


UN3003 1 of 10 3 March 2021	Electronic Staff Record Programme USER NOTICE	
Title	RTI End of Year Preparation 2 of 2	
Purpose	To inform Users about the required End of Year activities for Real Time Information (RTI).	
Intended Audience	All ESR Users who are responsible for RTI End of Year processing.	

SUBJECT

In order to assist users who are planning their RTI End of Year activities, two user notices are being published. This is the second of those communications.

DETAIL

Users are asked to review the information in this document now in order to understand and complete the tasks detailed in time for the expected completion date of the 31st March 2021.

The relevant expected task completion dates can be seen in the summary below.

User Notice 1

UN2993 contained the following information:


Communication Date	Expected Completion	Comments
17-FEB-2021	19-MAR-2021	ESR Hub and HMRC online reminders

User Notice 2

This UN contains the following sections:

Communication Date	Expected Completion	Comments
03-MAR-2021	31-MAR-2021	Payroll Processing, SOY, P60 documentation


2	2.1	RTI Notification to HMRC
	2.2	ESR Hub
	2.3	Supplementary Payroll Processing Month 12 and Week 52
	2.4	Payroll Interlocks
	2.5	Tax Code Uplift
	2.6	Scheduling – RTI Processes
	2.7	Final FPS Submission
	2.8	Final EPS Submission

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	2.9	NHS RTI P60 Archive Process
	2.10	RTI FPS Amendments XML Process
	2.11	Bank Holiday Dates
	2.12	Week 53
	2.13	GB BIK Car and Car Fuel Element
	2.14	Other

HMRC Submission Deadline Information:


HMRC Submission Dates for 2020/21		
	IBM Recommended Best Practice Deadline	HMRC Published Final Deadline
Final date for FPS (Final for Year) Submission	Before or on Last Payment Date	Before or on Last Payment Date
Start of Year Processing and loading of P9 files	01-APR-2021	06-APR-2021
Final date for EPS (Final for Year) Submission	9-APR-2021	19-APR-2021
Final date for Payment NI / PAYE (Cheque)	9-APR-2021	19-APR-2021
Final date for Payment NI / PAYE (BACS)	9-APR-2021	22-APR-2021
Final date for P60 distributed to all employees	04-MAY-2021	31-MAY-2021
Final date for P11D(b) Submission	11-JUN-2021	06-JUL-2021
Final date for P11D Distribution to employees	11-JUN-2021	06-JUL-2021
Final date for Payment Class 1A NI (Cheque)	9-JUL-2021	19-JUL-2021
Final date for Payment Class 1A NI (BACS)	9-JUL-2021	22-JUL-2021

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	<p><u>RTI Notification to HMRC</u></p> <p>For any queries regarding Tax Year End, HMRC have provided the following online advice:</p> <p>Payroll: Annual Reporting and Tasks</p> <p>It is not recommended that the FPS is marked as 'final' as HMRC no longer have and end date on FPS Submissions.</p> <p>Instead the EPS for March 2021 should be submitted as the 'Final' submission for the Year. This must be filed with HMRC before the 19th April 2021.</p>
2.1	<p>If you have begun Payroll processing for the current year then any adjustments for previous tax years must be reported to HMRC via an NHS RTI FPS Amendments XML Process 2020/21.</p> <p>Unlike the EYU when an employee is selected by this process their complete totals will be reported rather than just the delta adjustments.</p> <p>In addition users can now select employees in an assignment set to report to HMRC the values as required.</p> <p>EYU submissions will no longer be supported unless run for tax years prior to 2019/20</p> <p>More information on RTI FPS Amendments and/or EYU can be found in the RTI Manual.</p>
2.2	<p><u>ESR Hub</u></p> <p>ESR Hub contains a number of documents surrounding End of Year activities.</p>

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	<p>This section currently includes the documents listed below.</p> <ul style="list-style-type: none"> • Reconciliation • Balance Adjustments • Start of Year Request <p>Please continue to monitor ESR HUB as new information will be added regularly.</p>
2.3	<p><u>Supplementary Payroll Processing Month 12 and Week 52</u></p> <p>Users wishing to use the Supplementary facility for Month 12 should ensure that these are scheduled to be run BEFORE subsequent Weekly payroll processing begins.</p> <p>Further information on supplementary payroll processing can be found in the NHS ESR User Manual. This is available on ESR Hub using the following link:</p> <p>Supplementary Payrolls</p>
2.4	<p><u>Payroll Interlocks</u></p> <p>Users with employees who have assignments on both weekly and monthly payrolls, and who wish to run a supplementary payroll for Month 12, are required to change the Normal Payment Date held against the monthly payroll description.</p> <p>Notes: Monthly Dates should not be changed until normal Monthly processing has been completed and a BACS file sent.</p> <p>NB: You must complete the Monthly Supplementary Processing BEFORE subsequent Weekly payroll processing begins.</p>

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	<p>Follow the navigation path below to change the 12 2021 Calendar Month Normal Payment Date:</p> <p>XXX Payroll Super Administration > Payroll > Payroll Description > Period Dates (B)</p> <p>Examples:</p> <p>Weekly pay day (Monday 29-MAR-2021) The monthly Normal Payment date is to be changed to 29-MAR-2021.</p> <p>Weekly pay day (Tuesday 30-MAR-2021) The monthly Normal Payment date is to be changed to 30-MAR-2021.</p> <p>When submitting the NHS BACS (Monthly) users are required to change the Process Date parameter to a working day before the supplementary pay day.</p> <p>FPS Submission when Normal Payment Date falls on a weekend There are HMRC rules for this:</p> <p>HMRC Further Guide to PAYE and National Insurance Contributions</p> <p><i>1.8 Operation of PAYE and Class 1 National Insurance contributions when the regular date for payment is a non-banking day</i> <i>When a regular payday falls on a non-banking day (Saturday, Sunday or bank holiday) and because of this payment is made on the:</i> <i>last working day before the regular payday</i> <i>next working day after the regular payday</i></p> <p><i>For PAYE purposes the payment may be treated as having been made on the regular payday. This is also the date that should be reported on the FPS as the 'payment date' even if the actual payment is made slightly earlier or later.</i></p>
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2.5	<p><u>Tax Code Uplift</u></p> <p>The Basic Personal Allowance has increased from £12,500 to £12,570 per annum from 06-APR-21. This translates to an uplift in the basic tax code from 1250L to 1257L i.e. a rise of 7 points.</p> <p>The Start of Year process will automatically update tax codes by the following amounts.</p> <p>L Suffix increase by 7 M Suffix increase by 8 N Suffix increase by 6</p> <p>The Emergency Tax Code in ESR has also been increased to 1257 and will be reflected in the exception reports.</p> <p>The Start of Year process will apply any uplift as well as moving existing employees from a Non-Cumulative to Cumulative tax basis. It also clears down any previous P45 figures present to ensure these aren't used in the new year.</p> <p>A Start of Year FAQ containing further details is available on ESR HUB:</p> <p>Start of Year</p>
2.6	<p><u>Scheduling - RTI Processes</u></p> <p>There are no special schedules for the RTI End of Year Processes.</p> <p>NHS RTI FPS XML Process 2020/21 (Weekly) can be run during the day and NHS RTI FPS XML Process 2020/21 (Monthly) is an overnight process.</p> <p>The NHS RTI EPS Create Process 2020/21 is an overnight process and the NHS RTI EPS XML Process 2020/21 can be run during the day. Note that you</p>

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	<p>must be date tracked to in or before 05-APR-2021 to be able to select the relevant EPS date.</p> <p>The NHS RTI P60 Archive Process, and the RTI –FPS Amendments for Earlier Year 2020/21 are overnight processes.</p> <p>Note that for any overnight processes, the jobs can be submitted during the day but they will remain with a Status of ‘Pending’ until the queue is opened in the evening.</p>
2.7	<p><u>Final FPS Submission</u></p> <p>IBM recommends that you DO NOT mark any regular FPS as ‘Final Submission’ as HMRC no longer have an end date on FPS Submissions.</p> <p>If you need to send FPS Details for a previous tax year then for 2019/20 onwards you can submit an FPS Amendments process. You can send this AFTER you have processed the first payroll action for the employee in the new tax year.</p> <p>If you need send information prior to 2019/20 then you should send an EYU.</p> <p>For information on how to submit End of Year details after the deadline, please see section 2.10.</p>
2.8	<p><u>Final EPS Submission</u></p> <p>Final EPS – You SHOULD mark your final EPS as ‘Final’. This is the recommended process of informing the HMRC that your tax year end position has been finalised.</p> <p>This must be done BEFORE the 19th April 2021.</p>

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2.9	<p><u>NHS RTI P60 Archive Process</u></p> <p>Users should allow 5 working days from the completion of their P60 submission to the receipt of the printed forms. With this in mind users are asked to run their P60 process as soon as they are satisfied that their final submissions to HMRC are correct.</p> <p>NB: P60s should not be generated until Release 49.0.0.0 has been applied. This is due for the weekend of 27th/28th March 2021.</p> <p>For further guidance refer to the Real Time Information Tax Year End Guide 2021 which will be made available on ESR Hub following the release.</p>
2.10	<p><u>NHS RTI FPS Amendments XML Process 2020/21</u></p> <p>If you have processed the first payroll action for the employee in the new tax year and then need to report information for previous tax years then this must be reported to HMRC via an FPS Amendments submission.</p> <p>You do not need to wait until 19-APR to submit an FPS Amendments Process. If you have processed the first payroll action for the employee in the new tax year then you can proceed with the FPS Amendments.</p> <p>For years prior to 2019/20 you will need to use the EYU.</p> <p>If you do run these processes and it affects information reported on the P60 then you should consider running the 'NHS RTI P60 Archive Process' with Return Type set to 'R' for 'Replacement'. You should use an assignment set that is restricted to the assignments that are included in the FPS.</p> <p>For further guidance refer to the Real Time Information Tax Year End Guide 2021 which will be made available on ESR Hub following the release.</p>

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2.11	<p><u>Bank Holiday Dates</u></p> <p>Employing Authorities need to be aware of the following Easter Bank Holidays:</p> <p>Good Friday (2nd April 2021) Easter Monday (5th April 2021)</p> <p>Please note that these are non-processing days for BACS.</p>
2.12	<p><u>Week 53</u></p> <p>There will not be any WK53 Payments in 2020/21.</p>
2.13	<p><u>GB BIK Car and Car Fuel Element</u></p> <p>For those employers who are payrollling the Benefit in Kind for car and car fuel please note the element GB BIK Car and Car Fuel Element needs to be end dated at the end of each tax year and where applicable re-entered for the following tax year.</p> <p>The elements can be end dated using the NHS Mass End Date of Recurring Element Entries Process and full guidance is available on ESR Hub: Mass End Date Recurring Elements</p> <p><u>Failure to do this will cause the April payroll to fail.</u></p> <p>NB: As of 06-APR-2020 there is a New Input Value on this element - Zero Emission Mileage.</p> <p>All cars that have an entry of CO2 emissions from 1 to 50 g/km must have the Zero Emissions Mileage entered on the Further Element Entry Information Flexfield.</p> <p>The value to be entered will be the factory standard zero emission mileage for that car, and should be obtained from the car provider. It must be a positive integer less than</p>

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	9999 This Input Value MUST NOT be entered for any cars where the CO2 emission value is outside of the range 1 to 50 g/km. <u>Failure to do this will cause the batch element entry to complete in error.</u>
2.14	<u>Other</u> ESR HUB contains information on the following: Reporting Terminations to HMRC following Changes to Aggregation Unique RTI PID for De-Aggregated Assignments

ACTION REQUIRED

Please use this User Notice to prepare for the completion of Tax Year End.

FURTHER INFORMATION

N/A

NEXT UPDATE

N/A