comments (Section L)
HF_MSHARE	Share-Related Benefits (M)	L	1	0	Share-Related Benefits Indicator (Section M)
HF_MCOMNT	Comments (M)	M	10	0	Comments (Section M)
HF_N1DESC	Item 1 Description (N)	C	35	0	Description for Item 1 (Section N)
HF_N1COSTU	Item 1 Cost to You (N)	N	9	2	Cost to You for Item 1 (Section N)

HF_N1AMTGD	Item 1 Amount Made Good (N)	N	9	2	Amount made Good or from which Tax Deducted for Item 1 (Section N)
HF_N1CASHE	Item 1 Cash Equivalent (N)	N	9	2	Cash Equivalent for Item 1 (Section N)
HF_N2DESC	Item 2 Description (N)	C	35	0	Description for Item 2 (Section N)
HF_N2COSTU	Item 2 Cost to You (N)	N	9	2	Cost to You for Item 2 (Section N)
HF_N2AMTGD	Item 2 Amount Made Good (N)	N	9	2	Amount made Good or from which Tax Deducted for Item 2 (Section N)
HF_N2CASHE	Item 2 Cash Equivalent (N)	N	9	2	Cash Equivalent for Item 2 (Section N)
HF_NTAXPD	Tax Paid (N)	N	9	2	Income Tax Paid but not Deducted (Section N)
HF_NCOMNT	Comments (N)	M	10	0	Comments (Section N)
HF_OVCOSTU	Travel Cost to You (O)	N	9	2	Travel and Subsistence Cost to you (Section O)
HF_OVAMTGD	Travel Amount Made Good (O)	N	9	2	Travel and Subsistence Amount made good or from which Tax Deducted (Section O)
HF_OVTPAY	Travel Taxable Payment (O)	N	9	2	Travel and Subsistence Taxable Payment (Section O)
HF_OETRAD	Entertain Trading Org (O)	L	1	0	Entertainment, Trading Organisation Indicator (Section O)
HF_OECOSTU	Entertain Cost to You (O)	N	9	2	Entertainment, Cost to you (Section O)
HF_OEAMTGD	Entertain Amount Made Good (O)	N	9	2	Entertainment, Amount made good or from which Tax Deducted (Section O)
HF_OETXPAY	Entertain Taxable Payment (O)	N	9	2	Entertainment, Taxable Payment (Section O)
HF_OGCOSTU	General Cost to You (O)	N	9	2	General Expenses, Cost to you (Section O)
HF_OGAMTGD	General Amount Made Good (O)	N	9	2	General Expenses, Amount made good or from which Tax Deducted (Section O)
HF_OGTPAY	General Taxable Payment (O)	N	9	2	General Expenses, Taxable Payment (Section O)
HF_OPCOSTU	Telephone Cost to You (O)	N	9	2	Telephone Payments Cost to you (Section O)
HF_OPAMTGD	Telephone Amount Made Good (O)	N	9	2	Telephone Payments, Amount made good or from which Tax Deducted (Section O)
HF_OPTXPAY	Telephone Taxable Payment (O)	N	9	2	Telephone Payments, Taxable Payment (Section O)
HF_ONCOSTU	Non-Qualifying Cost to You (O)	N	9	2	Non-qualifying Relocation Cost to you (Section O)
HF_ONAMTGD	Non-Qual Amount Made Good (O)	N	9	2	Non-qualifying Relocation, Amount made good or from which Tax Deducted (Section O)
HF_ONTPAY	Non-Qual Taxable Payment (O)	N	9	2	Non-qualifying Relocation, Taxable Payment (Section O)
HF_OODESC	Desc of Other Expenses (O)	C	35	0	Description of Other Expenses (Section O)
HF_OOCOSTU	Other Cost to You (O)	N	9	2	Other Expenses Cost to you (Section O)
HF_OOAMTGD	Other Amount Made Good (O)	N	9	2	Other Expenses Amount made good or from which Tax Deducted (Section O)
HF_OOTXPAY	Other Taxable Payment (O)	N	9	2	Other Expenses Taxable Payment (Section O)
HF_OCOMNT	Comments (O)	M	10	0	Comments (Section O)
SQ_CRDATE	Creation Date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	User who Created This Record
SQ_AMDATE	Amendment Date	D	8	0	Date of Amendment
SQ_AMTIME	Amendment Time	C	8	0	Time of Amendment
SQ_AMUSER	Amendment User	C	8	0	User who amended this record
HF_FTCASHE	Total Cash Equiv (F)	N	9	2	Total All Cars
HF_FTCSEHF	Total Fuel Cash Equiv (F)	N	9	2	Total All Cars Cash Equivalent
HF_N3DESC	Item 3 Description (N)	C	35	0	Description for Item 3 (Section N)
HF_N3COSTU	Item 3 Cost to You (N)	N	9	2	Cost to You for Item 3 (Section N)
HF_N3AMTGD	Item 3 Amount Made Good (N)	N	9	2	Amount made Good or from which Tax Deducted for Item 3 (Section N)
HF_N3CASHE	Item 3 Cash Equivalent (N)	N	9	2	Cash Equivalent for Item 3 (Section N)
HF_H1INTRS	Loan 1 Interest Rate (H)	N	5	2	Interest rate, for Loan 1 (Section H)
HF_H2INTRS	Loan 2 Interest Rate (H)	N	5	2	Interest rate, for Loan 2 (Section H)
HF_F1CO2NA	Car 1 No approved CO2 fig. (F)	L	1	0	No Approved CO2 Figure (Car1)
HF_F2CO2NA	Car 2 No approved CO2 fig. (F)	L	1	0	No Approved CO2 Figure (Car2)
HF_F3CO2NA	Car 3 No approved CO2 fig. (F)	L	1	0	No Approved CO2 Figure (Car3)
HF_FTDTFWD	Date free fuel withdrawn Car 1	D	8	0	Date Free Fuel Withdrawn Car 1
HF_FTREIN	Free fuel reinstated Car 1	L	1	0	Free Fuel Reinstated In Year Car 1
HF_FDTFWD2	Date Free Fuel Withdrawn Car 2	D	8	0	Date free fuel withdrawn Car 2
HF_FREIN2	Free Fuel Reinstated Car 2	L	1	0	Free fuel reinstated in the year Car 2
HF_FDTFWD3	Date Free Fuel Withdrawn Car 3	D	8	0	Date Free Fuel Withdrawn Car 3
HF_FREIN3	Free Fuel Reinstated Car 3	L	1	0	Free fuel reinstated in the year Car 3

HF_GCASHFE	Cash Equiv. Fuel (G)	N	9	2	Cash Equiv. Fuel (G)
HF_F1FT12	Car 1 2012 Fuel Type(F)	N	1	0	Car 1 - New fuel type indicator applicable from 2011/12
HF_F2FT12	Car 2 2012 Fuel Type(F)	N	1	0	Car 2 - New fuel type indicator applicable from 2011/12
HF_F3FT12	Car 3 2012 Fuel Type(F)	N	1	0	Car 3 - New fuel type indicator applicable from 2011/12

Table : **HBHOLS** Table Description : **Bank Holidays**

Field Name	Description	Type	Length	DPs	Further information
ID	Unique ID	N	10	0	NEWID(ALIAS())
HA_DATE	Bank Holiday Date	D	8	0	
HA_DESC	Description	C	30	0	
SQ_CRDATE	Creation Date	D	8	0	
SQ_CRTIME	Creation Time	C	8	0	
SQ_CRUSER	Creation User	C	8	0	
SQ_AMDATE	Amendment Date	D	8	0	
SQ_AMTIME	Amendment Time	C	8	0	
SQ_AMUSER	Amendment User	C	8	0	
PWXID	PWX Unique ID	C	32	0	PWX Unique ID
					<i>Default Value :</i> GetPWXGuid()

Table : **HDISCP** Table Description : **Discipline**

Field Name	Description	Type	Length	DPs	Further information
HD_CODE	Discipline Code	C	4	0	Discipline Code
HD_DESC	Description	C	25	0	Discipline Description
HD_MEMO	Discipline Memo	M	10	0	Discipline Memo
ID	Unique ID	N	10	0	NEWID(ALIAS())
SQ_CRDATE	Creation Date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User

Table : **HDTTRN** Table Description : **Discipline Records**

Field Name	Description	Type	Length	DPs	Further information
HP_REF	Employee Reference	C	8	0	Employee Reference
HP_GROUP	Group Code	C	1	0	Group Code
HP_CODE	Discipline Code	C	4	0	Discipline Code
HP_DATE	Date	D	8	0	Date
HP_RDATE	Review Date	D	8	0	Review Date
HP_COMPLET	Completed	L	1	0	Completed
HP_MEMO	Extended Description	M	10	0	EXtended Description
ID	Unique ID	N	10	0	NEWID(ALIAS())
SQ_CRDATE	Creation Date	D	8	0	Creation Time
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User

Table : **HETHNC** Table Description : **Ethnic**

Field Name	Description	Type	Length	DPs	Further information
HE_CODE	Ethnic Code	C	4	0	Ethnic Origin Code
HE_DESC	Description	C	25	0	Ethnic Origin Description
HE_MEMO	Ethnic Memo	M	10	0	Ethnic Origin Memo
ID	Unique ID	N	10	0	

Field Name	Description	Type	Length	DPs	Further information
SQ_CRDATE	Creation Date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User

*Default Value :* NEWID(ALIAS())

Table : **HEWPR** Table Description : **Employee Patterns**

Field Name	Description	Type	Length	DPs	Further information
ID	Unique ID	N	10	0	Unique ID
HW_REF	Employee Ref	C	8	0	Employee Ref
HW_DATE	Date Started	D	8	0	Date Started
HW_CODE	Pattern Code	C	10	0	Pattern Code
SQ_CRDATE	Creation Date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User
HW_MEMO	Extended Description	M	10	0	Extended Description
PWXID	PWX Unique ID	C	32	0	PWX Unique ID

*Default Value :* NEWID(ALIAS())

*Default Value :* GetPWXGuid()

Table : **HJHTRN** Table Description : **Job Details**

Field Name	Description	Type	Length	DPs	Further information
HJ_REF	Employee Reference	C	8	0	Employee Reference
HJ_GROUP	Group Code	C	1	0	Group Code
HJ_FDATE	From Date	D	8	0	From Date
HJ_TDATE	To Date	D	8	0	To Date
HJ_DEPT	Department Number	C	4	0	Department Number
HJ_SUPREF	Supervisor Reference	C	8	0	Supervisor reference number on the payroll file
HJ_SUPERV	Supervisor	C	30	0	Supervisor
HJ_PRMTMP	Permament/Temporary	L	1	0	Permament or Temporary
HJ_FULPRT	Full/Part Time	L	1	0	Full or Part Time
HJ_HOURS	Standard Hours	N	5	2	Standard Weekly Hours
HJ_HOLENT	Annual Holiday	N	5	2	Annual Holiday Entitlement
HJ_LSTREV	Last Review Date	D	8	0	Last Review Date
HJ_REVIEWR	Reviewer	C	25	0	Reviewer
HJ_NOTICER	Notice Employer	C	10	0	Notice Employer
HJ_NOTICEE	Notice Employee	C	10	0	Notice Employee
HJ_MEMO	Extended Description	M	10	0	Extended Description
HJ_NEXTREV	Next Review Date	D	8	0	Next Review Date
HJ_DRATE	Daily Rate	N	7	2	Costing Daily Rate
HJ_JCODE	Job Code	C	4	0	Job Code
HJ_CONTRAC	Contract Details	M	10	0	Contract Details
ID	Unique ID	N	10	0	Unique ID
SQ_CRDATE	Creation Date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User
PWXID	PWX Unique ID	C	32	0	PWX Unique ID

*Default Value :* NEWID(ALIAS())

*Default Value :* GetPWXGuid()

Table : **HJOBS** Table Description : **Jobs File**

Field Name	Description	Type	Length	DPs	Further information
HZ_CODE	Job Code	C	4	0	Job Code
HZ_DESC	Job Title	C	25	0	Job Description

HZ_HOURS	Hours Per Week	N	6	2	Hours Per Week
HZ_MEMO	Memo	M	10	0	Memo
ID	Unique ID	N	10	0	
					<i>Default Value :</i> NEWID(ALIAS())
SQ_CRDATE	Creation date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User

Table : **HMARRD** Table Description : **Marital Status File**

Field Name	Description	Type	Length	DPs	Further information
HY_CODE	Status Code	C	4	0	Status Code
HY_DESC	Description	C	25	0	Status Description
HY_MEMO	Memo	M	10	0	Memo
ID	Unique ID	N	10	0	
					<i>Default Value :</i> NEWID(ALIAS())
SQ_CRDATE	Creation Date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User

Table : **HNAME** Table Description : **Personnel Employees**

Field Name	Description	Type	Length	DPs	Further information
HR_REF	Employee Reference	C	8	0	Employee Reference
HR_GROUP	Employee Group	C	1	0	Employee Group
HR_VERDOB	DOB Verified	L	1	0	DOB Verified
HR_JTITLE	Job Title	C	30	0	Job Title
HR_HTELE	Home Telephone No.	C	15	0	Home Telephone Number
HR_DISABL	Disabled	L	1	0	Disabled
HR_DISABLN	Disabled Number	C	15	0	Disabled Number
HR_ETHNICO	Ethnic Origin	C	4	0	Ethnic Origin Code
HR_MARITAL	Marital Status Code	C	4	0	Marital Status Code
HR_DEPEND	Dependents	N	2	0	Number of Dependents
HR_MAIDEN	Maiden Name	C	20	0	Maiden Name
HR_CAROWNR	Car Owner	L	1	0	Car Owner
HR_COMPCAR	Company Car	L	1	0	Company Car
HR_CARREG	Car Registration	C	8	0	Car Registration Number
HR_LICNO	Licence Number	C	16	0	Driving Licence Number
HR_LICCLN	Clean Licence	L	1	0	Clean Licence
HR_POINTS	Points on Licence	N	2	0	Points on Licence
HR_CHKDTE	Date Checked	D	8	0	Date Checked
HR_EYETEST	Eye Test Date	D	8	0	Eye Test Date
HR_MEDDATE	Medical Date	D	8	0	Medical Date
HR_PERMEMO	Memo	M	10	0	Personnel Memo
HR_C1SURN	Contact 1 Surname	C	25	0	Contact 1 Surname
HR_C1FOREN	Contact 1 Forenames	C	30	0	Contact 1 Fornames
HR_C1TITLE	Contact 1 Title	C	5	0	Contact 1 Title
HR_C1REL	Contact 1 Relation	C	25	0	Contact 1 Relationship
HR_C1NXTK	Contact 1 Next Kin	L	1	0	Contact 1 Next of Kin
HR_C1EMERG	Contact 1 Emergency	L	1	0	Contact 1 Emergency
HR_C1ADDR2	Contact 1 Address 2	C	30	0	Contact 1 Address Line 2
HR_C1ADDR3	Contact 1 Address 3	C	30	0	Contact 1 Address Line 3
HR_C1ADDR4	Contact 1 Address 4	C	30	0	Contact 1 Address Line 4
HR_C1ADDR5	Contact 1 Address 5	C	30	0	Contact 1 Address Line 5
HR_C1HTEL	Contact 1 Home Tel.	C	15	0	Contact 1 Home Telephone Number
HR_C1WTEL	Contact 1 Work Tel.	C	15	0	Contact 1 Works Telephone Number
HR_C1MTEL	Contact 1 Mobile Tel	C	15	0	Contact 1 Mobile Telephone Number
HR_C2SURN	Contact 2 Surname	C	25	0	Contact 2 Surname
HR_C2FOREN	Contact 2 Forenames	C	30	0	Contact 2 Fornames

HR_C2TITLE	Contact 2 Title	C	5	0	Contact 2 Title
HR_C2REL	Contact 2 Relation	C	25	0	Contact 2 Relationship
HR_C2NXTK	Contact 2 Next Kin	L	1	0	Contact 2 Next of Kin
HR_C2EMERG	Contact 2 Emergency	L	1	0	Contact 2 Emergency
HR_C2ADDR1	Contact 2 Address 1	C	30	0	Contact 2 Address Line 1
HR_C2ADDR2	Contact 2 Address 2	C	30	0	Contact 2 Address Line 2
HR_C2ADDR3	Contact 2 Address 3	C	30	0	Contact 2 Address Line 3
HR_C2ADDR4	Contact 2 Address 4	C	30	0	Contact 2 Address Line 4
HR_C2ADDR5	Contact 2 Address 5	C	30	0	Contact 2 Address Line 5
HR_C2HTEL	Contact 2 Home Tel.	C	15	0	Contact 2 Home Telephone Number
HR_C2WTEL	Contact 2 Work Tel.	C	15	0	Contact 2 Works Telephone Number
HR_C2MTEL	Contact 2 Mobile Tel	C	15	0	Contact 2 Mobile Telephone Number
HR_SMOKER	Smoker	L	1	0	Smoker
HR_LOCKER	Locker Number	C	10	0	Locker Number
HR_BADGE	Badge Number	C	10	0	Badge Number
HR_OTHERS	Other Qualifications	C	30	0	Other Qualifications
HR_CNTMEMO	Contacts Memo	M	10	0	
HR_C1ADDR1	Contact 1 Address 1	C	30	0	Contact 1 Address Line 1
HR_CCL	Legacy - Company Car Flag	L	1	0	Company Car Flag
HR_CCV	Legacy - Company Car Value	N	10	2	Company Car Value
HR_CCC	Legacy - Company Car Comment	M	10	0	Company Car Comment
HR_CFBFL	Legacy - Car Fuel Ben Flag	L	1	0	Car Fuel Benefit Flag
HR_CFBV	Legacy - Car Fuel Ben Value	N	10	2	Car Fuel Benefit Value
HR_CFBC	Legacy - Car Fuel Ben Comment	M	10	0	Car Fuel Benefit Comment
HR_TASL	Legacy - Trav & Subs Flag	L	1	0	Travel & Subsistence Flag
HR_TASV	Legacy - Trav & Subs Value	N	10	2	Travel & Subsistence Value
HR_TASC	Legacy - Trav & Subs Comment	M	10	0	Travel & Subsistence Comment
HR_PML	Legacy - Priv Medical Flag	L	1	0	Private Medical Flag
HR_PMV	Legacy - Priv Medical Value	N	10	2	Private Medical Value
HR_PMC	Legacy - Priv Medical Comm	M	10	0	Private Medical Comment
HR_SUBSL	Legacy - Subs Flag	L	1	0	Subscriptions Flag
HR_SUBSV	Legacy - Subs Value	N	10	2	Subscriptions Value
HR_SUBSC	Legacy - Subs Comment	M	10	0	Subscriptions Comments
HR_EDSUBL	Legacy - Educ Assist Flag	L	1	0	Education Assistance Flag
HR_EDSUBV	Legacy - Educ Assist Value	N	10	2	Education Assistance Value
HR_EDSUBC	Legacy - Educ Assist Comment	M	10	0	Education Assistance Comment
HR_TELL	Legacy - Telephone Flag	L	1	0	Telephone Flag
HR_TELV	Legacy - Telephone Value	N	10	2	Telephone Value
HR_TELC	Legacy - Telephone Comment	M	10	0	Telephone Comment
HR_NURSEL	Legacy - Nursery Flag	L	1	0	Nursery Flag
HR_NURSEV	Legacy - Nursery Value	N	10	2	Nursery Value
HR_NURSEC	Legacy - Nursery Comment	M	10	0	Nursery Comment
HR_VOUCHL	Legacy - Vouchers Flag	L	1	0	Vouchers Flag
HR_VOUCHV	Legacy - Vouchers Value	N	10	2	Vouchers Value
HR_VOUCHC	Legacy - Vouchers Comment	M	10	0	Vouchers Comment
HR_BLOANL	Legacy - Beneficial Loan Flag	L	1	0	Beneficial Loan Flag
HR_BLOANV	Legacy - Ben Loan Value	N	10	2	Beneficial Loan Value
HR_BLOANC	Legacy - Ben Loan Comment	M	10	0	Beneficial Loan Comment
HR_RELOCL	Legacy - Relocation Flag	L	1	0	Relocation Expenses Flag
HR_RELOCV	Legacy - Relocation Value	N	10	2	Relocation Expenses Value
HR_RELOCC	Legacy - Relocation Comment	M	10	0	Relocation Expenses Comment
HR_MISCL	Legacy - Miscellaneous Flag	L	1	0	Miscellaneous Flag
HR_MISCV	Legacy - Misc Value	N	10	2	Miscellaneous Value
HR_MISCC	Legacy - Misc Comment	M	10	0	Miscellaneous Comment
HR_SCHOOL	School Attended	C	30	0	School Attended
HR_SDATEF	School Date From	D	8	0	School Date From
HR_SDATET	School Date To	D	8	0	School Date To
HR_GCSE	GCSE's	N	2	0	GCSE's
HR_OLEVELS	O Levels	N	2	0	O Levels
HR_NVQS	NVQ's	N	2	0	NVQ's
HR_ALEVELS	A Levels	N	2	0	A Levels
HR_SLEVELS	AS Levels	N	2	0	S Levels
HR_OEDUC	Other Certs	N	2	0	Other Educational Certificates
HR_EDDETS	Educational Details	M	10	0	Educational Details
HR_EDCHK	Quals Checked	L	1	0	Qualifications Checked

HR_FURTHED	Further Education	C	30	0	Further Education
HR_FURTHDF	Further Date From	D	8	0	Further Date From
HR_FURTHDT	Further Date To	D	8	0	Further Date To
HR_FURTHQL	Further Qual.	C	30	0	Further Qualifications
HR_FURTHDE	Further Details	M	10	0	Further Education Details
HR_FURTHCH	Futher Checked	L	1	0	Further Checked
HR_CHKRIID	ID of Checker	C	8	0	ID of User Checking Education Details
HR_CHKRIID	ID of Checker	C	8	0	
HR_HOURLY	Hourly Paid	L	1	0	Hourly Paid Flag. .T. - employee is hourly paid,.F. - employee is paid fixed salary
ID	Unique ID	N	10	0	
					<i>Default Value :</i> NEWID(ALIAS())
HR_CARINSB	Car Insured For Business Use	L	1	0	
HR_HOLCARR	No. Holiday Days Carried-Over	N	5	2	
HR_MOBILE	Mobile Phone Number	C	15	0	
HR_MOBPER	Personal Mobile Flag	L	1	0	
SQ_CRDATE	Creation Date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User
HR_EMAIL	Personnel E-Mail Address	C	40	0	E-Mail Address
PWXID	PWX Unique ID	C	32	0	PWX Unique ID
					<i>Default Value :</i> GetPWXGuid()

Table : **HPANAL** Table Description : **History**

Field Name	Description	Type	Length	DPs	Further information
PA_ACCOUNT	Account	C	8	0	
PA_DACCNT	Supply Account	C	8	0	
PA_TRDATE	Date	D	8	0	
PA_TRREF	Reference	C	20	0	
PA_TRTYPE	Type	C	1	0	
PA_ANCODE	Analysis Code	C	8	0	
PA_SUPTYPE	Supplier Type	C	3	0	
PA_SUPANAL	Supplier Anal Code	C	4	0	
PA_TRVALUE	Value	N	12	2	
PA_ADVANCE	Advanced	C	1	0	
PA_JCSTDOC	Job	C	10	0	
PA_JPHASE	Phase	C	3	0	
PA_JCCODE	Cost Code	C	16	0	
PA_JLINE	Job Line	C	10	0	
ID	Unique ID	N	10	0	
					<i>Default Value :</i> NEWID(ALIAS())
PA_PROJECT	Nominal Project	C	8	0	
PA_JOB	Nominal Department	C	8	0	
PA_QTY	Quantity	N	9	2	Invoiced quantity
PA_BOX1	Update box 1 on VAT Return	L	1	0	Update box 1 on VAT Return
PA_BOX6	Update box 6 on VAT Return	L	1	0	Update box 6 on VAT Return

Table : **HPARM** Table Description : **History Options**

Field Name	Description	Type	Length	DPs	Further information
HS_RETAIN	Periods to Retain	N	2	0	The number of periods for which an analysis linewill be retained.The Sales Ledger accounting period applies.
HS_AN1TITL	Analysis 1 Title	C	26	0	Sales History Analysis report 1 title.
HS_AN2TITL	Analysis 2 Title	C	26	0	Sales History Analysis report 2 title.
HS_AN3TITL	Analysis 3 Title	C	26	0	Sales History Analysis report 3 title.
HS_AN4TITL	Analysis 4 Title	C	26	0	Sales History Analysis report 4 title.
HS_AN5TITL	Analysis 5 Title	C	26	0	Sales History Analysis report 5 title.
HS_AN6TITL	Analysis 6 Title	C	26	0	Sales History Analysis report 6 title.
HS_AN1SEQ	Analysis 1 Sequence	C	4	0	Sales History Analysis report 1 sequence.
HS_AN2SEQ	Analysis 2 Sequence	C	4	0	Sales History Analysis report 2 sequence.

HS_AN3SEQ	Analysis 3 Sequence	C	4	0	Sales History Analysis report 3 sequence.
HS_AN4SEQ	Analysis 4 Sequence	C	4	0	Sales History Analysis report 4 sequence.
HS_AN5SEQ	Analysis 5 Sequence	C	4	0	Sales History Analysis report 5 sequence.
HS_AN6SEQ	Analysis 6 Sequence	C	4	0	Sales History Analysis report 6 sequence.

Table : **HPPARM** Table Description : **History Options**

Field Name	Description	Type	Length	DPs	Further information
HP_AN1TITL	Analysis 1 Title	C	26	0	Purchase History Analysis report 1 title.
HP_AN2TITL	Analysis 2 Title	C	26	0	Purchase History Analysis report 2 title.
HP_AN3TITL	Analysis 3 Title	C	26	0	Purchase History Analysis report 3 title.
HP_AN4TITL	Analysis 4 Title	C	26	0	Purchase History Analysis report 4 title.
HP_AN5TITL	Analysis 5 Title	C	26	0	Purchase History Analysis report 5 title.
HP_AN6TITL	Analysis 6 Title	C	26	0	Purchase History Analysis report 6 title.
HP_AN1SEQ	Analysis 1 Sequence	C	4	0	Purchase History Analysis report 1 sequence.
HP_AN2SEQ	Analysis 2 Sequence	C	4	0	Purchase History Analysis report 2 sequence.
HP_AN3SEQ	Analysis 3 Sequence	C	4	0	Purchase History Analysis report 3 sequence.
HP_AN4SEQ	Analysis 4 Sequence	C	4	0	Purchase History Analysis report 4 sequence.
HP_AN5SEQ	Analysis 5 Sequence	C	4	0	Purchase History Analysis report 5 sequence.
HP_AN6SEQ	Analysis 6 Sequence	C	4	0	Purchase History Analysis report 6 sequence.

Table : **HRPARM** Table Description : **Personnel Options**

Field Name	Description	Type	Length	DPs	Further information
HM_KEEPR	Years to Keep Recs	N	2	0	Number of years to keep the personnel records
HM_KEEPT	Years to Keep Trans	N	2	0	Number of years to keep Personnel transactions
HM_HOURS	Default Weekly Hours	N	6	2	Default hours worked in a week
HM_HRSSAL	Hourly Paid	L	1	0	Hourly Paid ? .T. = Yes .F. = No
HM_PAYNO	Salary Number	N	3	0	Payroll payment number for basic pay or salary
HM_HOLSRT	Hol Start Month	N	2	0	First month number of holiday year
HM_BUTT4	Button 4 Desc	C	9	0	Button 4 Description
HM_BUTT5	Button 5 Desc	C	9	0	Button 5 Description
HM_BASNO	Basic Pay Number	N	3	0	Basic Pay Number
HM_HRSDORM	Hours Min/Dec	L	1	0	Hours - Minutes or Decimal
HM_HOLENT	Pro-Rata Hol. Ent.	L	1	0	Pro-Rata Holiday Entitlement.If set to true the holiday entitlement shown onthe diary screen will be calculated according tothe number of months in each job and the annualentitlement for each job.If set to false the entitlement for the mostrecent job will be used.
ID	Unique ID	N	10	0	<i>Default Value :</i> NEWID(ALIAS())
HM_HCDATE	Date Hol. Carry-Over Last Ran	D	8	0	
HM_HCDAYS	Max. Holiday Carry-Over Days	N	5	2	
SQ_CRDATE	Creation Date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User
HM_HCACTIV	Activate Holiday Carryover	L	1	0	If set to .T. then Holiday Carry-over is active. <i>Default Value :</i> .F.

Table : **HSANAL** Table Description : **History**

Field Name	Description	Type	Length	DPs	Further information
SA_ACCOUNT	Account	C	8	0	
SA_DACCNT	Delivery Account	C	8	0	
SA_TRDATE	Date	D	8	0	
SA_TRREF	Reference	C	20	0	
SA_TRTYPE	Type	C	1	0	
SA_ANCODE	Analysis Code	C	8	0	
SA_REGION	Region	C	3	0	
SA_TERR	Territory	C	3	0	
SA_CUSTYPE	Customer Type	C	3	0	

SA_CUSANAL	Customer Anal Code	C	4	0	
SA_TRVALUE	Value	N	12	2	
SA_QTY	Quantity	N	9	2	
SA_COST	Cost Price	N	12	2	
SA_PRODUCT	Product Code	C	16	0	Product code of line item. Only available if invoicing module in use.
SA_ADVANCE	Advanced	C	1	0	
SA_DESC	Description	C	40	0	Item Description
SA_EXTEN	Extended Description	M	10	0	Line Extended Description
SA_JCSTDOC	Job	C	10	0	
SA_JPHASE	Phase	C	3	0	
SA_JCCODE	Cost Code	C	16	0	
SA_JLINE	Job Line	C	10	0	
ID	Unique ID	N	10	0	
					<i>Default Value :</i> NEWID(ALIAS())
SA_PROJECT	Nominal Project	C	8	0	
SA_JOB	Nominal Department	C	8	0	
SA_SERV	Reverse Chrg Sevices VAT code	L	1	0	Reverse Charge Sevices VAT code
SA_DISCOST	Discarded Costs	N	12	2	Discarded Costs

Table : **HSLTRN** Table Description : **Salary History**

Field Name	Description	Type	Length	DPs	Further information
HL_REF	Employee Reference	C	8	0	Employee Reference
HL_GROUP	Group Code	C	1	0	Group Code
HL_FDATE	Date Effective	D	8	0	Date Effective
HL_OLDSAL	Old Salary	N	10	2	Old Salary
HL_SALARY	Salary	N	10	2	Salary
HL_REASON	Reason Code Text	C	30	0	Reason Text
HL_MEMO	Memo	M	10	0	Extended Description
HL_REVIEW	Next Review Date	D	8	0	
ID	Unique ID	N	10	0	
					<i>Default Value :</i> NEWID(ALIAS())
SQ_CRDATE	Creation Date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User
PWXID	PWX Unique ID	C	32	0	PWX Unique ID
					<i>Default Value :</i> GetPWXGuid()

Table : **HSREAS** Table Description : **Absence Reasons**

Field Name	Description	Type	Length	DPs	Further information
HS_CODE	Reason Code	C	4	0	Reason Code
HS_DESC	Description	C	25	0	Sickness Reason Description
HS_MEMO	Reason Memo	M	10	0	Reason Memo
ID	Unique ID	N	10	0	
					<i>Default Value :</i> NEWID(ALIAS())
SQ_CRDATE	Creation Date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User

Table : **HTRAIN** Table Description : **Training**

Field Name	Description	Type	Length	DPs	Further information
HT_CODE	Training Code	C	4	0	Training Code
HT_DESC	Description	C	25	0	Training Description
HT_MEMO	Training Memo	M	10	0	Training Memo
ID	Unique ID	N	10	0	
					<i>Default Value :</i> NEWID(ALIAS())

SQ_CRDATE	Creation Date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User

Table : **HTRTRN** Table Description : **Training Records**

Field Name	Description	Type	Length	DPs	Further information
HN_REF	Employee Reference	C	8	0	Employee Reference
HN_GROUP	Group Code	C	1	0	Group Code
HN_CODE	Training Code	C	4	0	Training Code
HN_FDATE	From Date	D	8	0	From Date
HN_TDATE	To Date	D	8	0	To Date
HN_DAYS	Number of Days	N	5	2	Number of Days
HN_SUPPL	Supplier	C	30	0	Supplier
HN_VENUE	Venue	C	30	0	Venue
HN_ECOSTS	Employee Costs	N	10	2	Employee Costs
HN_CCOSTS	Course Costs	N	10	2	Course Costs
HN_MEMO	Extended Description	M	10	0	Extended Description
HN_RESULT	Result etc	C	30	0	Result etc
HN_FHALF	Half Day is First	L	1	0	Half Day is First
ID	Unique ID	N	10	0	<i>Default Value :</i> NEWID(ALIAS())
SQ_CRDATE	Creation Date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User
HN_REVIEW	Review Date	D	8	0	
PWXID	PWX Unique ID	C	32	0	PWX Unique ID <i>Default Value :</i> GetPWXGuid()

Table : **HWKPAT** Table Description : **Pattern Headers**

Field Name	Description	Type	Length	DPs	Further information
ID	Unique ID	N	10	0	<i>Default Value :</i> NEWID(ALIAS())
HC_CODE	Pattern Code	C	10	0	
HC_SDATE	Start Date	D	8	0	
HC_DESC	Pattern Description	C	40	0	
HC_IGBNK	Ignore Bank Holidays Flag	L	1	0	
HC_MEMO	Extended Description	M	10	0	
SQ_CRDATE	Creation Date	D	8	0	
SQ_CRTIME	Creation Time	C	8	0	
SQ_CRUSER	Creation User	C	8	0	
SQ_AMDATE	Amendment Date	D	8	0	
SQ_AMTIME	Amendment Time	C	8	0	
SQ_AMUSER	Amendment User	C	8	0	

Table : **HWPATD** Table Description : **Pattern Details**

Field Name	Description	Type	Length	DPs	Further information
ID	Unique ID	N	10	0	<i>Default Value :</i> NEWID(ALIAS())
HX_CODE	Pattern Code	C	10	0	
HX_DAYNO	Day Number	N	3	0	
HX_START	Start Time	C	5	0	
HX_END	End Time	C	5	0	
HX_BREAK	Break Duration	N	5	2	
HX_WTIME	Work Duration	N	5	2	
HX_COMM	Comments	M	10	0	
SQ_CRDATE	Creation Date	D	8	0	

SQ_CRTIME	Creation Time	C	8	0	
SQ_CRUSER	Creation User	C	8	0	
SQ_AMDATE	Amendment Date	D	8	0	
SQ_AMTIME	Amendment Time	C	8	0	
SQ_AMUSER	Amendment User	C	8	0	
PWXID	PWX Unique ID	C	32	0	PWX Unique ID <i>Default Value :</i> GetPWXGuid()

Table : **WBANK** Table Description : **Bank Details**

Field Name	Description	Type	Length	DPs	Further information
WK_BKSORT	Bank Sort Code	C	6	0	Bank sort code
WK_BKNAME	Bank Name	C	40	0	Bank Name
WK_BKBRCH	Bank Branch	C	40	0	Bank branch name
WK_ADDRS1	Address Line 1	C	30	0	Bank address line 1
WK_ADDRS2	Address Line 2	C	30	0	Bank address line 2
WK_ADDRS3	Address Line 3	C	30	0	Bank address line 3
WK_ADDRS4	Address Line 4	C	30	0	Bank address line 4
WK_ADDRS5	Address Line 5	C	30	0	Bank address line 5
WK_PCODE	Post Code	C	10	0	Bank address post code
WK_TELNO	Telephone Number	C	25	0	Bank telephone number
WK_CONTACT	Contact	C	30	0	Bank contact name

Table : **WCARP** Table Description : **Calc. Report**

Field Name	Description	Type	Length	DPs	Further information
WZ_REF	Employee Reference	C	8	0	Employee reference
WZ_TEXT	Report Text	C	70	0	Report Text
WZ_GROUP	Group Code	C	1	0	Group Code

Table : **WCLNDR** Table Description : **Payroll Calendar**

Field Name	Description	Type	Length	DPs	Further information
WD_GROUP	Group Code	C	1	0	Payroll Group Code
WD_PAYFRQ	Pay Frequency	C	1	0	Pay frequency of the associated group as at the time this calendar record was created
WD_TAXYEAR	Tax Year	C	4	0	Tax year this calendar record belongs to.
WD_PERIOD	Pay Period	N	2	0	Income tax pay period this calendar record belongs to.
WD_STARTDT	Start Date	D	8	0	Start date for this pay period.
WD_ENDDT	End Date	D	8	0	End date for this pay period.
WD_PAYDT	Usual Pay Date	D	8	0	Usual payment date for this period.
WD_UPDATED	Updated	L	1	0	Specifies whether this pay period (for the group) has had a Payroll Update performed on it.
SQ_CRDATE	Creation Date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User
ID	Unique ID	N	10	0	<i>Default Value :</i> NEWID(ALIAS())
WD_MEMO	Memo	M	10	0	
WD_ACTPYDT	Actual Pay Date	D	8	0	Actual payment date for this period.

Table : **WCNVD** Table Description : **Coinage**

Field Name	Description	Type	Length	DPs	Further information
WC_NUMBER	Coinage Number	N	2	0	Coinage number
WC_DESC	Description	C	8	0	Coinage description
WC_AMT	Amount	N	10	2	Coinage amount

Table : **WCONF** Table Description : **Co. Online Filing**

Field Name	Description	Type	Length	DPs	Further information
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WCO_USERTI	RTI in use	L	1	0	Switch that specifies RTI is in use. Default: False (RTI off)
WCO_CMPRS	Compress submission	L	1	0	For persisting a user setting that indicates whether the RTI EAS/FPS submission is to be compressed or not. Default: False (Don't compress)
WCO_EASPTS	No. of EAS Parts	N	3	0	For persisting a user setting that indicates the number of parts in which the EAS is to be submitted. Default: 1 (i.e. one single complete submission)
				<i>Default Value :</i>	1
WCO_EASUNQ	EAS Unique ID	C	12	0	For persisting the most recent unique ID used when submitting an EAS part (this setting does not apply if WCO_EASPTS = 1)
WCO_EPSD	EPS Date	D	8	0	Date that the most recent EPS was created.
WCO_EPST	EPS Time	C	8	0	Time that the most recent EPS was created.
WCO_EPSST	EPS Status	N	2	0	EPS Status 0 = EPS not created (i.e. it's due to be created). 1 = EPS created (but it's not the final EPS of the tax year). 2 = Final EPS of the tax year created.
WCO_EPSYR	EPS Tax Year	C	4	0	Stores the tax year of the most recent EPS created.
WCO_REC01	EPS Recov. 01	N	12	2	EPS recoverable amount no 01. This and the other recoverable amount fields are used to store the various associated amounts that can be included within an EPS; these fields store the values for the most recent EPS created.
WCO_REC02	EPS Recov. 02	N	12	2	
WCO_REC03	EPS Recov. 03	N	12	2	
WCO_REC04	EPS Recov. 04	N	12	2	
WCO_REC05	EPS Recov. 05	N	12	2	
WCO_REC06	EPS Recov. 06	N	12	2	
WCO_REC07	EPS Recov. 07	N	12	2	
WCO_REC08	EPS Recov. 08	N	12	2	
WCO_REC09	EPS Recov. 09	N	12	2	
WCO_REC10	EPS Recov. 10	N	12	2	
WCO_REC11	EPS Recov. 11	N	12	2	
WCO_NOPAYM	EPS No Paym Due	L	1	0	For persisting a user setting that indicates whether no payment is due to HMRC for the tax month/quarter of the most recent EPS created. True = No payment due Flase = Payment is due
WCO_CEASE	EPS Cess. Date	D	8	0	Stores the EPS cessation date (if employer has ceased trading).
WCO_Q01	EPS Final Quest 01	N	1	0	This and the other 'question' fields are used for persisting the user settings for the various 'questions and declarations' (Q&Ds) that are completed when producing the final EPS of the tax year. Most Q&Ds have logical settings, however in the past HMRC have sometimes had settings which can have 3 different states, so we use a numeric for flexibility. 0 = No (or N/A or 'Not Due') 1 = Yes (or Applicable or 'Are Due')
WCO_Q02	EPS Final Quest 02	N	1	0	
WCO_Q03	EPS Final Quest 03	N	1	0	
WCO_Q04	EPS Final Quest 04	N	1	0	
WCO_Q05	EPS Final Quest 05	N	1	0	
WCO_Q06	EPS Final Quest 06	N	1	0	
WCO_NXTRST	Next RTI Random Str	N	10	0	Used as the starting point for generating the next employee RTI random strings during a BACS run (Please also refer to WNXTRA.WNX_RTISTR).

WCO_UTRTYP	Tax Ref. Type	N	2	0	It's unclear whether Opera will cater for this data item or not. It will be added for safety's sake. If it is used then it will hold the tax ref type: 0 = N/A 1 = SAUTR 2 = COTAXREF
WCO_UTR	Tax Ref.	N	10	0	It's unclear whether Opera will cater for this data item or not. It will be added for safety's sake. If it is used then it will hold either a SAUTR or COTAXREF (according to setting of WCO_UTRTYP).
WCO_PEPSST	Prev. EPS Status	N	2	0	Status of the previous (i.e. most recent) EPS. Gets set to WCO_EPSST during the Update.
WCO_NOPFRD	No Paym Due From	D	8	0	'no payments due' (EPS) From
WCO_NOPTOD	No Paym Due To	D	8	0	'no payments due' (EPS) To
WCO_PINFRD	Per. Inact. From	D	8	0	'period of inactivity' (EPS) From
WCO_PINTOD	Per. Inact. To	D	8	0	'period of inactivity' (EPS) To
WCO_EMPAL	Employment Allow. Ind.	N	1	0	Holds the setting applicable to the most recent EPS. 0 = Don't inform HMRC 1 = Employer has started claiming employment allowance. 2 = Employer is not (or is no longer) claiming employment allowance.
				<i>Default Value :</i>	0
WCO_ACHOLD	A/C Hold. Name	C	28	0	Bank account name of the A/C HMRC is to pay any refunds due back to the employer
WCO_ACNO	A/C No.	C	8	0	Bank account number of the A/C HMRC is to pay any refunds due back to the employer
WCO_ACSOR	A/C Sort Code	C	6	0	Sort code of the bank where the account in WCO_ACSOR is held
WCO_ACBULD	A/C Build Soc. Ref.	C	18	0	Building Society Ref. of the bank A/C in WCO_ACSOR
WCO_TAXMTH	EPS tax month	N	2	0	Where the user selects 'up to a specific tax month' in the EPS, we store that setting i.e. 1 = up to tax month 1 2 = up to tax month 2 and so on. Zero = user accepted the latest YTD's on the EPS regardless.
WCO_EPSTXM	EPS Tax Month	N	2	0	0 => tax month has not been indicated/included in EPS. > 0 => Tax month included in EPS (1 to 12)

Table : **WCONTACTS** Table Description : **Employee Contacts**

Field Name	Description	Type	Length	DPs	Further information
WCN_REF	Employee Reference	C	8	0	Employee reference
WCN_EMPAY	E-mail payslips indicator	L	1	0	E-mail payslips & P60s flag True - E-mail payslips & P60 False - Print payslips & P60  <i>Default Value :</i> .F.
WCN_EWORK	Work e-mail address	C	60	0	Work e-mail address
WCN_EHOME	Home e-mail address	C	60	0	Home e-mail address
WCN_PSWRD	Password (encrypted)	C	60	0	Password (encrypted) to be used to protect e-mailed payslips & P60 PDF files.
WCN_WRKPAY	Work e-mail payslip indicator	L	1	0	Indicates whether work e-mail address is to be used to send payslip.  <i>Default Value :</i> .F.
WCN_HMEPAY	Home e-mail payslip indicator	L	1	0	Indicates whether home e-mail address is to be used to send payslip.  <i>Default Value :</i> .F.
WCN_WRKPWD	Work e-mail password indicator	L	1	0	Indicates whether work e-mail address is to be used to send password.  <i>Default Value :</i> .F.

WCN_HMEPWD	Home e-mail password indicator	L	1	0	Indicates whether home e-mail address is to be used to send password.
				<i>Default Value :</i>	.F.
WCN_CNFDTE	Confirmation date	D	8	0	Date of confirmation of e-mail addresses and password.

Table : **WCTRL** Table Description : **Controls**

Field Name	Description	Type	Length	DPs	Further information
WU_CALC	Calculation Flag	L	1	0	Calculation flag
WU_BACS	Number of BACS Runs	N	2	0	Number of BACS runs since last update
WU_BOBS	Number of BOBS Runs	N	2	0	Number of BOBS runs since last update
WU_NOMINAL	Number of NL Tranfrs	N	2	0	Number of nominal ledger transfers since lastupdate
WU_GROUP	Group Code	C	1	0	Group Code
WU_CBTRANS	Cashbook Transfer	L	1	0	Cash Book Transfer Flag

Table : **WCVRETT** Table Description : **Cover Letter Content**

Field Name	Description	Type	Length	DPs	Further information
WCL_REF	Employee Reference	C	8	0	RFU
WCL_GROUP	Payroll group	C	1	0	Payroll group
WCL_DOCTYP	Document type	C	1	0	Document type W - Welcome P - Password Y - Payslip 6 - P60
WCL_LETTY	Letter type	C	1	0	Letter type D - Default E-MAIL Cover E - Payroll Group E-mail Cover
WCL_LETTER	Letter content	M	4	0	RFU
WCL_EMLCOV	E-Mail cover content	M	4	0	Content of the e-mail cover in HTML
WCL_EMLSUB	E-Mail cover subject	C	30	0	Subject of the e-mail cover
WCL_LSTUSD	Date last used	D	8	0	Date on which this e-mail cover/letter was last printed
SQ_CRDATE	Creation date	D	8	0	Date on which this e-mail cover/letter was created
SQ_CRTIME	Creation time	C	8	0	Time at which this e-mail cover/letter was created
SQ_CRUSER	Creation user	C	8	0	Opera 3 user that created this e-mail cover/letter
SQ_AMDATE	Update date	D	8	0	Date on which this e-mail cover/letter was last updated
SQ_AMTIME	Update time	C	8	0	Time st which this e-mail cover/letter was updated
SQ_AMUSER	Update user	C	8	0	Opera 3 user that last updated this e-mail cover/letter
ID	Unique ID	N	10	0	Unique ID <i>Default Value :</i> NEWID(ALIAS())

Table : **WDEPT** Table Description : **Departments**

Field Name	Description	Type	Length	DPs	Further information
WA_DEPT	Dept Code	C	4	0	Department code
WA_NAME	Name	C	30	0	Department name
WA_CNTR	Cost Centre	C	4	0	Cost centre for this department

Table : **WEAOS** Table Description : **Emp Attach Orders**

Field Name	Description	Type	Length	DPs	Further information
WAO_REF	Employee Ref.	C	8	0	Employee Reference
WAO_GROUP	Group Code	C	1	0	Employee's Payroll Group Code
WAO_TYPE	Attach. Order Type	N	2	0	Attachment Order Type
WAO_PRIOTY	Order Priority	N	2	0	Attachment Order Priority
WAO_NORMRT	Normal Rate	N	10	2	Normal Deduction Rate
WAO_PROTER	Protected Earnings	N	10	2	Protected Earnings
WAO_PROEPR	Protect. Earn. Percent Ind	L	1	0	Is protected earnings figure a percent or value (indicator)
WAO_TOTTBP	Total to be Paid	N	10	2	Total order amount to be paid

WAO_ISSUDT	Date Issued	D	8	0	Date Order was Issued
WAO_ORDREF	Order Reference	C	30	0	Order Reference
WAO_DEDADM	Deduct Admin Fee Ind	L	1	0	Is Administration Fee to be Deducted (indicator)
WAO_TCFDED	CFwd Deduction TD	N	10	2	Carried Forward Deduction To Date
WAO_TCFPRT	CFwd Protect. Earn. TD	N	10	2	Carried Forward Protected Earnings To Date
WAO_TTOTD	Total Deducted TD	N	10	2	Total Amount Deducted, i.e. repaid, To Date
WAO_TADMF	Admin Fee Charged TD	N	10	2	Administration Fee Charged To Date
WAO_TCMPL	Order Completed TD Ind	L	1	0	Attachment Order Completed/Cancelled To Date (indicator)
WAO_LCFDED	CFwd Deduction TDTP	N	10	2	Carried Forward Deduction To Date This Period
WAO_LCFPRT	CFwd Protect. Earn. TDTP	N	10	2	Carried Forward Protected Earnings To Date This Period
WAO_LTOTD	Total Deducted TDTP	N	10	2	Total Amount Deducted, i.e. repaid, To Date This Period
WAO_LADMF	Admin Fee Charged TDTP	N	10	2	Administration Fee Charged To Date This Period
WAO_LATETP	Attachable Earn. TP	N	10	2	Attachable Earnings This Period
WAO_LCMPL	Order Completed TDTP Ind	L	1	0	Attachment Order Completed/Cancelled To Date This Period (indicator)
WAO_MEMO	Memo	M	4	0	Memo
SQ_CRDATE	Creation Date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User
ID	Unique ID	N	10	0	
					<i>Default Value :</i> NEWID(ALIAS())
WAO_CMPLDT	Date Completed	D	8	0	Date the order was completed/cancelled
WAO_AUTOOCM	Auto Completed	L	1	0	Order automatically completed (indicator)
WAO_PSM03	Post March 2003 Scheme	L	1	0	Post March 2003 Scheme (DEO)
WAO_RSN1	Reason 1	N	2	0	Reason 1
					<i>Default Value :</i> 1
WAO_RSN2	Reason 2	N	2	0	Reason 2
					<i>Default Value :</i> 1
WAO_OVRSN1	Override Reason 1	L	1	0	Override Reason 1
					<i>Default Value :</i> .F.
WAO_OVRSN2	Override Reason 2	L	1	0	Override Reason 2
					<i>Default Value :</i> .F.
WAO_DEOTYP	DEO Type	N	1	0	DEO Type indicator; for example: 0 = Old CSA DEO 1 = New CMS DEO 2 = New RB DEO
					<i>Default Value :</i> 0

Table : **WEBP60** Table Description : **P60 History**

Field Name	Description	Type	Length	DPs	Further information
W6_REF	Employee Reference	C	8	0	Employee code
W6_YEAR	Tax Year	C	4	0	Tax year (e.g. 2013)
W6_GROUP	Group Code	C	1	0	Payroll group code (e.g. W)
W6_P60IMG	PSS P60 Image File Name	C	30	0	Location and file name of P60 PDF file
W6_P60DATE	PSS P60 Image Date	D	8	0	Date fo creation, or last amendment, of P60 file
W6_P60TIME	PSS P60 Image Time	C	8	0	Time fo creation, or last amendment, of P60 file
W6_GRSPAY	Pay From This Employment	N	10	2	Amount of pay from this employment
W6_TAXPAY	Tax From This Employment	N	10	2	Amount of tax from this employment
W6_NIPAY	NI From This Employment	N	10	2	Amount of NI for this employment (total of all NI codes)
W6_WEBP60	Web P60 Generated	L	1	0	Indicator to show whether Web P60 was generated. True = Web P60 False = Paper P60
PWXID	PWX Unique ID	C	32	0	PWX ID
					<i>Default Value :</i> GetPWXGuid()
W6_EP_PUBID	Link to zpubhist table	N	10	0	Link to zpubhist table
W6_EP_DATE	E-mail P60s Date	D	8	0	E-mail P60s Date

Field Name	Description	Type	Length	DPs	Further information
WC_REF	Employee Reference	C	8	0	Employee Reference
WC_SCON	SCON Code	C	9	0	SCON Code
WC_NICDE	NI Code	C	1	0	NI Code
WC_YEAR	NI Year	C	4	0	NI Year
WC_GROUP	Payroll Group	C	1	0	Payroll Group
WC_TNIER	Total Employer NI	N	10	2	Total Employer NI
WC_TNIEE	Total Employee NI	N	10	2	Total Employee NI
WC_TNICO	Total Contracted Out	N	10	2	Total Contracted Out NI
WC_TNIERN	Tot NI'able Earnings	N	10	2	Total NI'able Earnings
WC_TNICOE	Total C/O Earnings	N	10	2	Total Contracted Out Earnings
WC_CNIER	C/fwd Employer NI	N	10	2	C/fwd Employer NI
WC_CNIEE	C/fwd Employee NI	N	10	2	C/fwd Employee NI
WC_CNICO	C/fwd Contracted Out	N	10	2	C/fwd Contracted Out
WC_CNIERN	C/F NI'able Earnings	N	10	2	C/fwd NI'able Earnings
WC_CNIOE	C/fwd C/O Earnings	N	10	2	C/fwd Contracted Out Earnings
WC_TLEE	Ern up to LEL Total	N	10	2	
WC_TEEE	Ern up to THR Total	N	10	2	
WC_TUEE	Ern up to UEL Total	N	10	2	
WC_CLEE	Ern up to LEL C/fwd	N	10	2	
WC_CEEE	Ern up to THR C/fwd	N	10	2	
WC_CUEE	Ern up to UEL C/fwd	N	10	2	
WC_TLEEE	Ern up to UAP Total	N	10	2	
WC_CLEEE	Ern up to UAP C/fwd	N	10	2	
WC_DIRFLG	Director Flag	L	1	0	
WC_PERTYPE	Period Type	C	1	0	
WC_PPERIOD	Payroll Period	N	2	0	
WC_TERREB	ER Rebate B/fwd	N	10	2	
WC_CERREB	ER Rebate C/fwd	N	10	2	
WC_TEEREBC	EE Calc'd Rebate B/fwd	N	10	2	
WC_CEEREBC	EE Calc'd Rebate C/fwd	N	10	2	
WC_TEEREBCP	EE Rebate Paid B/fwd	N	10	2	
WC_CEEREBCP	EE Rebate Paid C/fwd	N	10	2	
ID	Unique Id	N	10	0	

*Default Value :* NEWID("wenic")

Field Name	Description	Type	Length	DPs	Further information
WAE_REF	Employee Ref.	C	8	0	Employee Ref.
WAE_GROUP	Group Code	C	1	0	Group Code
WAE_LCAT	Category LP	N	2	0	Category LP
					<i>Default Value :</i> 1
WAE_CCAT	Category TP	N	2	0	Category TP
					<i>Default Value :</i> 1
WAE_OVRCAT	Override Cat. TP	L	1	0	Override Cat. TP
WAE_LSTAT	Status LP	N	2	0	Status LP
					<i>Default Value :</i> 1
WAE_CSTAT	Status TP	N	2	0	Status TP
					<i>Default Value :</i> 1
WAE_PPTYP	Postponement Type	N	2	0	Postponement Type
					<i>Default Value :</i> 1
WAE_PPEDT	Postponement End Date	D	8	0	Postponement End Date
WAE_JNDT	Join Date	D	8	0	Join Date
WAE_CESDT	Ceased Date	D	8	0	Ceased Date
WAE_PRPSDT	PRP Start Date	D	8	0	PRP Start Date
WAE_PRPEDT	PRP End Date	D	8	0	PRP End Date
WAE_LEJFDT	First EJ Date LP	D	8	0	First EJ Date LP
WAE_CEJFDT	First EJ Date CP	D	8	0	First EJ Date CP
WAE_LEJRDT	Date EJ Regained LP	D	8	0	Date EJ Regained LP
WAE_CEJRDT	Date EJ Regained TP	D	8	0	Date EJ Regained TP
WAE_LNEFDT	First NEJ Date LP	D	8	0	First NEJ Date LP

WAE_CNEFDT	First NEJ Date TP	D	8	0	First NEJ Date TP
WAE_LEWFDT	First EW Date LP	D	8	0	First EW Date LP
WAE_CEFWDT	First EW Date TP	D	8	0	First EW Date TP
WAE_OPIDT	Opt-In Note. Date	D	8	0	Opt-In Note Date
WAE_OEDT	Opt-In Enrol Date	D	8	0	Opt-In Enrol Date
WAE_AEDT	Auto-Enrol Date	D	8	0	Auto-Enrol Date
WAE_CCDT	Comm. Contrib. Date	D	8	0	Comm. Contrib. Date
WAE_AEIDT	AE Info. Date	D	8	0	AE Info. Date
WAE_COIDT	Cont. Info. Date	D	8	0	Cont. Info Date
WAE_OIDT	Opt-In Info. Date	D	8	0	Opt-In Info. Date
WAE_JNIDT	Join Info. Date	D	8	0	Join Info. Date
WAE_QSIDT	QS Info. Date	D	8	0	QS Info. Date
WAE_AMBDT	Act. Memb. Date	D	8	0	Act. Memb. Date
WAE_PNOTYP	Postpone. Note Type	N	2	0	Postpone. Note Type
					<i>Default Value :</i> 1
WAE_PNODT	Postpone. Del. Date	D	8	0	Postpone. Del. Date
WAE_OPOSDT	Opt-Out Period Start	D	8	0	Opt-Out Period Start
WAE_OPOEDT	Opt-Out Period End	D	8	0	Opt-Out Period End
WAE_OPODT	Opt-Out Note. Date	D	8	0	Opt-Out Note. Date
WAE_OPOINV	Invalid Opt-Out Note.	L	1	0	Invalid Opt-Out Note.
WAE_OVRARN	Override AE Earn	L	1	0	Override AE Earn
WAE_MEMO	Memo	M	4	0	Memo
SQ_CRDATE	Creation Date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User
ID	ID	N	10	0	ID
					<i>Default Value :</i> NEWID(ALIAS())
WAE_OPMTHD	Opt Out Method	N	1	0	Allows user to override the scheme level setting for 'direct opt out' 0=Apply setting from WPNSC 1= Opted-Out with the employer 2=OptedOut directly with the pension provider
					<i>Default Value :</i> 0
WAE_OPOREF	Opt Out Ref. No.	C	20	0	Unique ref. no. from employee's opt-out form.
WAE_CPSTAT	Curr. Pen. Prd. Stat.	N	2	0	Curr. Pen. Prd. Stat.
					<i>Default Value :</i> 1
WAE_PPSTAT	Prev. Pen. Prd. Stat.	N	2	0	Prev. Pen. Prd. Stat.
					<i>Default Value :</i> 1

Table : **WEPEN** Table Description : **Emp Pension Details**

Field Name	Description	Type	Length	DPs	Further information
WEP_REF	Employee Ref	C	8	0	Employee Reference
WEP_GROUP	Group Code	C	1	0	Payroll Group Code
WEP_CODE	Pension Scheme Code	C	10	0	Pension Scheme code
WEP_SCON	SCON	C	9	0	Pension Scheme SCON
WEP_ERCT	ER Cont	N	10	2	Employer Contribution (percentage or value)
WEP_ERPER	ER Cont Val or Perc	N	1	0	Is employer contribution a percentage (or an amount)
WEP_EECT	EE Cont	N	10	2	Employee Contribution (percentage or value)
WEP_EEPPER	EE Cont Val or Perc	N	1	0	Is employee contribution a percentage (or an amount)
WEP_EEAVC	EE AVC	N	10	2	Employee AVC (percentage or value)
WEP_AVCPER	EE AVC Val or Perc	N	1	0	Is employee AVC a percentage (or an amount)
WEP_PNREF	EE Scheme Ref	C	25	0	Employee's pension scheme reference
WEP_JNDT	Date Joined	D	10	0	Date employee joined the pension scheme
WEP_LFDT	Date Left	D	10	0	Date employee left the pension scheme
WEP_EEBTAX	EE Cont Net Tax	L	0	0	Employee contribution to be net of basic rate tax (indicator)
WEP_TER	ER Cont TD	N	10	2	Employer contributions to date
WEP_TEE	EE Cont TD	N	10	2	Employee contributions to date
WEP_TEEMC	EE Min COMP TD	N	10	2	Employee min. COMP contributions to date

WEP_TERMC	ER Min COMP TD	N	10	2	Employer min. COMP contributions to date
WEP_TAVC	EE AVC TD	N	10	2	Employee AVCs to date
WEP_LER	ER Cont TDTP	N	10	2	Employer contributions to date this period
WEP_LEE	EE Cont TDTP	N	10	2	Employee contributions to date this period
WEP_LEEMC	EE Min COMP TDTP	N	10	2	Employee min. COMP contributions to date this period
WEP_LERMC	ER Min COMP TDTP	N	10	2	Employer min. COMP contributions to date this period
WEP_LAVC	EE AVC TDTP	N	10	2	Employee AVCs to date this period
WEP_TSER	ER Last TD	N	10	2	Employer contributions since last cleared to date
WEP_TSEE	EE Last TD	N	10	2	Employee contributions since last cleared to date
WEP_TSEEMC	EE COMP Last TD	N	10	2	Employee minimum COMP contributions since last cleared to date
WEP_TSERMC	ER COMP Last TD	N	10	2	Employer minimum COMP contributions since last cleared to date
WEP_TSAVC	EE AVC Last TD	N	10	2	Employee AVCs since last cleared to date
WEP_LSER	ER Last TDTP	N	10	2	Employer contributions since last cleared to date this period
WEP_LSEE	EE Last TDTP	N	10	2	Employee contributions since last cleared to date this period
WEP_LSEEMC	EE COMP Last TDTP	N	10	2	Employee minimum COMP contributions since last cleared to date this period
WEP_LSERMC	ER COMP Last TDTP	N	10	2	Employer minimum COMP contributions since last cleared to date this period
WEP_LSAVC	EE AVC Last TDTP	N	10	2	Employee AVCs since last cleared to date this period
WEP_INACTV	Scheme Inactive	L	0	0	Is employee's pension scheme record inactive (indicator)
WEP_MEMO	Memo	M	10	0	
SQ_CRDATE	Creation Date	D	10	0	
SQ_CRTIME	Creation Time	C	8	0	
SQ_CRUSER	Creation User	C	8	0	
SQ_AMDATE	Amendment Date	D	10	0	
SQ_AMTIME	Amendment Time	C	8	0	
SQ_AMUSER	Amendment User	C	8	0	
ID	Unique ID	N	10	0	
					<i>Default Value :</i> NEWID(ALIAS())
WEP_ERBTAX	ER Cont Net Tax	L	0	0	Employer contribution to be net of basic rate tax (indicator)
WEP_TPENB	Pensionable Pay TD	N	10	2	Pensionable Pay TD
					<i>Default Value :</i> 0
WEP_LPENB	Pensionable Pay TDTP	N	10	2	Pensionable Pay TDTP
					<i>Default Value :</i> 0
WEP_TSPENB	Pen. Pay Last TD	N	10	2	Pen. Pay Last TD
					<i>Default Value :</i> 0
WEP_LSPENB	Pen. Pay Last TDTP	N	10	2	Pen. Pay Last TDTP
					<i>Default Value :</i> 0
WEP_RSN	Contribution Reason	N	2	0	Contribution Reason
					<i>Default Value :</i> 0
WEP_RSNDT	Reason Date	D	8	0	Reason Date
WEP_OVRSN	Override Reason	L	1	0	Override Reason
WEP_CPGP	Current Pen. Group	C	4	0	Current Pen. Group
WEP_CPPS	Current Pen. Pay. Src.	C	4	0	Current Pen. Pay. Src.
WEP_PRPGP	Prev. Pen. Group	C	4	0	Prev. Pen. Group
WEP_PRPPS	Prev. Pen. Pay Src.	C	4	0	Prev. Pen. Pay Src.
WEP_OPGP	Old Pen. Group	C	4	0	Old Pen. Group
WEP_OPPTS	Old Pen. Pay. Src.	C	4	0	Old Pen. Pay. Src.
WEP_PRER	Prev. ER Contrib.	N	10	2	Prev. ER Contrib.
					<i>Default Value :</i> 0
WEP_PREE	Prev. EE Contrib.	N	10	2	Prev. EE Contrib.
					<i>Default Value :</i> 0
WEP_PRPENB	Prev. Pen'able Pay	N	10	2	Pensionable pay from the EE's prev. group or payment source(i.e. if contributions are still due to be paid to NEST for the prev. group/payment source then we need the associated pay as well.)

WEP_LPHOLD	Hold onto Cont. LP	N	1	0	Hold onto contributions settings as at last period. 0= No 1=Yes
WEP_TPHOLD	Hold onto Cont. TP	N	1	0	Hold onto contributions settings as at this period. 0= No 1=Yes
WEP_OVSNI	Overseas NINO	L	1	0	Overseas NINO
WEP_NCHGDT	Date Changed	D	8	0	Date Changed
WEP_SALSAC	Salary Sacrifice	L	1	0	Salary Sacrifice
WEP_TEARN	Earnings TD	N	10	2	Earnings TD
WEP_LEARN	Earnings TDTP	N	10	2	Earnings TDTP
WEP_TSEARN	Earnings Last TD	N	10	2	Earnings Last TD
WEP_LSEARN	Earnings Last TDTP	N	10	2	Earnings Last TDTP
PWXID	PWX Unique ID	C	32	0	PWX Unique ID
WEP_OVERPP	Ovr. ER Pen. Pay	L	1	0	True = ER pensionable pay has been overridden False = ER pensionable pay has NOT been overridden
<p>Note: Where ER pensionable pay is not overridden then the advanced pensions calc. will continue to use the EE's pensionable pay for both EE and ER pension contribution calculation</p>					
WEP_ERPP	ER Pen. Pay TP	N	10	2	The overridden ER pensionable pay amount this period (i.e. as to be used by the pensions calc. for example where WEP_OVERPP = True)
WEP_TSERPP	ER Pen. Pay TD	N	10	2	Accumulation of the overridden ER pensionable pay 'to date' (but only since the employer last cleared 'currently due figures')
WEP_LSERPP	ER Pen. Pay TDTP	N	10	2	Accumulation of the overridden ER pensionable pay 'to date inc. this period' (but only since the employer last cleared 'currently due figures')
<p>Note: It's this value that will be included in the NEST contribution file where WEP_OVERPP = True)</p>					
WEP_AVBTAX	AVC Net Tax	L	1	0	True = When a % AVC is calculated it will be calculated net of the associated basic rate tax amount False = % AVC is not to have basic rate tax applied/deducted

Table : WESMP Table Description : SMP Emp Details

Field Name	Description	Type	Length	DPs	Further information
WW_REF	Employee Reference	C	8	0	Employee Reference
WW_GROUP	Group Code	C	1	0	Payroll Group Code
WW_EWCDT	Exp. Week Confine.	D	8	0	Date of Expected Week of Confinement (EWC)
WW_BABYDT	Actual Baby's DoB	D	8	0	Date baby was actually born on.
WW_QWDT	Qualifying Week	D	8	0	Date of Qualifying Week
WW_INTLVDT	Intended Leave Date	D	8	0	Date employee intends to go on maternity leave.
WW_EELVR	Employee on Leave	L	1	0	Specified whether employee is now on maternity leave.
WW_ACTLVDT	Actual Leave Date	D	8	0	Date employee actually did go on maternity leave.
WW_MPPSTDT	Mat. Pay Per. Start	D	8	0	Start of Maternity Pay Period
WW_MPPENDT	Mat. Pay Per. End	D	8	0	End of Maternity Pay Period
WW_MPPRTDT	Returned After MPP	D	8	0	Date employee returned to work after their maternity pay period.

WW_MEDEV	Medical Evidence	L	1	0	Specifies whether medical evidence has been received or not.
WW_TRDWKS	Trade Disp. Weeks	N	2	0	Number of weeks spent in trade dispute.
WW_WORKWKS	Weeks Worked in MPP	N	2	0	Number of weeks employee worked during their MPP.
WW_CAVEARN	Calc Avg. Wkly Earn	N	13	5	Calculated average weekly earnings.
WW_OAVEARN	Ovrd. Avg. Wkly Earn	N	13	5	Overridden average weekly earnings.
WW_HIGHWKC	Higher Wks Current	N	2	0	Number of weeks SMP to be paid at the higher rate for the current SMP rates.
WW_HIGHAMC	Higher Amt Current	N	10	2	Weekly amount of SMP to be paid at the higher rate for the current SMP rates.
WW_LOWWKC	Lower Wks Current	N	2	0	Number of weeks SMP to be paid at the lower rate for the current SMP rates.
WW_LOWAMC	Lower Amt Current	N	10	2	Weekly amount of SMP to be paid at the lower rate for the current SMP rates.
WW_HIGHWKP	Higher Wks Previous	N	2	0	Number of weeks SMP to be paid at the higher rate for the previous SMP rates.
WW_HIGHAMP	Higher Amt Previous	N	10	2	Weekly amount of SMP to be paid at the higher rate for the previous SMP rates.
WW_LOWWKP	Lower Wks Previous	N	2	0	Number of weeks SMP to be paid at the lower rate for the previous SMP rates.
WW_LOWAMP	Lower Amt Previous	N	10	2	Weekly amount of SMP to be paid at the lower rate for the previous SMP rates.
WW_TWKSPD	Wks SMP Paid TD	N	2	0	Number of weeks SMP that have been paid, 'to date'.
WW_LWKSPD	Wks SMP Paid TDTP	N	2	0	Number of weeks SMP that have been paid, 'to date this period'.
WW_TWKSRM	Wks SMP Remain. TD	N	2	0	Number of weeks SMP remaining to be paid, 'to date'.
WW_LWKSRM	Wks SMP Remain. TDTP	N	2	0	Number of weeks SMP remaining to be paid, 'to date this period'.
WW_TSMPPD	SMP Paid TD	N	10	2	Amount of SMP that has been paid, 'to date'.
WW_LSMPPD	SMP Paid TDTP	N	10	2	Amount of SMP that has been paid, 'to date this period'.
WW_SPECIND	Special Circ.	N	2	0	SMP special circumstances indicator
WW_SPECDT	Special Circ. Date	D	8	0	Associated date for the SMP special circumstances indicator
WW_WORKPC	Worked in Week	L	1	0	Specifies whether employee worked in the week of their pregnancy related illness, or their week of confinement.
WW_ENTSMP	Entitled to SMP	L	1	0	Specifies whether the employee is entitled to SMP or not.
WW_ACTIVE	Active	L	1	0	Specifies whether this SMP record is still active or not.
WW_MEMO	Memo	M	10	0	Associated memo for this record.
WW_RPSTDT	Rel. Period Start	D	8	0	Start date of relevant period.
WW_RPENDT	Rel. Period End	D	8	0	End date of relevant period.
WW_ERMPPDT	Earliest MPP Start	D	8	0	Earliest date on which the employee's MPP can start.
WW_LTMPPDT	Latest MPP Start	D	8	0	Latest date on which the employee's MPP can start.
WW_LTCNTDT	Latest Date Contin.	D	8	0	Latest start date to satisfy the 'weeks required to have been working for continuous employment' rule.
WW_LTMEDDT	Medical Evid. Date	D	8	0	Medical evidence can't be accepted prior to this date.
WW_1PRD	Period No. RP 1	N	2	0	Payroll period number that 'relevant period 1' falls in.
WW_1PRPDF	No. Perds Paid RP 1	N	2	0	Number of payroll periods that have been paid for in 'relevant period 1'.
WW_1PMTDT	Pay Date RP 1	D	8	0	Payroll payment date for 'relevant period 1'.
WW_1PAY	NIable Pay RP 1	N	10	2	NIable pay for 'relevant period 1'.
WW_2PRD	Period No. RP 2	N	2	0	Payroll period number that 'relevant period 2' falls in.

WW_2PRPDF	No. Perds Paid RP 2	N	2	0	Number of payroll periods that have been paid for in 'relevant period 2' .
WW_2PMTDT	Pay Date RP 2	D	8	0	Payroll payment date for 'relevant period 2' .
WW_2PAY	NIable Pay RP 2	N	10	2	NI'able pay for 'relevant period 2' .
WW_3PRD	Period No. RP 3	N	2	0	Payroll period number that 'relevant period 3' falls in.
WW_3PRPDF	No. Perds Paid RP 3	N	2	0	Number of payroll periods that have been paid for in 'relevant period 3' .
WW_3PMTDT	Pay Date RP 3	D	8	0	Payroll payment date for 'relevant period 3' .
WW_3PAY	NIable Pay RP 3	N	10	2	NI'able pay for 'relevant period 3' .
WW_4PRD	Period No. RP 4	N	2	0	Payroll period number that 'relevant period 4' falls in.
WW_4PRPDF	No. Perds Paid RP 4	N	2	0	Number of payroll periods that have been paid for in 'relevant period 4' .
WW_4PMTDT	Pay Date RP 4	D	8	0	Payroll payment date for 'relevant period 4' .
WW_4PAY	NIable Pay RP 4	N	10	2	NI'able pay for 'relevant period 4' .
WW_5PRD	Period No. RP 5	N	2	0	Payroll period number that 'relevant period 5' falls in.
WW_5PRPDF	No. Perds Paid RP 5	N	2	0	Number of payroll periods that have been paid for in 'relevant period 5' .
WW_5PMTDT	Pay Date RP 5	D	8	0	Payroll payment date for 'relevant period 5' .
WW_5PAY	NIable Pay RP 5	N	10	2	NI'able pay for 'relevant period 5' .
WW_6PRD	Period No. RP 6	N	2	0	Payroll period number that 'relevant period 6' falls in.
WW_6PRPDF	No. Perds Paid RP 6	N	2	0	Number of payroll periods that have been paid for in 'relevant period 6' .
WW_6PMTDT	Pay Date RP 6	D	8	0	Payroll payment date for 'relevant period 6' .
WW_6PAY	NIable Pay RP 6	N	10	2	NI'able pay for 'relevant period 6' .
WW_7PRD	Period No. RP 7	N	2	0	Payroll period number that 'relevant period 7' falls in.
WW_7PRPDF	No. Perds Paid RP 7	N	2	0	Number of payroll periods that have been paid for in 'relevant period 7' .
WW_7PMTDT	Pay Date RP 7	D	8	0	Payroll payment date for 'relevant period 7' .
WW_7PAY	NIable Pay RP 7	N	10	2	NI'able pay for 'relevant period 7' .
WW_8PRD	Period No. RP 8	N	2	0	Payroll period number that 'relevant period 8' falls in.
WW_8PRPDF	No. Perds Paid RP 8	N	2	0	Number of payroll periods that have been paid for in 'relevant period 8' .
WW_8PMTDT	Pay Date RP 8	D	8	0	Payroll payment date for 'relevant period 8' .
WW_8PAY	NIable Pay RP 8	N	10	2	NI'able pay for 'relevant period 8' .
SQ_CRDATE	Creation Date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User
ID	Unique ID	N	10	0	
					<i>Default Value :</i> NEWID(ALIAS())
WW_BBDUEDT	Baby's Due Date	D	8	0	Baby's Due Date
WW_MINVAL	Underpin SMP rate	L	1	0	Minimum rate of SSP applies
WW_MINPAY	Minimum SMP rate	N	10	2	Minimum SMP rate to pay
WW_HIGHWKT	Higher Wks Total	N	2	0	Total number of weeks to be paid at Higher (Earnings) rate
WW_LOWWKT	Lower Wks Total	N	2	0	Total number of weeks to be paid at Lower (Standard) rate
WW_SPCMT	Spec. Circ. Comment	C	40	0	Special Circumstances Comment
WW_WKSADJ	MPP Weeks Adjust	N	3	0	Number of weeks the MPP is to be adjusted by (in a special circumstance for example)
WW_TDAYBF	No. of Split Days Brought Fwd	N	2	0	No. of Split Days Brought Fwd
WW_LDAYCF	No. of Split Days Carried Fwd	N	2	0	No. of Split Days Carried Fwd
WW_TDAYPD	No. of Split Days Pd To Dte	N	3	0	No. of Split Days Pd To Dte
WW_LDAYPD	No. of Split Days Pd To Dte TP	N	3	0	No. of Split Days Pd To Dte TP

Table : WESPP	Table Description : Pater/Adopt Emp Detl				
Field Name	Description	Type	Length	DPs	Further information
WPP_REF	Employee Ref.	C	8	0	Employee Reference
WPP_GROUP	Group Code	C	1	0	Group Code
WPP_EWCDT	EWC/Match-Date	D	8	0	EWC/Match-Date
WPP_BDUEDT	Due/Exp.-Place. Date	D	8	0	Due/Exp.-Place. Date
WPP_BABYDT	DOB/Act.-Place. Date	D	8	0	DOB/Act.-Place. Date
WPP_QWDT	Qual./Match. Week	D	8	0	Qual./Match. Week
WPP_INTLDT	Intended Leave Date	D	8	0	Intended Leave Date
WPP_EELVR	Started Leave Flag	L	1	0	Started Leave Flag
WPP_ACTLDT	Actual Leave Date	D	8	0	Actual Leave Date
WPP_PPSTDT	Leave Pay Prd. Start Date	D	8	0	Leave Pay Prd. Start Date
WPP_PPENDT	Leave Pay Prd. End Date	D	8	0	Leave Pay Prd. End Date
WPP_PPRTDT	Return to Work Date after leav	D	8	0	Return to Work Date after leave
WPP_DECLR	Declaration Received Flag	L	1	0	Declaration provided/received flag
WPP_TRDWKS	No. of Weeks in Trade Dispute	N	2	0	No. of Weeks spent in Trade Dispute
WPP_WRKWKS	No. of Wks Worked during leave	N	2	0	No. of Weeks Worked during leave
WPP_CAVERN	Calc. Average Weekly Earnings	N	13	5	Calculated Average Weekly Earnings
WPP_OAVERN	Overridden Avge. Weekly Earn.	N	13	5	Overridden average weekly earnings
WPP_PPWKS	Higher Wks Total	N	2	0	Higher Wks Total
WPP_APPWKS	Disallowed Leave Weeks	N	2	0	Actual number of weeks paternity leave the employee is allowed (re 56 days)
WPP_PPWKC	Higher Wks Current	N	2	0	Higher Wks Current
WPP_AMC	Higher Amt Current	N	10	2	Higher Amt Current
WPP_PPWKP	Higher Wks Previous	N	2	0	Higher Wks Previous
WPP_AMP	Higher Amt Previous	N	10	2	Higher Amt Previous
WPP_TWKSPD	Weeks Paid TD	N	2	0	Weeks Paid TD
WPP_LWKSPD	Weeks Paid TDTP	N	2	0	Weeks Paid TDTP
WPP_TWKSRM	Weeks Remaining TD	N	2	0	Weeks Remaining TD
WPP_LWKSRM	Weeks Remaining TDTP	N	2	0	Weeks Remaining TDTP
WPP_TSPPPD	Amount Paid TD	N	10	2	Amount Paid TD
WPP_LSPPPD	Paid TDTP	N	10	2	Paid TDTP
WPP_SPECIN	Special Circumstances Ind.	N	2	0	Special circumstances indicator
WPP_SPECDT	Special Circumstances Date	D	8	0	Special ircumstances date of occurrence
WPP_SPCMT	Special Circumstances Comment	C	40	0	Special Circumstances comment
WPP_ENTSPP	Entitled to Payment	L	1	0	Entitled to Payment
WPP_ACTIVE	Record Active	L	1	0	Record Active
WPP_MEMO	Memo	M	10	0	Memo
WPP_RPSTDT	Relevant Period Start Date	D	8	0	Relevant period start date
WPP_RPENDT	Relevant Period End Date	D	8	0	Relevant period end date
WPP_LTPPDT	Latest Leave Start Date	D	8	0	Latest Leave Start Date
WPP_LTCNDT	Latest 26-week start date	D	8	0	Latest start date to satisfy 26-week continuous employment
WPP_WKSADJ	Weeks to adjust leave by	N	3	0	Weeks to adjust leave by
WPP_1PRD	Prd. No. for Relevant Prd. 1	N	2	0	Period number for relevant period 1
WPP_1PRPDF	Prds. Paid for Relevant Prd. 1	N	2	0	Number of periods paid for, for relevant period 1
WPP_1PMTDT	Payment Date Relevant Prd. 1	D	8	0	Payment date for relevant period 1
WPP_1PAY	N'able Pay Relevant Prd. 1	N	10	2	N'able pay for relevant period 1
WPP_2PRD	Prd. No. for Relevant Prd. 2	N	2	0	Period number for relevant period 2
WPP_2PRPDF	Prds. Paid for Relevant Prd. 2	N	2	0	Number of periods paid for, for relevant period 2
WPP_2PMTDT	Payment Date Relevant Prd. 2	D	8	0	Payment date for relevant period 2
WPP_2PAY	N'able Pay Relevant Prd. 2	N	10	2	N'able pay for relevant period 2
WPP_3PRD	Prd. No. for Relevant Prd. 3	N	2	0	Period number for relevant period 3
WPP_3PRPDF	Prds. Paid for Relevant Prd. 3	N	2	0	Number of periods paid for, for relevant period 3
WPP_3PMTDT	Payment Date Relevant Prd. 3	D	8	0	Payment date for relevant period 3
WPP_3PAY	N'able Pay Relevant Prd. 3	N	10	2	N'able pay for relevant period 3
WPP_4PRD	Prd. No. for Relevant Prd. 4	N	2	0	Period number for relevant period 4
WPP_4PRPDF	Prds. Paid for Relevant Prd. 4	N	2	0	Number of periods paid for, for relevant period 4
WPP_4PMTDT	Payment Date Relevant Prd. 4	D	8	0	Payment date for relevant period 4
WPP_4PAY	N'able Pay Relevant Prd. 4	N	10	2	N'able pay for relevant period 4
WPP_5PRD	Prd. No. for Relevant Prd. 5	N	2	0	Period number for relevant period 5
WPP_5PRPDF	Prds. Paid for Relevant Prd. 5	N	2	0	Number of periods paid for, for relevant period 5
WPP_5PMTDT	Payment Date Relevant Prd. 5	D	8	0	Payment date for relevant period 5
WPP_5PAY	N'able Pay Relevant Prd. 5	N	10	2	N'able pay for relevant period 5

WPP_6PRD	Prd. No. for Relevant Prd. 6	N	2	0	Period number for relevant period 6
WPP_6PRPDF	Prds. Paid for Relevant Prd. 6	N	2	0	Number of periods paid for, for relevant period 6
WPP_6PMTDT	Payment Date Relevant Prd. 6	D	8	0	Payment date for relevant period 6
WPP_6PAY	NTable Pay Relevant Prd. 6	N	10	2	NTable pay for relevant period 6
WPP_7PRD	Prd. No. for Relevant Prd. 7	N	2	0	Period number for relevant period 7
WPP_7PRPDF	Prds. Paid for Relevant Prd. 7	N	2	0	Number of periods paid for, for relevant period 7
WPP_7PMTDT	Payment Date Relevant Prd. 7	D	8	0	Payment date for relevant period 7
WPP_7PAY	NTable Pay Relevant Prd. 7	N	10	2	NTable pay for relevant period 7
WPP_8PRD	Prd. No. for Relevant Prd. 8	N	2	0	Period number for relevant period 8
WPP_8PRPDF	Prds. Paid for Relevant Prd. 8	N	2	0	Number of periods paid for, for relevant period 8
WPP_8PMTDT	Payment Date Relevant Prd. 8	D	8	0	Payment date for relevant period 8
WPP_8PAY	NTable Pay Relevant Prd. 8	N	10	2	NTable pay for relevant period 8
SQ_CRDATE	Record Creation Date	D	8	0	Record Creation Date
SQ_CRTIME	Record Creation Time	C	8	0	Record Creation Time
SQ_CRUSER	Creation User ID	C	8	0	ID of user who created the record
SQ_AMDATE	Record Amendment Date	D	8	0	Record amendment date
SQ_AMTIME	Record Amendment Time	C	8	0	Record amendment time
SQ_AMUSER	Amendment User ID	C	8	0	ID of user who amended the record
ID	Unique ID	N	10	0	
					<i>Default Value :</i> NEWID(ALIAS())
WPP_TYPE	Record Type	N	2	0	Record Type
					<i>Default Value :</i> 0
WPP_ERPPDT	Earliest Leave Start Date	D	8	0	Earliest Leave Start Date
WPP_TDAYBF	No. of Split Days Brought Fwd	N	2	0	No. of Split Days Brought Fwd
WPP_LDAYCF	No. of Split Days Carried Fwd	N	2	0	No. of Split Days Carried Fwd
WPP_TDAYPD	No. of Split Days Pd To Dte	N	3	0	No. of Split Days Pd To Dte
WPP_LDAYPD	No. of Split Days Pd To Dte tp	N	3	0	No. of Split Days Pd To Dte tp
WPP_OTHST	Actual MPP/APP Start	D	8	0	Actual MPP/APP Start
WPP_OTHEN	Actual MPP/APP End	D	8	0	Actual MPP/APP End
WPP_OTHWKS	Max. MPP/APP weeks	N	2	0	Max. MPP/APP weeks
					<i>Default Value :</i> 0
WPP_OTHRTW	Orig. Return to Work	D	8	0	Orig. Return to Work
WPP_PTFOR	Partner's Forename (ASPP/ShPP)	C	30	0	Partner's Forename (only for use with ASPP-Birth and ASPP-Adopt)
WPP_PTSUR	Partner's Surname (ASPP/ShPP)	C	25	0	Partner's Surname (only for use with ASPP-Birth and ASPP-Adopt)
WPP_PTNINO	Partner's NINO (ASPP/ShPP)	C	9	0	Partner's NI Number (only for use with ASPP-Birth and ASPP-Adopt)
WPP_LOWWKC	Lower Wks Current	N	10	2	Lower Wks Current
WPP_LOWWKP	Lower Wks Previous	N	10	2	Lower Wks Previous
WPP_LOWAMC	Lower Amt Current	N	10	2	Lower Amt Current
WPP_LOWAMP	Lower Amt Previous	N	10	2	Lower Amt Previous
WPP_LOWWKT	Lower Wks Total	N	2	0	Lower Wks Total

Table : WESQDS Table Description : **SSP Employee QDs**

Field Name	Description	Type	Length	DPs	Further information
WQ_REF	Employee Reference	C	8	0	Employee Reference
WQ_GROUP	Group Code	C	1	0	Payroll Group Code
WQ_CODE	SSP QD Pattern Code	C	10	0	Code for this SSP qualifying days pattern profile header (i.e. the link to QD profile).
WQ_QDSTDT	SSP QD Patt. Start	D	8	0	Start date that this SSP qualifying days pattern commences on (for this employee).
SQ_CRDATE	Creation Date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User
ID	Unique ID	N	10	0	
					<i>Default Value :</i> NEWID(ALIAS())
WQ_MEMO	Memo	M	10	0	

Table : WESSPT	Table Description : SSP Emp Daily Detail				
Field Name	Description	Type	Length	DPs	Further information
WI_REF	Employee Reference	C	8	0	Employee Reference Number
WI_GROUP	Group Code	C	1	0	Payroll Group code
WI_PARNID	Parent ID	N	10	0	ID of parent absence record (i.e. the link between a child and its parent)
WI_SSPDT	Sickness Date	D	8	0	Date that this day of sickness occurred on.
WI_SSPQUAL	Qualifying Ind.	C	1	0	SSP Qualifying Indicator (i.e. is this a waiting day etc...)
WI_SSPRATE	SSP Daily Rate	N	8	4	The unrounded rate of SSP that's to be paid for this day (if applicable)
WI_SSPPYDT	Pay Date	D	8	0	Payment date that this days' SSP was paid on.
WI_SSPPYPD	Pay Period	N	2	0	Payment period that this days' SSP was paid on.
WI_SSPWTHL	Withhold SSP	L	1	0	Indicates whether payment of SSP is to be withheld for this day.
WI_SSPCOMM	Committed	L	1	0	Indicates whether this SSP day has been calculated and updated.
WI_SSPWKS	Weeks Prop. Paid	N	6	3	Proportion of the qualifying week that is to be paid for on this day
WI_QDAYS	Qualifying Days	N	1	0	Number of qualifying days in the associated qualifying days pattern used for the week this day falls in.
WI_SSPCMNT	Comment	C	40	0	Comment specific to this day of sickness
SQ_CRDATE	Creation Date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User
ID	Unique ID	N	10	0	
				<i>Default Value :</i>	NEWID(ALIAS())
WI_MEMO	Memo	M	10	0	Memo for Employee's SSP Day Details

Table : WETXC	Table Description : Emp Tax Credits				
Field Name	Description	Type	Length	DPs	Further information
WB_REF	Employee Reference	C	8	0	Employee Reference
WB_GROUP	Group Code	C	1	0	Payroll Group Code
WB_TCFRDT	From Date	D	8	0	From date (i.e. start date) of the tax credit
WB_TCTODT	To Date	D	8	0	To date (i.e. end date) of the tax credit
WB_TCSTPDT	Stop Date	D	8	0	Stop date of tax credit
WB_STOPRSN	Stop Reason	C	30	0	Reason for tax credit stopping
WB_TCRATE	Daily Rate	N	10	2	Daily rate for tax credit
WB_TCTOTAM	Total Amount	N	10	2	Total amount to be repaid
WB_TTCREM	Amount Remain. TD	N	10	2	Total amount remaining to be paid, 'to date'
WB_LTCREM	Amount Remain. TDTP	N	10	2	Total amount remaining to be paid, 'to date this period'
WB_TTCCMPL	Completed TD	L	1	0	Specifies whether the tax credit has been completed, 'to date'
WB_LTCCMPL	Completed TDTP	L	1	0	Specifies whether the tax credit has been completed, 'to date this period'
WB_TTCACTV	Active TD	L	1	0	Specifies whether the tax credit is active (i.e. currently being paid off), 'to date'
WB_LTCACTV	Active TDTP	L	1	0	Specifies whether the tax credit is active (i.e. currently being paid off), 'to date this period'
WB_TPAYDT	Pay Date TD	D	8	0	Date on which the most recent payment was made for this tax credit, 'to date'
WB_TPAYPD	Pay Period TD	N	2	0	Pay period on which the most recent payment was made for this tax credit, 'to date'
WB_LPAYDT	Pay Date TDTP	D	8	0	Date on which the most recent payment was made for this tax credit, 'to date this period'
WB_LPAYPD	Pay Period TDTP	N	2	0	Pay period on which the most recent payment was made for this tax credit, 'to date this period'
SQ_CRDATE	Creation Date	D	8	0	Creation Date

SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User
ID	Unique ID	N	10	0	
					<i>Default Value :</i> NEWID(ALIAS())
WB_MEMO	Memo	M	10	0	
WB_TPAID	Total Paid TD	N	10	2	Total amount paid 'To Date'
WB_LPAID	Total Paid TDTP	N	10	2	Total amount paid 'To Date This Period'
WB_TDAYS	Days Paid TD	N	4	0	Number of days paid, To-Date
WB_LDAYS	Days Paid TDTP	N	4	0	Number of days paid, To-Date-This-Period

Table : **WFUND** Table Description : **Funding Details**

Field Name	Description	Type	Length	DPs	Further information
WV_YEAR	Tax Year	C	4	0	Tax Year the funding record belongs to.
WV_TYPE	Funding Type	N	2	0	Funding Type
WV_DTEREC	Date Funding Received	D	8	0	Date Funding Received
WV_AMOUNT	Funding Amount	N	12	2	Funding Amount
WV_REF	Reference	C	30	0	Reference
WV_MEMO	Memo	M	10	0	
SQ_CRDATE	Creation Date	D	8	0	
SQ_CRTIME	Creation Time	C	8	0	
SQ_CRUSER	Creation User	C	8	0	
SQ_AMDATE	Amendment Date	D	8	0	
SQ_AMTIME	Amendment Time	C	8	0	
SQ_AMUSER	Amendment User	C	8	0	
ID	Unique ID	N	10	0	
					<i>Default Value :</i> NEWID(ALIAS())

Table : **WGONF** Table Description : **Group Online Filing**

Field Name	Description	Type	Length	DPs	Further information
WGO_GROUP	Group Code	C	1	0	Group Code of the group this record belongs to.
WGO_FPSST	FPS Status	N	2	0	FPS Status for the current period. 0 = FPS Not yet created. 1 = FPS created.
WGO_1FPSD	1st FPS Date	D	8	0	Date very 1st FPS created.
WGO_1FPST	1st FPS Time	C	8	0	Time very 1st FPS created.
WGO_FPSD	FPS Date	D	8	0	Date most recent FPS created.
WGO_FPST	FPS Time	C	8	0	Time most recent FPS created.
WGO_FPSP	FPS Period	N	2	0	The current pay period no. as at FPS creation time.
WGO_1FPSST	1st FPS Status	N	2	0	Status of very first FPS. 0 = We have not yet processed the period in which the very first FPS should have been created. 1 = We have processed the period in which the very first FPS should have been created.
WGO_EASST	EAS Status	N	2	0	EAS Status. 0 = EAS not yet created. 1 = EAS created. 2 = EAS created & submitted.
WGO_EASD	EAS Date	D	8	0	Date the most recent EAS created.
WGO_EAST	EAS Time	C	8	0	The the most recent EAS created.
WGO_EASP	EAS Period	N	2	0	The current period no. as at EAS creation time.
WGO_NVRST	NVR Status	N	2	0	NVR status for current period. 0 = NVR not yet created. 1 = NVR created.
WGO_NVRD	NVR Date	D	8	0	Date the most recent NVR created.
WGO_NVRT	NVR Time	C	8	0	Time the most recent NVR created.
WGO_NVRP	NVR Period	N	2	0	The current pay period no. as at NVR creation time.

WGO_LATERSN	Late PAYE Reason	C	1	0	Where the user applies a 'late reason' to the entire payroll group at time of FPS creation, the setting selected is stored here. Will be cleared/reset by the Update.
					Blank = Not Applicable A = Notional payment (to expat) B = Notional payment (security) C = Notional payment (other) D = Paym Class 1 NIC but P1 1D/P9D tax E = No req. for ded. work. Sheet F = Impractical to report on the day G = Reasonable excuse H = Correction to earlier submission

Table : <b>WGRUP</b>		Table Description : <b>Groups</b>			
Field Name	Description	Type	Length	DPs	Further information
WG_GROUP	Group Code	C	1	0	Group Code
WG_NAME	Group Name	C	30	0	Group Name
WG_REFP	Checksum	N	5	0	Security check - change will invalidate the group.
PWXID	PWX Unique ID	C	32	0	PWX Unique ID <i>Default Value :</i> GetPWXGuid()

Table : <b>WHIST</b>		Table Description : <b>History</b>			
Field Name	Description	Type	Length	DPs	Further information
WH_REF	Employee Reference	C	8	0	Employee reference
WH_YEAR	Tax Year	C	4	0	Tax year. e.g. The year running from April 1993 to April 1994 will be stored as "9394"
WH_PERIOD	Period	C	2	0	Period of the history record
WH_SSPR	SSP	N	10	2	SSP received in the period <i>Default Value :</i> 0.00
WH_SMP	SMP	N	10	2	SMP received in the period <i>Default Value :</i> 0.00
WH_TOTPAY	Total Pay	N	10	2	Total pay for the period <i>Default Value :</i> 0.00
WH_TOHOL	Accr.Hol Pay	N	10	2	Total holiday pay accrued for the period <i>Default Value :</i> 0.00
WH_TXB	Taxable Pay	N	10	2	Taxable pay for the period <i>Default Value :</i> 0.00
WH_TAX	Tax	N	10	2	Tax deducted for the period <i>Default Value :</i> 0.00
WH_NET	Net Pay	N	10	2	Net pay for the period <i>Default Value :</i> 0.00
WH_ERNI	ERS NI	N	10	2	Employers NI for the period <i>Default Value :</i> 0.00
WH_EENI	EES NI	N	10	2	Employees NI for the period <i>Default Value :</i> 0.00
WH_CNONI	C/O NI	N	10	2	Contracted out NI for the period <i>Default Value :</i> 0.00
WH_NIEN	ERN NI	N	10	2	NI'able pay for the period <i>Default Value :</i> 0.00
WH_NIECO	ERN C/O NI	N	10	2	Earnings on which contracted out NI was calculated for the period <i>Default Value :</i> 0.00
WH_COMPEE	EES COMP	N	10	2	Employees COMP for the period <i>Default Value :</i> 0.00
WH_COMPER	ERS COMP	N	10	2	Employers COMP for the period <i>Default Value :</i> 0.00
WH_PEN	Pension	N	10	2	Pension deducted for the period <i>Default Value :</i> 0.00
WH_PENBL	Pensionable	N	10	2	Pensionable pay for the period <i>Default Value :</i> 0.00
WH_AMDTXCD	Tax Code	C	8	0	Tax code used in the period

WH_MEMO	Memo	M	10	0	Memo field for the payslip image
WH_TXTREP	Memo	M	10	0	Report text image if binary file is used
WH_BINREP	Binary report flag	L	1	0	Indicates that a binary file is in use.
WH_NICDE	NI Code	C	1	0	NI code in use for the period
WH_KTAX	Tax Not Deducted	N	10	2	Tax not taken because of K Code OverridingRegulatory Limit
				<i>Default Value :</i>	0.00
WH_GROUP	Group Code	C	1	0	Group Code
WH_NIRB	ERS NI Rebate	N	10	2	
				<i>Default Value :</i>	0.00
WH_NIRBE	EES NI Rebate	N	10	2	
				<i>Default Value :</i>	0.00
WH_WFTC	Tax Credit	N	10	2	
				<i>Default Value :</i>	0.00
WH_SLOAN	Student Loan	N	10	2	
				<i>Default Value :</i>	0.00
WH_NIRBER	EEs NI Refund	N	10	2	
				<i>Default Value :</i>	0.00
WH_HOLPAYA	Pay for Hol Pay Av	N	10	2	
				<i>Default Value :</i>	0.00
WH_HOLPAYH	Hrs for Hol Pay Av	N	10	2	
				<i>Default Value :</i>	0.00
WH_PRPDF	No. Periods Paid For	N	2	0	Number of periods that have been paid for in this pay period
				<i>Default Value :</i>	0
WH_PAYDT	Pay Date for Period	D	8	0	Payment date for this pay period
WH_SSPEARNS	SSP'able Earnings	N	10	2	SSP'able Earnings
				<i>Default Value :</i>	0.00
WH_SMPEARNS	SMP'able Earnings	N	10	2	SMP'able Earnings
				<i>Default Value :</i>	0.00
WH_PAYFREQ	Pay Frequency	C	1	0	Pay Frequency
WH_ACTPYDT	Actual Pay Date	D	8	0	Actual payment date for this pay period
WH_SPPBRTH	SPP Birth TP	N	10	2	Statutory Paternity Pay for Birth, This-Period
WH_SPPADOP	SPP Adoption TP	N	10	2	Statutory Paternity Pay for Adoption, This-Period
WH_SAP	SAP TP	N	10	2	Statutory Adoption Pay, This-Period
WH_P32WEEK	P32 Week	N	2	0	P32 week that the history record belongs to.
WH_NIER	Employers NI To-Date	N	10	2	
WH_NIEE	Employees NI To-Date	N	10	2	
WH_NICOUT	Employees C/O NI To-Date	N	10	2	
WH_NIERN	NI'able Earnings To-Date	N	10	2	
WH_NICOE	NI'able C/O Earnings To-Date	N	10	2	
WH_DIRFLG	Director Flag	L	0	0	
WH_TOLEL	Earnings TP 'To LEL'	N	10	2	Earnings TP 'To LEL'
WH_TOET	Earnings TP 'To THR'	N	10	2	Earnings TP 'To ET'
WH_TOUEL	Earnings TP 'To UEL'	N	10	2	Earnings TP 'To UEL'
WH_PAYTD	Total Pay To-Date	N	10	2	Total Pay To-Date
WH_FRPAYTD	Total Free Pay To-Date	N	10	2	Total free pay To-Date.
WH_ADPAYTD	Total Additional Pay To-Date	N	10	2	Total Additional Pay To-Date.
WH_TAXTD	Total Tax Due To-Date	N	10	2	Total Tax Due To-Date
WH_KTAXDUE	Tax Due This Period	N	10	2	K-Code Tax Due This-Period
WH_KLIMIT	Tax Regulatory Limit TP	N	10	2	K-Code Regulatory Limit TP
WH_TAXCHG	Tax Code Changed This-Period	L	1	0	Tax Code Changed This-Period
WH_SCON	SCON Applicable For Pay Period	C	9	0	SCON Applicable For Pay Period
WH_NIADJ	NI Adjusted This Pay Period	L	1	0	NI has been adjusted in this pay period.
WH_AJNICDE	'NI Adj' NI Code	C	1	0	'NI Adjusted' NI Code
WH_AJTOLEL	'NI Adj' Earn's to LEL TP	N	10	2	NI adjusted earnings this period to LEL.
WH_AJTOET	'NI Adj' Earn's to THR TP	N	10	2	'NI Adj' Earn's to THR TP
WH_AJTOUEL	'NI Adj' Earn's to UEL TP	N	10	2	NI adjusted earnings this period to UEL.
WH_AJEENI	'NI Adj' EE's NI TP	N	10	2	NI adjusted employees NI this period.
WH_AJERNI	'NI Adj' ER's NI TP	N	10	2	NI adjusted employers NI this period.
WH_AJCNONI	'NI Adj' EE's C/O NI TP	N	10	2	NI adjusted employees contracted-out NI this period.
WH_AJSCON	'NI Adj' SCON	C	9	0	NI adjusted SCON for the pay period.
WH_AJEEADJ	Adj. for EE's NI TP	N	10	2	Adjustment appliaed to employee's NI in this pay period.

WH_AJERADJ	Adj. for ER's NI TP	N	10	2	Adjustment applied to employer's NI in this pay period.
WH_WK1FLG	Week/Month 1 Flag	C	1	0	Week 1 / Month 1Flag
WH_TOUAP	Earnings TP To UAP	N	10	2	
WH_AJTUAP	NI Adj' Earn's to UAP TP	N	10	2	
WH_OLDGRP	Prev Group Ind	L	1	0	When this field is set to TRUE, it means the WHIST record was created whilst the employee belonged to a different group
					<i>Default Value :</i> .F.
WH_ASPPBRT	ASPP/ShPP Birth TP	N	10	2	ASPP Birth 'This Period'
					<i>Default Value :</i> 0
WH_ASPPADO	ASPP/ShPP Adopt TP	N	10	2	ASPP Adopt ' This Period'
					<i>Default Value :</i> 0
WH_AECAT	AE Cat. TP	N	2	0	AE Cat. TP
					<i>Default Value :</i> 1
WH_AESTAT	AE Status TP	N	2	0	AE Status TP
					<i>Default Value :</i> 1
WH_AEPPTYP	AE Postpone. Type	N	2	0	AE Postpone. Type
					<i>Default Value :</i> 1
WH_AERN	AE Earn. TP	N	10	2	AE Earn. TP
					<i>Default Value :</i> 0
WH_PYNTXNI	Pay No Tax or NI	N	10	2	Payments not subject to tax or NI 'this period'. Associated HMRC data item = 58A
WH_NONSTNT	Non-Stat Ded	N	10	2	Non-statutory deductions from net pay 'this period'. Associated HMRC data item = 58B
WH_PYAFTST	Pay After Stat Ded	N	10	2	Pay after statutory deductions 'this period'. Associated HMRC data item = 59
WH_BFT	Benf. Taxed	N	10	2	Benefits taxed via payroll 'this period'. Associated HMRC data item = 60
WH_NNPN	Not Net Pay Pen	N	10	2	Employee pension contributions not made under a net pay arrangement 'this period'.  Associated HMRC RTI data item = 65.
					Note: the equivalent value for employee pension contributions that are made under a net pay arrangement will be stored in the existing WH_PEN fields; that's the original purpose of the field.
WH_NINTX	NI Only Items	N	10	2	Items subject to NI but not to tax 'this period'. Associated HMRC RTI data item = 62.
WH_PYAFTLV	Pay After Leave	L	1	0	True = Employee is a former leaver and they have been re-instated to be given a 'payment after leaving' this period.  Associated HMRC RTI data item = 51.
WH_PSSIMG	PSS Payslip Image File Name	C	30	0	PSS Payslip Image File Name
WH_PSSDATE	PSS Image Date	D	8	0	PSS Image Date
WH_PSSTIME	PSS Image Time	C	8	0	PSS Image Time
PWXID	PWX Unique ID	C	32	0	PWX Unique ID
					<i>Default Value :</i> GetPWXGuid()
WH_SALSPEN	Sal. Sac. Pension	N	10	2	Salary Sacrifice Pension
WH_SALSOth	Sal. Sac. Other	N	10	2	Salary Sacrifice Other
WH_EP_PUBID	Link to zpubhist table	N	10	0	Link to zpubhist table
WH_EP_DATE	E-mail Payslip Date	D	8	0	E-mail Payslip Date

Table : WHTRAN Table Description : **Transaction History**

Field Name	Description	Type	Length	DPs	Further information
W4_REF	Employee Ref.	C	8	0	
W4_TRNCDE	Payment/Deduction Code	C	4	0	
W4_PERMVAL	Permanent Value	N	10	2	
W4_TEMPVAL	Temporary Value	N	10	2	
W4_UNITS	Units/Hours	N	10	2	

W4_RATE	Rate	N	10	4	
W4_PAYVAL	This Period Pay Value	N	10	2	
W4_BALTD	Balance To-Date	N	10	2	
W4_BALTDTP	Balance To-Date plus TP	N	10	2	
W4_PERPRM	Percentage Indicator	C	1	0	
W4_PERTMP	Zeroise This Period Indicator	C	1	0	
W4_GROUP	Group Code	C	1	0	
W4_PROJECT	Nominal Project	C	8	0	
W4_JOB	Nominal Job	C	8	0	
W4_TAXYEAR	Tax Year	C	4	0	
W4_PAYPRD	Payment Period	C	2	0	
W4_PAYDTE	Actual Payment Date	D	8	0	
W4_PAYFRQ	Payment Frequency	C	1	0	
SQ_CRDATE	Creation Date	D	8	0	
SQ_CRTIME	Creation Time	C	8	0	
SQ_CRUSER	Creation User	C	8	0	
ID	Unique ID	N	10	0	
					<i>Default Value :</i> NEWID(ALIAS())
PWXID	PWX Unique ID	C	32	0	PWX Unique ID
					<i>Default Value :</i> GetPWXGuid()

Table : WMISC Table Description : **Gen. ER Details**

Field Name	Description	Type	Length	DPs	Further information
WMS_AESTDT	Employer's staging date	D	8	0	Employer's staging date.
WMS_AERGDT	Employer registers with TPR	D	8	0	Date on which employer registers with TPR; after an employer becomes subject to the duties for the first time, they must submit certain information to TPR; this is called registration. Registration must take place within 4 months of te4h staging date.
WMS_AETXT	Memo for input of misc. notes	M	4	0	Memo for input of misc. notes re AE.

Table : WNAME Table Description : **Employees**

Field Name	Description	Type	Length	DPs	Further information
WN_REF	Employee Reference	C	8	0	Employee Reference
WN_SURNAME	Surname	C	25	0	Employee Surname
WN_FORENAM	Forenames	C	30	0	
WN_DIRCTR	Dir.Flag	C	1	0	Employee director status flag. Set to "A" ifadvanced calculation is required.Only valid when the employees profile has thedirector flag set to true.
WN_LVR	Lvr.Status	C	1	0	Employee leaver status, may be set to "L" forleaver this period, "D" for employee has left, "R"for employee has been re-instated, "H" foremployee left in previous year, details areretained for reporting, "X" for all details willbe erased from file on the next update
WN_HOLIDTP	Hol.Indicator	C	1	0	Holiday ID, may be set to "1" to "9" to indicatethe employee is going on holiday or "A" to "I" toindicate the employee is on holiday
WN_HOLIDLP	Hol.Last Period	C	1	0	Holiday ID saved from the pervious period
WN_CSTCODE	Dept/Cost Code	C	4	0	Employees cost or department code
WN_TAXCODE	Tax Code	C	7	0	Employees tax code
WN_WK1FLG	Wk1/Mth1 Flag	C	1	0	Employees week/month 1 flag
					<i>Default Value :</i> "N"
WN_NICDE	NI Code	C	1	0	Current NI code
					<i>Default Value :</i> "A"
WN_NINUM	Nat.Ins.No.	C	9	0	National insurance number
WN_SEX	Sex	C	1	0	Sex, set to "M" or "F"
WN_PAYEE	Payee	C	25	0	Payee name. Used for cheques, giros, BACS and BOBS
WN_BKSORT	Bank Sort Code	C	6	0	Bank sort code
WN_BANKACN	Bank Account Number	C	10	0	Bank account number

WN_ATPYCD	Autopay Code	C	6	0	Autopay code
WN_CHQNO	Cheque Number	N	8	0	Cheque number. Inserted by the cheque printing routine
WN_LELVAL	Lower Earnings Limit	N	10	2	Lower earnings limit value
WN_DIRSTPD	Dir.Start Period	N	2	0	Directors start period
WN_PAYFRQ	Pay Frequency	C	1	0	Pay frequency. Valid settings are "W", "M", "2" & "4"
WN_BIRTH	Birth Date	D	8	0	Date of birth
WN_STARTDT	Start Date	D	8	0	Start date
WN_LEAVDT	Leave Date	D	8	0	Date of leaving
WN_GRSRPRV	Gross Pay Prev. Emp.	N	10	2	Gross pay in previous employment
WN_TAXPRV	Tax Paid Prev. Emp.	N	10	2	Tax paid in previous employment
WN_OVRIDE	Ovr.Flag	C	1	0	Override flag, valid settings are "N" for NI values for the period overridden, "T" for Tax for the period overridden, "B" for NI and tax for the period overridden or Space for No override
WN_NICHGPR	Dir.NI Period	N	2	0	Period number of new NI code for director
WN_TITLE	Title	C	5	0	Title
WN_LVRPD	Lvr.Period	N	2	0	Period when employee leaves
WN_ADDRS1	Address Line 1	C	30	0	Address line 1
WN_ADDRS2	Address Line 2	C	30	0	Address line 2
WN_ADDRS3	Address Line 3	C	30	0	Address line 3
WN_ADDRS4	Address Line 4	C	30	0	Address line 4
WN_ADDRS5	Address Line 5	C	30	0	Address line 5
WN_PSTCDE	Post Code	C	10	0	Post code
WN_KEY1	Key 1 Field	C	5	0	Index key 1
WN_KEY2	Key 2 Field	C	5	0	Index key 2
WN_KEY3	Key 3 Field	C	5	0	Index key 3
WN_KEY4	Key 4 Field	C	5	0	Index key 4
WN_NEW	New Employee Flag	C	1	0	Flag to indicate new employee, set too "Y" in first period of employee
WN_TOTSSPD	TD SSP Days	N	3	0	Total number of SSP days paid to-date
WN_TOTABS	TD Abs Days	N	4	0	Cumulative number of days absent, includes any SSP days paid
WN_TGRSPAY	TD Taxable Pay	N	10	2	Cumulative gross pay in the tax year
WN_TOTTAX	TD Tax Paid	N	10	2	Cumulative tax paid in the tax year
WN_TOTPENS	TD Pension Paid	N	10	2	Cumulative pension paid in the tax year
WN_TOTSSPR	TD SSP Received	N	10	2	Cumulative SSP received in the tax year
WN_TOTSMP	TD SMP Received	N	10	2	Cumulative SMP received in the tax year
WN_TOTCHRT	TD Charity Paid	N	10	2	Cumulative charity paid in the tax year
WN_TOTCMEE	CP EES COMP	N	10	2	Cumulative employees COMP for the COMP period
WN_TOTCMER	CP ERS COMP	N	10	2	Cumulative employers COMP for the COMP period
WN_TCMEEYR	TD EES COMP	N	10	2	Cumulative employees COMP for the tax year
WN_TCMERYR	TD ERS COMP	N	10	2	Cumulative employers COMP for the tax year
WN_TOTPENL	TD Pensionable	N	10	2	Cumulative pensionable pay in the tax year
WN_TOTPAY	TP Gross Pay	N	10	2	This Period pay
WN_TOHOL	TD Holiday Days	N	5	1	Cumulative holiday days
WN_ROUND BF	Rounding B/Fwd	N	10	2	Rounding value paid in last pay period
WL_TOTSSPD	TDTP SSP Days	N	3	0	Total number of SSP days paid to-date including this pay period
WL_TOTABS	TDTP Abs Days	N	4	0	Cumulative number of days absent including this period, includes any SSP days paid
WL_TGRSPAY	TDTP Taxable Pay	N	10	2	Cumulative gross pay in the tax year including this period
WL_TOTTAX	TDTP Tax Paid	N	10	2	Cumulative tax paid in the tax year including this period
WL_TOTPENS	TDTP Pension Paid	N	10	2	Cumulative pension paid in the tax year including this period
WL_TOTSSPR	TDTP SSP Received	N	10	2	Cumulative SSP received in the tax year including this period
WL_TOTSMP	TDTP SMP Received	N	10	2	Cumulative SMP received in the tax year including this period

WL_TOTCHRT	TDTP Charity Paid	N	10	2	Cumulative charity paid in the tax year including this period
WL_TOTCMEE	TP EES COMP COMPPer	N	10	2	Cumulative employees COMP for the COMP period including this period
WL_TOTCMER	TP ERS COMP COMPPer	N	10	2	Cumulative employers COMP for the COMP period including this period
WL_TCMEEYR	TDTP EES COMP	N	10	2	Cumulative employees COMP for the tax year including this period
WL_TCMERYR	TDTP ERS COMP	N	10	2	Cumulative employers COMP for the tax year including this period
WL_TOTPENL	TDTP Pensionable	N	10	2	Cumulative pensionable pay in the tax year including this period
WL_TOTPAY	TP Gross Pay	N	10	2	Gross pay this period
WL_TOTHOL	TDTP Holiday	N	5	1	Cumulative days holiday taken including this period
WL_TXB	TP Taxable Pay	N	10	2	Taxable pay this period
WL_TAX	TP Tax	N	10	2	Tax due this period
WL_NET	TP Net Pay	N	10	2	Net pay this period
WL_ERNI	TP ERS NI	N	10	2	Employers NI due this period
WL_EENI	TP EES NI	N	10	2	Employees NI due this period
WL_CNONI	TP C/O NI	N	10	2	Contracted out NI this period
WL_NIEN	TP NIable Pay	N	10	2	NI'able pay this period
WL_NIECO	TP C/O NIable Pay	N	10	2	Contracted out NI'able pay this period
WL_COMPEE	TP EES COMP	N	10	2	Employees COMP this period
WL_COMPER	TP ERS COMP	N	10	2	Employers COMP this period
WL_PEN	TP Pension	N	10	2	Pension this period
WL_PENBL	TP Pensionable	N	10	2	Pensionable pay this period
WL_ROUNDCHF	Rounding C/Fwd	N	10	2	Rounding value added to pay this period
WN_SSP1	SSP 1 Calc Gross Pay	N	10	2	Gross pay for SSP calculation this period
WN_SSP2	SSP 2 Calc Gross Pay	N	10	2	Gross pay for SSP calculation period -1
WN_SSP3	SSP 3 Calc Gross Pay	N	10	2	Gross pay for SSP calculation period -2
WN_SSP4	SSP 4 Calc Gross Pay	N	10	2	Gross pay for SSP calculation period -3
WN_SSP5	SSP 5 Calc Gross Pay	N	10	2	Gross pay for SSP calculation period -4
WN_SSP6	SSP 6 Calc Gross Pay	N	10	2	Gross pay for SSP calculation period -5
WN_SSP7	SSP 7 Calc Gross Pay	N	10	2	Gross pay for SSP calculation period -6
WN_SSP8	SSP 8 Calc Gross Pay	N	10	2	Gross pay for SSP calculation period -7
WN_SSPRATE	SSP Rate	N	1	0	SSP rate
WN_SSPDATE	LP Last SSP Date	D	8	0	Date of last day of illness for which SSP was paid up to the last pay period
WL_SSPDATE	TP Last SSP Date	D	8	0	Date of last day of illness for which SSP was in this pay period
WL_ABSTP	TP Abs Days	N	3	0	Number of days absence in this pay period
WL_HOLTP	TP Holidays	N	5	1	Number of days holiday in this pay period
WN_MEMO	Memo	M	10	0	Employees memo field
WN_PROF	Profile Number	N	3	0	Employees profile number
WN_UELVAL	U.E.Limit	N	10	2	Employees upper earnings limit value
WL_HOLIP	Holiday days flag	L	1	0	Flag to indicate if the number of days annual holiday has been entered on the employees record..T. indicates that an entry has been made and will be used in preference to an entry for the company..F. is the default and will allow the use of the number of days entered for the company
WN_HOLENT	Holiday Entitlement	N	5	1	Employee holiday entitlement
WL_KTAX	Tax Not Deducted	N	10	2	Tax not taken in this period because of K Code Overriding Regulatory Limit
WN_BSREF	B/S Roll No.	C	18	0	Building society roll number for use with BOBSpayments
WN_GROUP	Group	C	1	0	Group
HR_ONLYPER	Only Personnel Flag	L	1	0	Only Personnel Flag, .T. = record only in use in personnel .F. record in use in payroll
SQ_CRDATE	Creation Date	D	8	0	
SQ_CRTIME	Creation Time	C	8	0	
SQ_CRUSER	Creation User	C	8	0	
SQ_AMDATE	Amendment Date	D	8	0	
SQ_AMTIME	Amendment Time	C	8	0	

SQ_AMUSER	Amendment User	C	8	0	
WN_SCON1	Current SCON	C	9	0	Current Scheme Contracted Out Number
WN_SCON2	Previous SCON 1	C	9	0	First Previous Scheme Contracted Out Number
WN_SCON3	Previous SCON 2	C	9	0	Second Previous Scheme Contracted Out Number
WN_SCON4	Previous SCON 3	C	9	0	Third Previous Scheme Contracted Out Number
WN_P11D	Flag for csv file	L	1	0	set to True if record exported to ?_p11d.csv file
WN_CCCOF	Code C Cont Out Flag	L	1	0	
WL_TPLEE	Ern up to LEL TP	N	10	2	
WL_TPTEE	Ern up to THR TP	N	10	2	
WL_TPTUE	Ern up to UEL TP	N	10	2	
WL_NIRBTP	NI Rebate TP	N	10	2	
WN_REQP11D	P11D Required	L	1	0	P11D Required for employee
WL_GROSSTD	Total Gross Pay TPTD	N	10	2	Total of all Gross Pay TD including TP
WN_GROSSTD	Total Gross Pay TD	N	10	2	Total of all Gross Pay TD
WN_STCDE	Scottish Code Prefix	C	1	0	
WL_NIRBTPE	EE NI Rebate TP	N	10	2	
WL_WFTCTP	Tax Credit TP	N	10	2	
WN_WFTCBF	Tax Credit B/fwd	N	10	2	
WL_WFTCCF	Tax Credit C/fwd	N	10	2	
WN_SLFLAG	Student Loan Flag	L	1	0	
WN_SLBFW	Student Loan B/fwd	N	10	2	
WL_SLCFWD	Student Loan C/fwd	N	10	2	
WL_SLTP	Student Loan TP	N	10	2	
WL_SSPABLE	SSPable Pay	N	10	2	
WN_SNAPSHO	Employee Snapshot Filename	C	200	0	Path and filename for employee snapshot image file.
WL_NIEREFT	EE NI Refund TP	N	10	2	
WN_HOLAV	13 Week Average Pay	N	10	2	
WN_PIWST	PIW Start Date TD	D	8	0	SSP Start of PIW, 'to date'
WN_PIWEND	PIW End Date TD	D	8	0	SSP End of PIW, 'to date'
WN_WAITDAY	No. Wait. Days TD	N	2	0	SSP number of waiting days, 'to date'
WN_SSPWKS	No. Wks SSP TD	N	6	3	Number of weeks of SSP paid (including decimal fraction of a week), 'to date'
WN_SSPPAYB	SSP Paybl. PIW TD	L	1	0	Specifies whether SSP is payable in the current PIW, 'to date'
WN_SSPLNKL	SSP Link Lett. Start	D	8	0	Start date of SSP linking letter
WN_SSPAVG	SSP Avg. Earn. TD	N	12	4	Average weekly earnings for SSP, 'to date'
WL_PIWST	PIW Start Date TDTP	D	8	0	SSP Start of PIW, 'to date this period'
WL_PIWEND	PIW End Date TDTP	D	8	0	SSP End of PIW, 'to date this period'
WL_WAITDAY	No. Wait. Days TDTP	N	2	0	SSP number of waiting days, 'to date this period'
WL_SSPWKS	No. Wks SSP TDTP	N	6	3	Number of weeks of SSP paid (including decimal fraction of a week), 'to date this period'
WL_SSPPAYB	SSP Paybl. PIW TDTP	L	1	0	Specifies whether SSP is payable in the current PIW, 'to date this period'
WL_SSPAVG	SSP Avg. Earn. TDTP	N	12	4	Average weekly earnings for SSP, 'to date this period'
WN_SPPBRTH	SPP Birth TD	N	10	2	Statutory Paternity Pay for Birth, To-Date
WN_SPPADOP	SPP Adoption TD	N	10	2	Statutory Paternity Pay for Adoption, To-Date
WN_SAP	SAP TD	N	10	2	Statutory Adoption Pay, To-Date
WL_SPPBRTH	SPP Birth TDTP	N	10	2	Statutory Paternity Pay for Birth, To-Date-This-Period
WL_SPPADOP	SPP Adoption TDTP	N	10	2	Statutory Paternity Pay for Adoption, To-Date-This-Period
WL_SAP	SAP TDTP	N	10	2	Statutory Adoption Pay, To-Date-This-Period
WN_TNIER	ERs NI To-Date	N	10	2	
WN_TNIEE	EEs NI To-Date	N	10	2	
WN_TNICO	EEs C/O NI To-Date	N	10	2	
WN_TNIERN	NI'able Earnings To-Date	N	10	2	
WN_TNICOE	NI'able C/O Earnings To-Date	N	10	2	
WL_TNIER	ERs NI TDTP	N	10	2	
WL_TNIEE	EEs NI TDTP	N	10	2	
WL_TNICO	EEs C/O NI TDTP	N	10	2	
WL_TNIERN	NI'able Earnings TDTP	N	10	2	
WL_TNICOE	NI'able C/O Earnings TDTP	N	10	2	
WN_DIRDTAP	Directors Date of Appointment	D	10	0	

WN_TCMEEYD	Ee's COMP 'As Director' TD	N	10	2	
WN_TCMERYD	Er's COMP 'As Director' TD	N	10	2	
WL_TCMEEYD	Ee's COMP 'As Director' TDTP	N	10	2	
WL_TCMERYD	Er's COMP 'As Director' TDTP	N	10	2	
WN_TRDISP	Employee on trade dispu	L	1	0	Emploee on trade dispute
WN_TXRFWT	Tax Refund withheld To-date	N	10	2	Tax Refund withheld to-date
WL_TXRFWT	Tax Refund withheld TDTP	N	10	2	Tax Refund withheld To date this period
WN_PROJECT	Default Nominal Project	C	8	0	Default Nominal Project
WN_JOB	Default Nominal Department	C	8	0	Default Nominal Department
WN_DIRAPP	Appropriate Personal Pension	L	1	0	Director had an appropriate personal pension whilst on code A
WN_PRVTXCD	Tax Code At Prev Period	C	7	0	Tax code as at previous pay period.
WN_FRPAYTD	Total Free Pay To-Date	N	10	2	Total free pay To-Date.
WN_ADPAYTD	Total Additional Pay To-Date	N	10	2	Total additional pay To-Date.
WL_FRPAYTD	Total Free Pay To-Date TP	N	10	2	Total free pay To-Date This-Period.
WL_ADPAYTD	Total Additional Pay TDTP	N	10	2	Total additional pay To-Date This-Period.
WL_EENIADJ	EE's NI Adjustment TP	N	10	2	Employee's NI adjustment this period.
WL_ERNIADJ	ER's NI Adjustment TP	N	10	2	Employer's NI adjustment this period.
WN_NIADJ	NI Adjusted This Tax Year	L	1	0	NI has been adjusted this tax year.
WN_PRVWK1	Week 1 AT Prev Period	C	1	0	Week 1 as at previous pay period.
WN_WIDORPH	Widows & Orphans TD	N	10	2	Widows and Orphans To Date
WN_DECEASE	Deceased	L	1	0	employee deceased ?
WN_P45SPRV	P45 Status Prev. emp.	N	2	0	P 45 Status Previous Employment
WN_P46SPRV	P46 Statement class Prev.Emp.	N	2	0	P46 Statement Class previous employment
WN_LVDTPRV	Leave Date Prev. emp.	D	8	0	Leave date previous employment
WN_TXNOPRV	Office No. Prev Emp.	C	3	0	Office No. previous employment
WN_TXRFRV	Office Ref Prev. Emp.	C	10	0	Office refrence previous employment
WN_TXCDPRV	Final Tax Code Prev. Emp.	C	7	0	Final tax code previous employment
WN_W1M1PRV	Wk1/Mth1 Prev. Emp.	C	1	0	Week1 /Month1 previous employment
WN_WMTYPRV	Wk1/Mth1 Type Prev. Emp.	N	2	0	Week1/Month1 type previous employment
WN_WMNOPRV	Wk/Mth No Prev. Emp.	N	2	0	Week/Month previous employment
WN_AGRSPRV	Pay as Shown on P45	N	10	2	Pay as Shown on P45
WN_ATAXPRV	Tax as Shown on P45	N	10	2	Tax as Shown on P45
WN_NOPYAPR	No Pay Until Next April	L	1	0	No Pay Until Next April
					<i>Default Value :</i> .F.
WN_LVRTP	Lvr.Set Curr.Prd	L	1	0	Set as leaver during current pay period
					<i>Default Value :</i> .F.
WN_P45	P45 Done	L	1	0	scr 33069
					<i>Default Value :</i> .F.
WL_TPTUA	Ern up to UAP TP	N	10	2	
WN_RCNTBRV	Recently Bereaved	L	1	0	
WN_ANNPEN	Annual Pension	N	10	2	
WN_EEACOM	EEA or Common Ind	L	1	0	
WN_EPM6	EPM6 Ind	L	1	0	
WN_P453	P45(3) Produced	L	1	0	
WN_P46	P46/Pen/Expat Produced	L	1	0	
WN_ASPPBRT	ASPP/ShPP Birth TD	N	10	2	ASPP Birth 'To Date'
					<i>Default Value :</i> 0
WL_ASPPBRT	ASPP/ShPP Birth TDTP	N	10	2	ASPP Birth 'To Date inc. This Period'
					<i>Default Value :</i> 0
WN_ASPPADO	ASPP/ShPP Adopt TD	N	10	2	ASPP Adopt 'To Date'
					<i>Default Value :</i> 0
WL_ASPPADO	ASPP/ShPP Adopt TDTP	N	10	2	ASPP Adopt 'To Date. This Period'
					<i>Default Value :</i> 0
WN_AERN	AE Earn. LP	N	10	2	AE Earn. LP
					<i>Default Value :</i> 0
WL_AERN	AE Earn. TP	N	10	2	AE Earn. TP
					<i>Default Value :</i> 0
WN_AEQL	Qual. AE Earn. LP	N	10	2	Qualifying AE Earnings LP
					<i>Default Value :</i> 0
WL_AEQL	Qual. AE Earn. TP	N	10	2	Qualifying AE'able Earnings This Period
					<i>Default Value :</i> 0
WN_AETR	AE Trig. Earn. LP	N	10	2	AE'able Earning Above Trgger Last Period
					<i>Default Value :</i> 0
WL_AETR	AE Trig. Earn. TP	N	10	2	AE Trig. Earn. TP

				Default Value :	
WN_PASSNO	Passport No.	C	35	0	Associated HMRC data item = 12
WN_PREVREF	Prv Prd EE Ref	C	8	0	What HMRC refer to as 'the old Payroll ID'. Will contain the EE Ref. (i.e. payroll number) as at the previous pay period and will be used to determine if an EE's Ref has changed this period. Associated HMRC data item = 40
WN_IRREGPY	Irregular Payment	L	1	0	True = Employee is paid on an irregular basis. Associated HMRC data item = 40A
WN_PYAFTLV	Pay After Leave	L	1	0	True = Employee is a former leaver and they have been re-instated to be given a 'payment after leaving' 'this period' Associated HMRC data item = 51
WN_HRSWRK	Hours Worked	N	6	2	The actual number of normal hours an employee works in a week. When a FPS is produced, this field will be transposed into the corresponding 'hours worked bands' that HMRC require. Associated HMRC data item = 54
WL_PYNTXNI	Pay No Tax or NI TP	N	10	2	Payments not subject to tax or NI 'this period'. Associated HMRC data item = 58A
WL_NONSTNT	Non-Stat Ded TP	N	10	2	Non-statutory deductions from net pay 'this period'. Associated HMRC data item = 58B
WL_PYAFTST	Pay After Stat Ded TP	N	10	2	Pay after statutory deductions 'this period'. Statutory deductions = tax, NI and student loans. Associated HMRC data item = 59
WN_TOTBFT	Benf. Taxed TD	N	10	2	Benefits taxed via payroll 'to date'. Associated HMRC data item = 149
WL_TOTBFT	Benf. Taxed TDTP	N	10	2	Benefits taxed via payroll 'to date inc. this period'. Associated HMRC data item = 149 Note: the value for 'Benefits taxed via payroll' 'this period' (Associated HMRC data item = 60) is derived from WL_TOTBFT - WN_TOTBFT
WN_TOTNNPN	Not Net Pay Pen TD	N	10	2	Employee pension contributions not made under a net pay arrangement 'to date' (i.e. contributions taken after tax is calculated). Associated HMRC data item = 151
WL_TOTNNPN	Not Net Pay Pen TDTP	N	10	2	Employee pension contributions not made under a net pay arrangement 'to date this period' (i.e. contributions taken after tax is calculated). Associated HMRC data item = 151 Note: the equivalent values for employee pension contributions that are made under a net pay arrangement will, from the start of 2013/14, be specifically stored in the existing WN_TOTPEN (TD), WL_TOTPEN (TDTP) and WL_PEN (TP) fields.
WL_NNPN	Not Net Pay Pen TP	N	10	2	Employee pension contributions not made under a net pay arrangement 'this period' (i.e. contributions taken after tax is calculated). Associated HMRC data item = 65
WL_NINTX	NI Only Items	N	10	2	Items subject to NI but not to tax 'this period'. Associated HMRC data item = 62
WN_UNPABS	Unpaid Absence	L	1	0	True = Unpaid absence applies to this employee. Associated HMRC data item = 153
WN_FPSS	1st FPS Submitted	L	1	0	True = Employee's first FPS has already been submitted. For example: will be used when moving to Opera from another payroll product mid-year (to indicate we should not include the employee's starter details on their 1st FPS within Opera).
WN_PYNONI	Pen. Pay to Non-Indv	L	1	0	True = Pension payment to non-individual. Associated HMRC data item = 147

WN_OCCPEN	Occ. Pen or Annuity	L	1	0	True = Employee payments are being used to pay an occupational pension or an annuity.
WL_TRVPYM	Total Triv. Comm. Pay TP	N	10	2	Total of trivial commutation payments paid 'this period'. Note: there are 3 different types of triv. comm. payments, all of which can be paid in the same period; WL_TRVPYM will contain the sum of all such payment types for the period, and will be used to indicate that such payments have been made (thus providing a trigger to indicate that we need to read/separate-out the underlying 'type by type' payments from WTRAN for an employee).
WN_PSSPY	PSS Payslip Only	L	1	0	PSS Payslip Only <i>Default Value :</i> .F.
WN_PSSDEPT	PWX Department Code	C	4	0	PWX Department Code
PWXID	PWX Unique ID	C	32	0	PWX Unique ID <i>Default Value :</i> GetPWXGuid()
WN_CNTRYAD	Country of Address	C	2	0	Country of Address
WN_LATERSN	Late PAYE Reason	C	1	0	Where not blank, will be included in the FPS. Blank = Not Applicable A = Notional payment (to expat) B = Notional payment (security) C = Notional payment (other) D = Paym Class 1 NIC but P11D/P9D tax E = No req. for ded. work. Sheet F = Impractical to report on the day G = Reasonable excuse H = Correction to earlier submission
WN_FLEXPEN	Flex. Pen. Access	L	1	0	True = EE is flexibly accessing their pension False = Flex. Pen. access is not applicable.

Table : **WNITB** Table Description : **NI Tables**

Field Name	Description	Type	Length	DPs	Further information
WT_NUMBER	NI Number	N	2	0	Number in NI table
WT_WEEKLY	Weekly Earnings Lvl	N	10	2	Weekly earnings level
WT_MONTHLY	Monthly Earnings Lvl	N	10	2	Monthly earnings level
WT_ANNUAL	Annual Earnings Lvl	N	10	2	Annual earnings level
WT_AER	ERS Code A Rate	N	5	2	Employers rate for code A
WT_BER	ERS Code B Rate	N	5	2	Employers rate for code B
WT_CER	ERS Code C Rate	N	5	2	Employers rate for code C
WT_DER	ERS Code D Rate	N	5	2	Employers rate for code D
WT_EER	ERS Code E Rate	N	5	2	Employers rate for code E
WT_FER	ERS Code I Rate	N	5	2	Employers rate for code F
WT_GER	ERS Code K Rate	N	5	2	Employers rate for code G
WT_SER	ERS Code M Rate	N	5	2	Employers rate for code S
WT_AEE	EES Code A Rate	N	5	2	Employees rate for code A
WT_BEE	EES Code B Rate	N	5	2	Employees rate for code B
WT_CEE	EES Code C Rate	N	5	2	Employees rate for code C
WT_DEE	EES Code D Rate	N	5	2	Employees rate for code D
WT_EEE	EES Code E Rate	N	5	2	Employees rate for code E
WT_FEE	EES Code I Rate	N	5	2	Employees rate for code F
WT_GEE	EES Code K Rate	N	5	2	Employees rate for code G
WT_SEE	EES Code M Rate	N	5	2	Employees rate for code S
WT_JER	ERS Code J Rate	N	5	2	ERS Code J Rate
WT_JEE	EES Code J Rate	N	5	2	EES Code J Rate
WT_LER	ERS Code L Rate	N	5	2	ERS Code L Rate
WT_LEE	EES Code L Rate	N	5	2	EES Code L Rate
WT_ZER	ERS Code Z Rate	N	5	2	Letter 'Z' (ERS)
WT_ZEE	EES Code Z Rate	N	5	2	Letter 'Z' (EES)

Table : **WNOML** Table Description : **Nominal Transfer**

Field Name	Description	Type	Length	DPs	Further information
WX_NACNT	Account	C	8	0	Nominal ledger account number

WX_NCNTR	Cost Centre	C	4	0	Nominal ledger cost centre
WX_TYPE	Type	C	1	0	Transaction type
WX_DATE	Date	D	8	0	Transaction date
WX_VALUE	Value	N	12	2	Transaction value
WX_TREF	Reference	C	40	0	Transaction reference
WX_COMMENT	Comment	C	40	0	Transaction comment
WX_DONE	Transferred	C	1	0	Completed flag, set to "Y" after transfer tonominal
WX_FCURRE	Currency	C	3	0	Currency Code of Nominal Account
WX_FVALUE	Foreign Value	N	12	0	
WX_FCRATE	Exchange Rate	N	11	6	Exchange Rate at time of Posting
WX_FCMULT	FC.Multiply	L	1	0	
WX_FCDEC	FC.Decimal Places	N	1	0	
WX_SRCCO	Source Company	C	1	0	Source Company That This Analysis Line Has BeenPosted From
ID	Unique ID	N	10	0	
					<i>Default Value :</i> NEWID(ALIAS())
WX_PROJECT	Nominal Project	C	8	0	
WX_JOB	Nominal Department	C	8	0	
WX_JRNL	Journal Number	N	8	0	Journal Number
WX_UNIQUE	Unique ID	C	10	0	Unique ID
WX_NLPDATE	NL Posting Date	D	8	0	Nominal posting date

Table : **WNXTRA** Table Description : **Employee Extra**

Field Name	Description	Type	Length	DPs	Further information
WNX_REF	Employee Ref.	C	8	0	Links to, e.g., WNAME.WN_REF
WNX_GROUP	Group Code	C	1	0	Links to, e.g., WNAME.WN_GROUP
WNX_RTISTR	RTI Random Str	C	4	0	For example '/123'
ID	ID	N	10	0	
					<i>Default Value :</i> NEWID(ALIAS())

Table : **WP32EA** Table Description : **Emp. Allowance**

Field Name	Description	Type	Length	DPs	Further information
WPE_YEAR	Tax Year	C	4	0	Tax Year
WPE_EAMT1	Emp. Allow. Mth 1	N	12	2	Employment allowance for month 1 of the associated tax year.
WPE_EAMT2	Emp. Allow. Mth 2	N	12	2	Employment allowance for month 2 of the associated tax year.
WPE_EAMT3	Emp. Allow. Mth 3	N	12	2	Employment allowance for month 3 of the associated tax year.
WPE_EAMT4	Emp. Allow. Mth 4	N	12	2	Employment allowance for month 4 of the associated tax year.
WPE_EAMT5	Emp. Allow. Mth 5	N	12	2	Employment allowance for month 5 of the associated tax year.
WPE_EAMT6	Emp. Allow. Mth 6	N	12	2	Employment allowance for month 6 of the associated tax year.
WPE_EAMT7	Emp. Allow. Mth 7	N	12	2	Employment allowance for month 7 of the associated tax year.
WPE_EAMT8	Emp. Allow. Mth 8	N	12	2	Employment allowance for month 8 of the associated tax year.
WPE_EAMT9	Emp. Allow. Mth 9	N	12	2	Employment allowance for month 9 of the associated tax year.
WPE_EAMT10	Emp. Allow. Mth 10	N	12	2	Employment allowance for month 10 of the associated tax year.
WPE_EAMT11	Emp. Allow. Mth 11	N	12	2	Employment allowance for month 11 of the associated tax year.
WPE_EAMT12	Emp. Allow. Mth 12	N	12	2	Employment allowance for month 12 of the associated tax year.
ID	Unique ID	N	10	0	
					<i>Default Value :</i> NEWID(ALIAS())
SQ_CRDATE	Creation Date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date

SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User

Table : **WP32PY** Table Description : **P32 Payments**

Field Name	Description	Type	Length	DPs	Further information
WPY_COMP	Company Code	C	1	0	
WPY_YEAR	Tax Year	C	4	0	Tax Year the payment record belongs to.
WPY_WEEK	Week	N	2	0	Tax Week the payment record belongs to
WPY_FRMONTH	From Month	N	2	0	From month
WPY_DTEPD	Date Payment Made	D	8	0	Date Payment Made
WPY_AMNTPD	Payment Amount	N	12	2	Payment Amount
WPY_REF	Reference	C	30	0	Reference
WPY_MEMO	Memo	M	10	0	
WPY_NETTAX	Net Tax	N	12	2	Net Tax
WPY_NETNIC	Net NIC	N	12	2	Net NIC
SQ_CRDATE	Creation Date	D	8	0	
SQ_CRTIME	Creation Time	C	8	0	
SQ_CRUSER	Creation User	C	8	0	
SQ_AMDATE	Amendment Date	D	8	0	
SQ_AMTIME	Amendment Time	C	8	0	
SQ_AMUSER	Amendment User	C	8	0	
ID	Unique ID	N	10	0	
				<i>Default Value :</i>	NEWID(ALIAS())
WPY_TOMONTH	To Month	N	2	0	To month
WPY_EAAMNT	Emp. Allowance	N	12	2	Employment Allowance applicable to the month/quarter being paid.

Table : **WP32TR** Table Description : **P32 Transactions**

Field Name	Description	Type	Length	DPs	Further information
W3_COMP	Company Code	C	1	0	ID Code of the company that the P32 record belongs to.
W3_YEAR	Tax Year	C	4	0	Tax Year the P32 record belongs to.
W3_WEEK	Week	N	2	0	Tax Week the P32 record belongs to.
W3_MONTH	Month	N	2	0	Tax Month the P32 record belongs to.
W3_PERIOD	Pay Period	N	2	0	Pay Period the P32 record belongs to.
W3_TYPE	Posting Type	C	1	0	Posting Type
W3_GROUP	Group	C	1	0	Payroll Group Code
W3_GRTAX	Income Tax	N	12	2	Income Tax
W3_STLNDED	Student Loan Deductions	N	12	2	Student Loan Deductions
W3_TXCRPD	Tax Credits Paid	N	12	2	Tax Credits Paid
W3_NTTAX	Net Tax	N	12	2	Net Tax
W3_GRNIC	Gross NICs	N	12	2	Gross NICs
W3_SSPREC	SSP Recovered	N	12	2	SSP Recovered
W3_SMPREC	SMP Recovered	N	12	2	SMP Recovered
W3_SPPREC	SPP Recovered	N	12	2	SPP Recovered
W3_SAPREC	SAP Recovered	N	12	2	SAP Recovered
W3_NICHOL	NIC Holiday Claimed	N	12	2	NIC Holiday Claimed
W3_NICDED	Deductions from NICs	N	12	2	Deductions from NICs
W3_NETNIC	Net NIC	N	12	2	Net NIC
W3_AMOUNT	Amount Due	N	12	2	Amount Due, i.e. payable, to the Inland Revenue
W3_DTEPAID	P32 Payment Date	D	8	0	Date Paid to Inland Revenue
W3_SSPPD	SSP Paid	N	12	2	SSP Paid
W3_SMPPD	SMP Paid	N	12	2	SMP Paid
W3_SPPPD	SPP Paid	N	12	2	SPP Paid
W3_SAPPD	SAP Paid	N	12	2	SAP Paid
W3_SMPCOMP	SMP NIC Compensation	N	12	2	SMP NIC Compensation
W3_SPPCOMP	SPP NIC Compensation	N	12	2	SPP NIC Compensation
W3_SAPCOMP	SAP NIC Compensation	N	12	2	SAP NIC Compensation
W3_DESC	Description	C	30	0	Description
W3_MEMO	Memo	M	10	0	
SQ_CRDATE	Creation Date	D	8	0	
SQ_CRTIME	Creation Time	C	8	0	
SQ_CRUSER	Creation User	C	8	0	

W3_PAYDATE	Calculation Payment Date	D	8	0	
W3_GRPNAME	Group name	C	30	0	
W3_PAYFREQ	Pay Frequency	C	4	0	
ID	Unique ID	N	10	0	
					<i>Default Value :</i> NEWID(ALIAS())
W3_SSPRECP	SSP Recovery Percentage	N	5	2	SSP Recovery Percentage
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User
W3_SMPRERP	SMP recovery % 'regular'	N	6	2	
W3_SMPCMRP	SMP compensation % 'regular'	N	6	2	
W3_SMPRESP	SMP recovery % 'SER'	N	6	2	
W3_SMPCMSP	SMP compensation % 'SER'	N	6	2	
W3_SER	SER	L	1	0	Small employers relief indicator
W3_ASPPPD	ASPP/ShPP Paid	N	12	2	Total ASPP Paid 'This Period' for the Payroll Group.
					<i>Default Value :</i> 0
W3_ASPPREC	ASPP/ShPP Recovered	N	12	2	Total ASPP Recovered 'This Period' for the Payroll Group.
					<i>Default Value :</i> 0
W3_ASPPCOM	ASPP/ShPP NIC Comp.	N	12	2	Total ASPP Compensation 'This Period' for the Payroll Group.
					<i>Default Value :</i> 0
W3_ERNI	ER NICs	N	12	2	ER NICs
W3_EENI	EE NICs	N	12	2	EE NICs

Table : **WPARM** Table Description : **Options**

Field Name	Description	Type	Length	DPs	Further information
WP_COMP	COMP Flag	L	1	0	COMP flag, .T.=COMP scheme in use
WP_COMPER	COMP ERS pays EES	L	1	0	Set to .T. when employer pays employees COMP
WP_COMPNIL	COMP NI LEL and UEL	L	1	0	Set to .T. when NI LEL and UEL used for COMP calculation
WP_ANALDEP	Departments	L	1	0	Set to .T. when payroll departments in use, mayonly be set to .F. when nominal ledger costcentres are used
WP_WKDHOL	Company Hols. Weeks	N	1	0	Number of weeks for company holiday
WP_PAYPERD	Pay Periods	C	4	0	Permitted pay periods
WP_HRSDDORM	Hours & Minutes	L	1	0	Flag to indicate if hours+decimals orhours+minutes are used
WP_LELVAL	LEL for Pension Calc	N	10	2	Lower earnings limit value for pension calculation
WP_UELPEN	UEL for Pension Calc	N	10	2	Upper earnings limit value for pension calculation
WP_CHARITY	Max. Charity	N	10	2	Maximum annual tax free charity deduction
WP_TAXRBAT	Max Tax Refund	N	10	2	Maximum tax refund permitted for new starterwithout reference to tax office
WP_PAYEREF	PAYE Reference	C	14	0	Company PAYE reference number
WP_TAXDIST	Tax District	C	30	0	Tax district
WP_CONONUM	ECON Number	C	9	0	Employer's Contracted Out Number
WP_SUMMPP	History Periods	N	3	0	Number of periods to keep summary history records
WP_SLIPPP	Payslip Hist. Pers.	N	3	0	Number of periods to keep payslip images insummary history records
WP_TPERIOD	Current Period	N	2	0	Current period number
WP_LPERIOD	Previous Period	N	2	0	Previous period number
WP_NLNICST	Nominal A/C ERS NI	C	8	0	Nominal ledger account for employers contribution
WP_NLNIEER	Nominal A/C EES NI	C	8	0	Nominal ledger account number for employers andemployees contributions
WP_NLPAYE	Nominal A/C PAYE	C	8	0	Nominal ledger account number for PAYE
WP_NLCOMPR	Nominal A/C ERS COMP	C	8	0	Nominal ledger account for employers COMP
WP_NLCOMPE	Nominal A/C EES COMP	C	8	0	Nominal ledger account number for employers andemployees COMP
WP_NLWGCON	Nominal A/C Contra	C	8	0	Nominal ledger account number for contra entry
WP_NLWGSUS	Nominal A/C Suspense	C	8	0	Nominal ledger account number for suspense account

WP_NOFRMIN	Minimum Coinage Note	N	2	0	Number in coinage table for minimum notes
WP_MIMNUM	Minimum No. of Notes	N	2	0	Minimum number of notes
WP_CHQUPLM	Upper Cheque Limit	N	10	2	Upper cheque limit
WP_BSRTPNT	Base Rate PAYE Table	N	2	0	Pointer to PAYE base rate in PAYE tables
WP_BKSORT	Cmpy Bank Sort Code	C	6	0	Sort code of company bank account
WP_BKACNO	Cmpy Bank Account	C	8	0	Company bank account number
WP_ETCODE	New emerg. tax code	C	7	0	Emergency tax code to be used as default for newstarters - this will now hold the 'new' emergency tax code.
WP_PAYMTH	Permitted Pay Methods	C	10	0	Permitted pay methods
WP_OLDLEL	Old LEL	N	2	0	Lower earnings limit pointer for old LEL
WP_NEWLEL	New LEL	N	2	0	Lower earnings limit pointer for new LEL
WP_OLDUEL	Old UEL	N	2	0	Upper earnings limit pointer for old UEL
WP_NEWUEL	New UEL	N	2	0	Upper earnings limit pointer for new UEL
WP_OLDDTE	Date of Old NI Table	D	8	0	Date of old NI tables
WP_NEWDTE	Date of New NI Table	D	8	0	Date of new NI tables
WP_OLDWEEK	Week No. Old NI	N	2	0	Implementaion week number for old NI tables
WP_NEWWEEK	Week No. New NI	N	2	0	Implementaion week number for new NI tables
WP_OLDMTH	Month No. Old NI	N	2	0	Implementaion month number for old NI tables
WP_NEWMTH	Month No. New NI	N	2	0	Implementaion month number for new NI tables
WP_OLDYEAR	Year No. Old NI	C	4	0	Year number for old NI tables
WP_NEWYEAR	Year No. New NI	C	4	0	Year number for new NI tables
WP_YEAR	Current Year	N	4	0	Current year number, e.g. 9394 is the year number for the April 93 to April 94 tax year
WP_ROUND	Rounding Value	N	4	2	Value to use for rounding calculation
WP_COSTCNT	Default Cost Centre	C	4	0	Default cost centre
WP_BACS	BACS flag	C	15	0	BACS system in use
WP_BKACNAM	Cmpy Bank Acc Name	C	18	0	Company bank account name
WP_BOBCNUM	BOBS Customer Num.	N	4	0	BOBS customer number
WP_BOBSTNA	BOBS Statmnt Narr.	C	18	0	BOBS statement narrative
WP_BOBPYRE	BOBS Payment Ref.	C	18	0	BOBS payment reference
WP_BOBAPPL	BOBS App. Number	N	2	0	BOBS application number
WP_LOWGROS	Low Gross Value	N	10	0	Value to use for checking low gross value incalculation routine
WP_LOWNET	Low Net Value	N	10	0	Value to use for checking low net pay incalculation routine
WP_KLIMIT	Tax Regulatory % Limit	N	5	2	% limit for tax deducted under K code
WP_NLROUND	Rounding NL Account	C	8	0	Rounding NL Account
WP_NLERPC	ERS Pens. NL Cre A/C	C	8	0	Employer's Pension Nominal Ledger Credit Account
WP_NLHOLC	Holiday NL Cre A/C	C	8	0	Holiday Accrual Nominal Ledger Credit Account
WP_COHOL	Days Company Holiday	N	2	0	No of days company holiday
WP_SLIPDTE	Payslip Date	D	8	0	Date used on last payslip print
WP_NLCOID	N/L Company Code	C	1	0	Company code to be used for nominal ledger transfer.
WP_NCNICST	ER NI Cost Centre	C	4	0	Nominal ledger cost centre for employers NI contribution
WP_NCNIEER	ERS & EES NI CC	C	4	0	Nominal ledger cost centre for employers and employees NI contributions
WP_NCPAYE	PAYE Cost Centre	C	4	0	Nominal ledger cost centre for PAYE
WP_NCCOMPR	ERS COMP Cost Centre	C	4	0	Nominal ledger cost centre for employers COMP
WP_NCCOMPE	ERS & EES COMP CC	C	4	0	Nominal ledger cost centre for employers and employees COMP
WP_NCWGCON	Contra Cost Centre	C	4	0	Nominal ledger cost centre for contra entry
WP_NCWGSUS	Suspense Cost Centre	C	4	0	Nominal ledger cost centre for suspense
WP_NCROUND	Rounding Cost Centre	C	4	0	Nominal ledger cost centre for rounding
WP_NCERPC	ERS Pens Cre A/C CC	C	4	0	Employer's Pension Nominal Ledger Credit Account
WP_NCHOLC	Hol. NL CRE A/C CC	C	4	0	Holiday Accrual Nominal Ledger Cost Centre
WP_EMPHOL	Individual Hol Days	L	1	0	Flag to indicate if holiday entitlement can be entered on employees record. .T. = Yes .F.= No
WP_BOBSBDC	Next BOBS B/D/C No.	N	4	0	Next unique BOBS B/D/C number
WP_NLMASK	N/L mask flag	L	1	0	Nominal ledger mask flag
WP_MCODES	N/L mask codes	C	24	0	Nominal ledger mask codes

WP_NMNICST	ER NI N/L mask flag	L	1	0	Employers national insurance nominal ledger maskflag
WP_NMNIEER	EE NI N/L mask flag	L	1	0	Employee national insurance mask flag
WP_NMPAYE	PAYE N/L mask flag	L	1	0	PAYE nominal ledger mask flag
WP_NMCOMPR	ER COMP NL mask flag	L	1	0	Employer COMP nominal ledger mask flag
WP_NMCOMPE	EE COMP NL mask flag	L	1	0	Employee COMP nominal ledger mask flag
WP_NMWGCON	Contra N/L mask flag	L	1	0	Contra nominal ledger mask flag
WP_NMWGSUS	Suspense NL mask flg	L	1	0	Suspense nominal ledger mask flag
WP_NMROUND	Rounding NL mask flg	L	1	0	Rounding nominal ledger mask flag
WP_NMERPC	ERS Pens NL mask flg	L	1	0	Employers pension nominal ledger mask flag
WP_NMHOLC	Hol Accr NL Mask flg	L	1	0	Holiday Accrual nominal ledger mask flag
WP_GROUP	Group Code	C	1	0	Group Code
WP_USEGRP	Use Groups Flag	L	1	0	Use Groups Flag
WP_CCENTRE	Blank Ctrl A/C CCtre	L	1	0	Post Blank Ctrl A/C Cost Centres
WP_EOYPERM	DSS EOY PERMIT NO	C	12	0	
WP_EOYCODE	DSS EOY CODE	C	6	0	
WP_SCON	Default SCON	C	9	0	Default Scheme Contacted Out Number
WP_TXTONLY	Text only P/Sl Image	L	1	0	Keep Text only Payslip Image in Windows
WP_NEWTL	NI PT Level	N	2	0	
WP_OLDTL	Old NI PT Level	N	2	0	
WP_FORMTYP	Default P14 form	N	1	0	Default form type for P14's.If = 1 then 80 chrs wide,2 = 132 chrs wide,3 = laser form (windows only)
WP_NEWETL	UAP level	N	2	0	
WP_OLDETL	Old UAP level	N	2	0	
WP_SLTHR	New student loan thresh.	N	5	0	This will now hold the 'new' student loan annual threshold.
WP_SLPERC	New student loan %	N	5	2	This will now hold the 'new' student loan deduction percentage rate.
WP_P45STD	Pre-Printed P45's	L	1	0	
WP_HOLPAYL	Holiday Pay List	C	50	0	
WP_HOLPAYN	Holiday Pay Payment Number	N	3	0	
WP_HOLPAYW	Holiday Pay Weeks	N	2	0	
WP_HOLPAYC	C Week Hol Pay	L	1	0	
WP_HOLPAYE	Edit Hol Pay History	L	1	0	
WP_P45TYPE	P45 Type	N	1	0	
WP_P35TYPE	P35 Type	N	1	0	
WP_CHQTYPE	Cheque Type	N	1	0	
WP_FULLLSSP	Use Full SSP	L	1	0	Specifies whether full SSP processing is to be used.
WP_SSPQDSU	SSP QD Ind Sun	L	1	0	SSP Qualifying Day Pattern Indicator for Sunday (for the company default qualifying days pattern)
WP_SSPQDMO	SSP QD Ind Mon	L	1	0	SSP Qualifying Day Pattern Indicator for Monday (for the company default qualifying days pattern)
WP_SSPQDTU	SSP QD Ind Tue	L	1	0	SSP Qualifying Day Pattern Indicator for Tuesday (for the company default qualifying days pattern)
WP_SSPQDWE	SSP QD Ind Wed	L	1	0	SSP Qualifying Day Pattern Indicator for Wednesday (for the company default qualifying days pattern)
WP_SSPQDTH	SSP QD Ind Thu	L	1	0	SSP Qualifying Day Pattern Indicator for Thursday (for the company default qualifying days pattern)
WP_SSPQDFR	SSP QD Ind Fri	L	1	0	SSP Qualifying Day Pattern Indicator for Friday (for the company default qualifying days pattern)
WP_SSPQDSA	SSP QD Ind Sat	L	1	0	SSP Qualifying Day Pattern Indicator for Saturday (for the company default qualifying days pattern)
WP_QDAYS	SSP Qualifying Days	N	1	0	SSP Qualifying Days (for the company default qualifying days pattern)
WP_FULLSMP	Use Full SMP	L	1	0	Specifies whether full SMP processing is to be used.
WP_SER	Small ER Relief	L	1	0	Species whether company is entitled to Small Employers Relief for SMP
WP_RETSSMP	SSP/SMP Retain Yrs	N	2	0	Number of years that SSP and SMP historical details are to be retained for.
WP_PREVLEL	Previous LEL Value	N	10	2	Previous LEL value from old table

WP_SUPJT	NL Journal Type	C	5	0	Journal Type for SU Payroll Nominal Export file
WP_SUPJS	NL Journal Source	C	5	0	Journal Source for SU Payroll Nominal Export file
WP_SUPCA	NL C/Centre Analysis Category	N	1	0	Cost Centre Analysis Category for SU Payroll Nominal Export file
WP_SUPEP	NL Export Path	C	254	0	Export Path for SU Payroll Nominal Export file
WP_P32COMP	P32 Consolidation Company Code	C	1	0	P32 Consolidation Company Code
WP_P32FREQ	P32 Pay Frequency	N	1	0	P32 Payment Frequency 1= Monthly, 2 = Quarterly
WP_ACCOREF	Accounts Office Ref	C	13	0	Account Office Reference
WP_ADVPEN	Use Advanced Pensions	L	1	0	Use advanced pensions processing within Payroll.
WP_TRDISP	Group on trade dispute	L	1	0	Group on trade dispute
WP_SUPPA	NL Project Analysis Category	N	2	0	Nominal Ledger Project Analysis category
WP_SUPJA	NL Project Dept Category	N	2	0	Nominal Ledger Departmental Analysis Category
WP_AOADM	Ded. Att Ord Adm Fee	L	1	0	Deduct attachment order admin fee.
WP_AOSTDF	Std AO Admin Fee	N	5	2	Standard attachment order admin fee
WP_AOSCOF	Scott AO Admin Fee	N	5	2	Scottish attachment order admin fee
WP_FULLSPP	Use Full SPP Birth Processing	L	1	0	Use Full SPP Birth Processing
WP_SSPEOPD	Pay SSP to End of Period	L	1	0	Pay SSP to end of period
WP_SMPEOPD	Pay SMP/SPP/SAP End of Period	L	1	0	Pay SMP/SPP/SAP End of Period
WP_BCVOLID	BACS Vol. ID (Irish)	C	6	0	BACS Volume ID for Irish Banks
WP_BCAUTID	BACS Aut. ID (Irish)	C	6	0	BACS Authorisation ID for Irish banks
WP_RETHTRN	Keep History Transactions	N	3	0	
WP_OSSPRTE	Old SSP Rate 1	N	10	2	Old SSP Rate 1
WP_SPLITPY	Split-Week Payments of SMP/SAP	L	1	0	Split-Week Payments of SMP/SAP
WP_BCBTREF	BACS Bulk List Template Ref.	C	20	0	Holds the BACS bulk list template reference most recently entered by the user; only used by Bankline banking link.
WP_FULLSPA	Use Full SPP Adopt Processing	L	1	0	Use Full SPP Adopt Processing
WP_FULLSAP	Use Full SAP Processing	L	1	0	Use Full SAP Processing
WP_P32VIEW	P32 by income tax month	L	1	0	What kind of P32 view is required
WP_FULLASP	Use Full ASPP Processing	L	1	0	Use Full ASPP Processing
					<i>Default Value :</i> .F.
WP_NEWST	NI ST Level	N	2	0	NI ST Level
					<i>Default Value :</i> 0
WP_OLDST	Old NI ST Level	N	2	0	Old NI ST Level
					<i>Default Value :</i> 0
WP_CMECREF	CMEC Ref.	C	12	0	CMEC Ref.
WP_OSLTHR	Old student loan thresh.	N	5	0	This will hold the 'old' student loan annual threshold.
WP_OSLPERC	Old student loan %	N	5	2	This will hold the 'old' student loan deduction percentage rate.
WP_OETCODE	Old emerg. tax code	C	7	0	This will hold the 'old' emergency tax code.
WP_NEWDEO	Apply new DEO process	N	1	0	Indicates how DEO processing should be applied on a global basis.
WP_USEAE	Use AE Processing	L	1	0	Use AE Processing
WP_PSSSLIP	PSS Payslip History Periods	N	3	0	PSS Payslip History Periods
					<i>Default Value :</i> 997
WP_NPENGP	Pen. Group	C	4	0	NEST Pension Group
WP_NPENPS	Pen. Pay. Src.	C	4	0	NEST Pension Payment Source
WP_PSSP60	PSS P60 History Years	N	2	0	Number of years for which to retain PSS PDF P60 images
					<i>Default Value :</i> 4
WP_OEALIMIT	Old Emp. Allw. Limit	N	12	2	Employment Allowance limit for (PAYE/NI) Table 1
WP_EALIMIT	Emp. Allw. Limit	N	12	2	Employment Allowance limit for (PAYE/NI) Table 2
WP_AEPRP	AE PRP Definition	L	1	0	AE PRP Definition
WP_PRVDR	Pen. Provider Link	N	2	0	the associated export file type that any 'pension defaults' relates to for the associated payroll group: 1 = None 2 = NEST 3 = NOW Note: UDS will set this to 2 when an upgrade is performed if NEST defaults already exist on WPARM.

WP_NPENPC	Pen. Pay Code	C	4	0	This will, at present, only be used for storing the associated NOW 'pay code' (alphanumeric) for the associated payroll group (i.e. mandatory where WP_PRVDR = 3)
WP_INCEADR	Include EE Address in RTI	L	1	0	Include employee address, where suitable, in RTI submission files.
WP_SMLADDR	Sender's e-mail address	C	60	0	E-mail address of sender
WP_SMLNAME	Sender's e-mail name	C	30	0	E-mail name of sender

Table : **WPAYD** Table Description : **Payments & Deductns**

Field Name	Description	Type	Length	DPs	Further information
WY_CDE	Code	C	4	0	Payment/Deduction code in the format ANN, payments are prefixed with an "A", deductions are prefixed with a "D"
WY_DESC	Description	C	10	0	Payment or deduction description
WY_TYPE	Type	C	1	0	Payment or deduction type
WY_NLCD	NL Account	C	8	0	Nominal ledger account number
WY_PZERO	Prt If Zero	C	1	0	If set to "Y" the payment/deduction is to be printed even when the value for the period is zero
WY_MHOL	Mult. Holiday	C	1	0	Multiply for holidays flag, if set to "Y" the payment/deduction is to be multiplied when a weekly paid employee is paid in advance
WY_PBAL	Print Balance	C	1	0	Print balance, if the flag is set to "Y" then the accumulated balance is to be printed on the payslip
WY_BALDES	Bal. Description	C	10	0	Description to be printed with the balance
WY_ALGN	Imp. Alignment	C	1	0	Input alignment, a number in the range 1 to 4 indicates the first column the cursor will go to in the payment/deduction screen
WY_RETAIN	Retain	C	1	0	Retain units flag, if set to "Y" the entered units will be carried forward from one period to the next
WY_TAXABLE	Taxable	C	1	0	Taxable flag, "Y" indicates the payment/deduction is to be included in the tax calculation
WY_NIABLE	NI'able	C	1	0	NI'able flag, "Y" indicates the payment/deduction is to be included in the NI calculation
WY_PENABLE	Pens'able	C	1	0	Pensionable flag, "Y" indicates the payment/deduction is to be included in the pension calculation
WY_SSPABLE	SSP'able	C	1	0	SSP'able flag, "Y" indicates the payment/deduction is to be included in the SSP calculation
WY_HOLABLE	Hol'able	C	1	0	Holable flag, "Y" indicates the payment/deduction is to be included in the holiday type calculation
WY_BALNO	Bal. Number	N	3	0	Balance number, indicates the deduction balance number that a payment is to be deducted from
WY_MODALDATE	Last Modified	D	8	0	Date Payment/Deduction parameter was last modified
WY_MASK	N/L mask flag	L	1	0	Nominal ledger mask flag
WY_NEGBAL	Neg. Hol	C	1	0	Allow Holiday Fund to go Negative
WY_BASE	Base for rate	C	2	0	
WY_PERC	% on base	N	8	4	
WY_PENCD	Pension Scheme Code	C	10	0	Scheme Code of related pension
WY_ATTCHBL	Attachable	L	1	0	For a payment, is it attachable, for a deduction, is it to be taken before calculation of attachable earnings
WY_AOATYPE	Attach. Order Type	N	2	0	Attachment Order Type (deductions only)
WY_AEABLE	AE'able	L	1	0	AE'able

WY_TRVTYP	Triv. Comm. Type	N	2	0	Triv. commutation payment type. 0 = No (i.e. not applicable) 1 = Triv. Comm Lump Sum 2 = Pers/Non-Occ. Pen. Lump Sum 3 = Occ/Public-Service Pen. Lump Sum
					Default = 0 (i.e. payment profile is not to be used for trivial commutation purposes at all).
WY_SALSAC	Sal. Sac.	L	1	0	Salary sacrifice
WY_SALSTYP	Sal. Sac. Type	N	2	0	Salary Sacrifice Type

Table : **WPAYE** Table Description : **Tax Tables**

Field Name	Description	Type	Length	DPs	Further information
WE_NUMBER	Tax Number	N	2	0	PAYE table entry number
WE_INTX	Percentage	N	4	2	Tax %
WE_CMBW	Cumulative Bandwidth	N	10	2	Cumulative tax bandwidth

Table : **WPAYES** Table Description : **Tax Tables**

Field Name	Description	Type	Length	DPs	Further information
WE_NUMBER	Tax Number	N	2	0	
WE_INTX	Percentage	N	4	2	
WE_CMBW	Cumulative Bandwidth	N	10	2	

Table : **WPDEPT** Table Description : **PWX Departments**

Field Name	Description	Type	Length	DPs	Further information
WPSS_DEPT	PSS Department Code	C	4	0	PSS Department Code
WPSS_NAME	PSS Department Name	C	30	0	PSS Department Name
ID	Unique ID	N	10	0	Unique ID <i>Default Value :</i> NEWID(ALIAS())

Table : **WPNGP** Table Description : **Pension Groups**

Field Name	Description	Type	Length	DPs	Further information
WPG_CODE	Pen. Group Code	C	4	0	Pension Group Code
WPG_DESC	Description	C	40	0	Description
WPG_FREQ	Frequency	C	1	0	Frequency
WPG_MEMO	Memo	M	4	0	Memo
ID	Unique ID	N	10	0	Unique ID <i>Default Value :</i> NEWID(ALIAS())
WPG_PRVDR	Provider Link	N	2	0	the associated export file type that this record relates to: 1 = None 2 = NEST 3 = NOW By using a default of 2 means that when an upgrade is performed then existing WPNGP records (which currently can only be for NEST) will automatically have their provider link set to NEST.  <i>Default Value :</i> 2
WPG_SCHCD	Scheme Code	C	4	0	This will, at present, only be used for storing the associated NOW scheme code (which are only numeric, but we'll use Character type for future flexibility).

Table : **WPNPS** Table Description : **Pension Pay. Sources**

Field Name	Description	Type	Length	DPs	Further information
WPO_CODE	Pen. Pay Source Code	C	4	0	Pension Pay Source Code
WPO_DESC	Description	C	40	0	Description
WPO_MEMO	Memo	M	4	0	Memo
ID	Unique ID	N	10	0	Unique ID

Default Value : NEWID(ALIAS())

Table : <b>WPNPY</b> Table Description : <b>Pay. Pen. Sch. Paymt</b>					
Field Name	Description	Type	Length	DPs	Further information
WPN_CODE	Pension Scheme Code	C	10	0	Scheme Code of related pension
WPN_PAYCDE	Payment Prof Code	C	4	0	Payment Profile Code
WPN_COMMENT	Comment	C	40	0	
Table : <b>WPNSC</b> Table Description : <b>Pay. Pension Schemes</b>					
Field Name	Description	Type	Length	DPs	Further information
WPS_CODE	Pension Scheme Code	C	10	0	Pension Scheme Code
WPS_DESC	Scheme Description	C	40	0	Pension Scheme Description
WPS_TYPE	Scheme Type	N	2	0	Pension Scheme Type
WPS_SCON	SCON	C	9	0	Pension Scheme SCON
WPS_ERMIN	ERs Min Contribution	N	10	2	Employer minimum pension scheme contribution per period
WPS_EEMIN	EEs Min Contribution	N	10	2	Employee minimum pension scheme contribution per period
WPS_EREEM	ERs+EEs Min Contribution	N	10	2	Combined employer and employee minimum pension scheme contribution per period
WPS_ERMAX	ERs Max Contribution	N	10	2	Employer maximum pension scheme contribution per year
WPS_EEMAX	EEs Max Contribution	N	10	2	Employee maximum pension scheme contribution per year
WPS_ERPER	ER Cont Val or Perc	N	1	0	Is employer contribution a percentage (or an amount)
WPS_ERDCT	Default ER Cont	N	10	2	Default employer contribution (percentage or value)
WPS_EEPER	EE Cont Val or Perc	N	1	0	Is employee contribution a percentage (or an amount)
WPS_EEDCT	Default EE Cont	N	10	2	Default employee contribution (percentage or value)
WPS_ERRST	ER Earn Restr	N	2	0	Employers earnings restriction indicator
WPS_ERLEL	ER Restr LEL	N	10	2	Employer restricted LEL
WPS_ERUEL	ER Restr UEL	N	10	2	Employer restricted UEL
WPS_EERST	EE Earn Restr	N	2	0	Employees earnings restriction indicator
WPS_EELEL	EE Restr LEL	N	10	2	Employee restricted LEL
WPS_EEUUEL	EE Restr UEL	N	10	2	Employee restricted UEL
WPS_EEBTAX	EE Cont Net Tax	L	0	0	Employee contribution to be net of basic rate tax (indicator)
WPS_ALLPAY	Perc All Paym	L	0	0	Employee and employer percentage deductions apply to all payment profiles (indicator).
WPS_EOYCLR	Clear Contr YEnd	L	0	0	Clear contributions at tax year end (indicator)
WPS_SHP	Stakehold Based	L	0	0	Stakeholder pension based (indicator)
WPS_PRNAME	Provider Name	C	40	0	Pension Provider Name
WPS_PRADD1	Provider Address 1	C	40	0	Provider Address Line 1
WPS_PRADD2	Provider Address 2	C	40	0	Provider Address Line 2
WPS_PRADD3	Provider Address 3	C	40	0	Provider Address Line 3
WPS_PRADD4	Provider Address 4	C	40	0	Provider Address Line 4
WPS_PRADD5	Provider Address 5	C	40	0	Provider Address Line 5
WPS_PRPSCD	Provider Postcode	C	8	0	Provider Postcode
WPS_PRTEL	Provider Tel No	C	20	0	Provider Telephone Number
WPS_PRFAX	Provider Fax No	C	20	0	Provider fax number
WPS_PREML	Provider Email	C	40	0	Provider Email Address
WPS_PRCNT	Provider Contact	C	40	0	Provider Contact Name
WPS_PRREF	Provider Ref	C	25	0	Providers ref. that identifies the employer
WPS_SCREF	Scheme Ref	C	25	0	Reference that identifies the specific scheme with the provider
WPS_ADNAME	Administrator Name	C	40	0	Administrator Name
WPS_ADADD1	Administrator Addr 1	C	40	0	Administrator Address Line 1
WPS_ADADD2	Administrator Addr 2	C	40	0	Administrator Address Line 2
WPS_ADADD3	Administrator Addr 3	C	40	0	Administrator Address Line 3
WPS_ADADD4	Administrator Addr 4	C	40	0	Administrator Address Line 4

WPS_ADADD5	Administrator Addr 5	C	40	0	Administrator Address Line 5
WPS_ADPSCD	Administrator Postcode	C	8	0	Administrator Postcode
WPS_ADTEL	Administrator Tel No	C	20	0	Administrator Telephone Number
WPS_ADFAX	Administrator Fax No	C	20	0	Administrator Fax Number
WPS_ADEML	Administrator Email	C	40	0	Administrator Email Address
WPS_ADCNT	Administrator Contact	C	40	0	Administrator Contact Name
WPS_ADREF	Administrator Ref	C	25	0	Reference that identifies the administrator
WPS_MEMO	Memo	M	10	0	
SQ_CRDATE	Creation Date	D	10	0	
SQ_CRTIME	Creation Time	C	8	0	
SQ_CRUSER	Creation User	C	8	0	
SQ_AMDATE	Amendment Date	D	10	0	
SQ_AMTIME	Amendment Time	C	8	0	
SQ_AMUSER	Amendment User	C	8	0	
ID	Unique ID	N	10	0	
<i>Default Value :</i> NEWID(ALIAS())					
WPS_ERBTAX	ER Cont Net Tax	L	0	0	Employer contribution to be net of basic rate tax (indicator)
WPS_AE	Use for AE	L	1	0	Use for Auto Enrolment
WPS_OPERT	Scheme Operation	N	2	0	Scheme Operation
<i>Default Value :</i> 1					
WPS_PRVDR	Provider Link	N	2	0	Provider Link
<i>Default Value :</i> 1					
WPS_PENGP	Default Pen. Group	C	4	0	Default Pension Group
WPS_PENPS	Default Pen. Pay. Src.	C	4	0	Default Pension Payment Source
WPS_HOLDC	Hold onto Contribs.	N	1	0	Hold onto Contribs.
<i>Default Value :</i> 0					
WPS_OPDRV	Direct Opt Out	L	1	0	Direct Opt Out
WPS_UPDCLR	Clear Curr Due at Upd	L	1	0	Clear contributions currently due at Update
WPS_SALSAC	Salary Sacrifice	L	1	0	Salary Sacrifice
WPS_SALSPP	Sal. Sac. Pay. Prof.	C	4	0	Salary Sacrifice Payment Profile
WPS_POSTSS	ER Post Sal. Sac.	L	1	0	ER Post Salary Sacrifice
WPS_ERNISS	Add ER NI Save	L	1	0	Add ER NI Save
WPS_ERMSS	Max. NI Save	L	1	0	Max. NI Save
WPS_ERPRSS	% NI Save	N	6	2	% NI Save
WPS_WEB	Website URL pension provider	C	200	0	Website URL pension provider
WPS_AVBTAX	AVC Net Tax	L	1	0	Provides default setting for an EE's WEPEN.WEP_AVBTAX setting (i.e. as applied when EE assigned to the scheme)
WPS_PRVCOM	Provider All Comms	L	1	0	Provider deals with all communications

Table : **WPROF** Table Description : **Profiles**

Field Name	Description	Type	Length	DPs	Further information
WF_NUMBER	Profile Number	N	3	0	Employee profile number
WF_COMP	COMP Flag	L	1	0	COMP flag, if set to .T. then employees in this profile are in the COMP scheme
WF_SSPDAYS	SSP Days	N	1	0	SSP days in a normal working week for employees in a profile
WF_HOLENT	Ann.Holiday	N	5	1	Annual holiday entitlement in days for employees in a profile
WF_MODDATE	Last Modified	D	8	0	Date the profile details were last changed
WF_DESCRIP	Description	C	25	0	Profile description
WF_PAYMTH	Pay Method	C	1	0	Pay method
WF_DIR	Dir.Flag	L	1	0	Director flag
WF_CAR	CCar.Flag	L	1	0	Company car flag
WF_PAYDED	Payments /Deductions	C	100	0	Flag settings for payments & Deductions, set to "Y" to indicate item is in use for the profile
WF_TRF2CB	Cashbook Transfer	L	1	0	
WF_NLCD	NL Bank Account	C	12	0	
WF_CBTYPE	Cashbook Type	C	2	0	
WF_PAY	List of Pay Ids	C	200	0	
WF_DED	List of Ded Ids	C	200	0	
WF_QDCODE	SSP QDs Profile Code	C	10	0	SSP qualifying days profile code
WF_TRDISP	Emp. profile on trade dispute	L	1	0	Employee profile on trade dispute

WF_KEEPPNR	Keep Ee Nominal Project	L	1	0	Keep employee nominal project
WF_KEEPPNB	Keep Ee Nominal Department	L	1	0	Keep employee nominal department
WF_CPTOCR	COMP to COSR NI	L	1	0	True = Replace COMP category letter with COSR equivalent at EOY.  False = Replace COMP category letter with not-contracted-out equivalent at EOY.

*Default Value :* .F.

Table : WSCON		Table Description : <b>SCON Transactions</b>			
Field Name	Description	Type	Length	DPs	Further information
WC_REF	Employee Reference	C	8	0	Employee Reference
WC_SCON	SCON Code	C	9	0	SCON Code
WC_NICDE	NI Code	C	1	0	NI Code
WC_YEAR	NI Year	C	4	0	NI Year
WC_GROUP	Payroll Group	C	1	0	Payroll Group
WC_TNIER	Total Employer NI	N	10	2	Total Employer NI
WC_TNIEE	Total Employee NI	N	10	2	Total Employee NI
WC_TNICO	Total Contracted Out	N	10	2	Total Contracted Out NI
WC_TNIERN	Tot NI'able Earnings	N	10	2	Total NI'able Earnings
WC_TNICOE	Total C/O Earnings	N	10	2	Total Contracted Out Earnings
WC_CNIER	C/fwd Employer NI	N	10	2	C/fwd Employer NI
WC_CNIEE	C/fwd Employee NI	N	10	2	C/fwd Employee NI
WC_CNICO	C/fwd Contracted Out	N	10	2	C/fwd Contracted Out
WC_CNIERN	C/F NI'able Earnings	N	10	2	C/fwd NI'able Earnings
WC_CNIOE	C/fwd C/O Earnings	N	10	2	C/fwd Contracted Out Earnings
WC_TLEE	Ern up to LEL Total	N	10	2	
WC_TEEE	Ern up to THR Total	N	10	2	
WC_TUEE	Ern up to UEL Total	N	10	2	
WC_CLEE	Ern up to LEL C/fwd	N	10	2	
WC_CEEE	Ern up to THR C/fwd	N	10	2	
WC_CUEE	Ern up to UEL C/fwd	N	10	2	
WC_TLEEE	Ern up to EET Total	N	10	2	
WC_CLEEE	Ern up to EET C/fwd	N	10	2	

Table : WSQDDT		Table Description : <b>SSP QDs Prof Details</b>			
Field Name	Description	Type	Length	DPs	Further information
WO_CODE	SSP QD Pattern Code	C	10	0	Code for this SSP qualifying days pattern profile header (i.e. the link to this record's parent).
WO_SSPQDSU	SSP QD Ind Sun	L	1	0	SSP Qualifying Day Pattern Indicator for Sunday (for this week of the qualifying days pattern profile)
WO_SSPQDMO	SSP QD Ind Mon	L	1	0	SSP Qualifying Day Pattern Indicator for Monday (for this week of the qualifying days pattern profile)
WO_SSPQDTU	SSP QD Ind Tue	L	1	0	SSP Qualifying Day Pattern Indicator for Tuesday (for this week of the qualifying days pattern profile)
WO_SSPQDWE	SSP QD Ind Wed	L	1	0	SSP Qualifying Day Pattern Indicator for Wednesday (for this week of the qualifying days pattern profile)
WO_SSPQDTH	SSP QD Ind Thu	L	1	0	SSP Qualifying Day Pattern Indicator for Thursday (for this week of the qualifying days pattern profile)
WO_SSPQDFR	SSP QD Ind Fri	L	1	0	SSP Qualifying Day Pattern Indicator for Friday (for this week of the qualifying days pattern profile)
WO_SSPQDSA	SSP QD Ind Sat	L	1	0	SSP Qualifying Day Pattern Indicator for Saturday (for this week of the qualifying days pattern profile)
WO_QDAYS	Qualifying Days	N	1	0	Number of SSP Qualifying Days (within this week of the qualifying days pattern profile)

WO_WEEKNO	Week Number	N	3	0	Week Number (i.e. position of this week within the qualifying days pattern profile)
SQ_CRDATE	Creation Date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User
ID	Unique ID	N	10	0	
				<i>Default Value :</i>	NEWID(ALIAS())

Table : **WSQDHR** Table Description : **SSP QDs Prof Header**

Field Name	Description	Type	Length	DPs	Further information
WJ_CODE	SSP QD Pattern Code	C	10	0	Code for this SSP qualifying days pattern profile.
WJ_DESC	SSP QD Pattern Desc	C	40	0	Description for this SSP qualifying days pattern profile.
WJ_MEMO	SSP QD Pattern Memo	M	10	0	Memo for this SSP qualifying days pattern profile.
SQ_CRDATE	Creation Date	D	8	0	Creation Date
SQ_CRTIME	Creation Time	C	8	0	Creation Time
SQ_CRUSER	Creation User	C	8	0	Creation User
SQ_AMDATE	Amendment Date	D	8	0	Amendment Date
SQ_AMTIME	Amendment Time	C	8	0	Amendment Time
SQ_AMUSER	Amendment User	C	8	0	Amendment User
ID	Unique ID	N	10	0	
				<i>Default Value :</i>	NEWID(ALIAS())
WJ_STARTDT	Profile start date	D	8	0	

Table : **WSSMP** Table Description : **SSP/SMP Parameters**

Field Name	Description	Type	Length	DPs	Further information
WM_NUMBER	Table Number	N	2	0	NI/PAYE/SSP/SMP Table Number this record is associated with
WM_WAITDYS	Max SSP Wait. Days	N	2	0	Maximum number of SSP waiting days
WM_PIW DYS	SSP PIW Days	N	2	0	Number of days required to form a PIW
WM_PIW LINK	SSP PIW Link Days	N	3	0	Maximum number of days for a PIW to link.
WM_MAXSPWK	Max SSP Wks Paybl.	N	3	0	Maximum number of weeks SSP that can be paid
WM_WARNSSP	SSP Warning Weeks	N	3	0	Number of weeks at which to warn that the max. number of weeks SSP payable is approaching.
WM_MAXPIW	Max PIW Years	N	2	0	Maximum number of years that PIWs can link for
WM_SSPRECP	SSP Recov. Perc.	N	5	2	SSP recovery percentage rate
WM_QD1FR	SSP QD 1 Fraction	N	5	3	Decimal fraction that represents qualifying days of 1
				<i>Default Value :</i>	1
WM_QD2FR	SSP QD 2 Fraction	N	5	3	Decimal fraction that represents qualifying days of 2
				<i>Default Value :</i>	0.5
WM_QD3FR	SSP QD 3 Fraction	N	5	3	Decimal fraction that represents qualifying days of 3
				<i>Default Value :</i>	0.334
WM_QD4FR	SSP QD 4 Fraction	N	5	3	Decimal fraction that represents qualifying days of 4
				<i>Default Value :</i>	0.25
WM_QD5FR	SSP QD 5 Fraction	N	5	3	Decimal fraction that represents qualifying days of 5
				<i>Default Value :</i>	0.2
WM_QD6FR	SSP QD 6 Fraction	N	5	3	Decimal fraction that represents qualifying days of 6
				<i>Default Value :</i>	0.167
WM_QD7FR	SSP QD 7 Fraction	N	5	3	Decimal fraction that represents qualifying days of 7
				<i>Default Value :</i>	0.143
WM_HIGHPER	SMP Higher Rate	N	5	2	SMP higher percentage rate
WM_LOWAMT	SMP Lower Rate	N	6	2	SMP lower rate amount

WM_HIGHWKS	SMP Higher Weeks	N	2	0	Number of weeks that the higher rate of SMP applies for.
WM_LOWWKS	SMP Lower Weeks	N	2	0	Number of weeks that the lower rate of SMP applies for.
WM_REGRPER	SMP Reg. Rec. Rate	N	6	2	SMP reclaim percentage rate for regular (i.e. not small) employers.
WM_REGCPER	SMP Reg. Comp. Rate	N	5	2	SMP NIC compensation percentage rate for regular (i.e. not small) employers.
WM_SERRPER	SMP SER Recl. Rate	N	6	2	SMP reclaim percentage rate for small employers relief (SER)
WM_SERCPER	SMP SER Comp. Rate	N	5	2	SMP NIC compensation percentage rate for small employers relief.
WM_MPPWKS	SMP MPP Weeks	N	2	0	SMP - number of weeks the maternity pay period (MPP) applies for.
WM_MPSTWKS	SMP MPP Start Weeks	N	2	0	SMP - number of weeks the maternity pay period can start at the earliest.
WM_MEDWKS	SMP Medical Weeks	N	2	0	SMP - number of weeks that medical evidence can be accepted at the earliest.
WM_QUALWKS	SMP Qualifying Weeks	N	2	0	SMP - number of weeks the qualifying week applies from.
WM_CONTWKS	SMP Cont. Employ Wks	N	2	0	SMP - number of weeks for continuous employment.
WM_PENDWKS	SMP Preg. End Wks	N	2	0	SMP - number of weeks for pregnancy end.
WM_PILLWKS	SMP Preg. Illn. Wks	N	2	0	SMP - number of weeks for pregnancy related illness.
WM_NTFYDYS	SMP Notify Days	N	3	0	SMP - number of days employee must give notification by.
WM_RPSMP	SMP Relevant Period	N	2	0	SMP Relevant Period
WM_RPSSP	SSP Relevant Period	N	2	0	SSP Relevant Period
WM_MINVAL	Underpin SMP rate	L	1	0	Minimum rate of SSP applies
WM_MPPST	Any Day MPP Start	L	1	0	Indicates whether the MPP can start on day (for certain circumstances, e.g. early birth).
WM_SPPHIGH	Higher Rate for SPP	N	5	2	Higher earnings rate for SPP
WM_SPPLOW	Lower Rate for SPP	N	6	2	Lower earnings rate for SPP
WM_SPPWKS	PPP Maximum Weeks	N	2	0	SPP - Maximum number of weeks paternity pay period applies for
WM_SPPLDYS	SPP Leave Limit in Days	N	3	0	SPP - Limit, in days, within which leave must be taken
WM_SPPNDYS	SPP Days Notification	N	3	0	SPP - number of days notification employee must give
WM_SAPHIGH	Higher Rate for SAP	N	5	2	
WM_SAPLOW	Lower Rate for SAP	N	6	2	
WM_SAPWKS	APP Maximum Weeks	N	2	0	
WM_APSTWKS	SAP APP Start Wks	N	2	0	
WM_ASPHIGH	Higher Rate ASPP/ShPP	N	5	2	ASPP Earnings Related % Rate. <i>Default Value : 0</i>
WM_ASPLOW	Lower Rate ASPP/ShPP	N	6	2	ASPP Standard Rate. <i>Default Value : 0</i>
WM_ASPWKS	APP Maximum Weeks	N	2	0	Weeks for APPP <i>Default Value : 0</i>
WM_ASPSWKS	ASPP Start Wks	N	2	0	ASPP Start Wks <i>Default Value : 0</i>
WM_ASPMWKS	APL Min. Weeks	N	2	0	APL Min. Weeks <i>Default Value : 0</i>
WM_ASPNDYS	ASPP Days Notification	N	3	0	ASPP Days Notification <i>Default Value : 0</i>

Table : WSSPT Table Description : **SSP Tables**

Field Name	Description	Type	Length	DPs	Further information
WS_NUMBER	SSP Number	N	2	0	SSP table entry number
WS_SSPRT	SSP Rate	N	10	2	Weekly SSP pay rate
WS_SSPRG	SSP Range	N	10	2	Weekly SSP pay range

Table : <b>WTRAN</b>		Table Description : <b>Transactions</b>				
Field Name	Description	Type	Length	DPs	Further information	
WR_REF	Employee Reference	C	8	0	Employee reference	
WR_TRNCDE	Code	C	4	0	Payment/deduction code	
WR_PERMVAL	Perm. Value	N	10	2	Permanent value	
WR_TEMPVAL	Temp. Value	N	10	2	Temporary value	
WR_UNITS	Units	N	10	2	Units	
WR_RATE	Rate	N	10	4	Rate	
WR_PAYVAL	TP Value	N	10	2	Value for the pay period	
WR_BALTD	TD Balance	N	10	2	Cumulative balance up to the last pay period	
WR_BALTDTP	TDTP Balance	N	10	2	Cumulative balance up to and including the current pay period	
WR_PERPRM	Perc.Flag	C	1	0	Flag to indicate if the % calculation is to be used	
WR_PERTMP	Temp.Zero.Flag	C	1	0	Flag to indicate if a temporary value of zero is to be used in the current pay period	
WR_GROUP	Group Code	C	1	0	Group Code	
WR_TCORIDE	Tax Credit Override	L	1	0		
WR_PROJECT	Nominal Project	C	8	0		
WR_JOB	Nominal Department	C	8	0		
WR_TAXYEAR	Tax Year	C	4	0	Tax Year	
WR_PAYPRD	Period	C	2	0	Period	
WR_PAYFRQ	Pay Frequency	C	1	0	Pay Frequency	
WR_PAYDTE	Actual Payment Date	D	8	0	Actual Payment Date	

Table : <b>WVIEW</b>		Table Description : <b>Payroll Views</b>				
Field Name	Description	Type	Length	DPs	Further information	
WV_CODE	View Code	C	3	0		
WV_NAME	View Name	C	30	0		
WV_SYSVIEW	System View	L	1	0		
WV_LVL1	Level 1 View	C	20	0		
WV_LVL2	Level 2 View	C	20	0		
WV_LVL3	Level 3 View	C	20	0		
WV_LVL4	Level 4 View	C	20	0		
WV_LVL5	Level 5 View	C	20	0		
WV_LVL6	Level 6 View	C	20	0		
WV_DEFAULT	Default View	L	1	0		

## Accreditation Training Courseware

### Other Guides and Help

The following user documents are also provided with the respective software. Guides are available from various sources including Answerlink, the Opera 3 CD and from the Opera 3 Client installation's main folder, normally *C:\Program Files\Pegasus\Client XXX\User documents (where XXX is either VFP or SQL)*. Some guides are also available from the Opera 3 Help menu or respective software Help menu.

#### Readme File

The Readme file is an HTML document. It contains late breaking news and any other release specific important information.

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**Note:** This file can also be accessed from the Opera 3 CD Installation Menu with regards to Opera 3.

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#### Release Guide

When new versions are released such as Opera 3, they are normally accompanied by a Release Guide that contains information such as What's New in this Release, Release History, and Functional Differences between versions.

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**Note:** This guide can also be accessed from the Opera 3 CD Installation Menu with regards to Opera 3.

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#### Installation Guide

The Installation Guide is provided to help you install the application in your chosen Windows environment. It contains technical information and advice to ensure the installation process is successful.

#### Demonstration Data Guide

This guide is provided to assist the use of the demonstration data and contains pertinent information that is not contained elsewhere in the product documentation. It is recommended that the Help be used at the same time.

#### Implementation Guide

The Implementation Guide provides a high-level view of an application such as Opera 3 and how to approach an implementation. It details how the modules are integrated, and recommends the order in which elements should be set up.

#### System Requirements Guide

The System Requirements Guide details the minimum and recommended computer hardware and software requirements that are required to install and use software such as Opera 3 Enterprise and Opera 3 Enterprise SQL.

It also includes guidance on using Opera 3 Enterprise and Opera 3 Enterprise SQL in a Terminal Services environment run in Windows Server 2003 and Windows Server 2008 (32-bit & 64-bit).

#### Help

F1 Help provides details of all the functions available in the application.

#### Document Management & Executive Dashboards Guides

Installation Guides are available for both Document Management and Executive Dashboards. A user guide is also available for Executive Dashboards. Help for Document Management is in the Opera 3 Help.

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**Note:** The guides are in the respective folders on the Opera 3 CD and can be accessed from the Opera 3 CD Installation Menu.

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