| UN3135

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02nd MAR 2022 | Electronic Staff Record Programme

USER NOTICE | **NHS** |
|---|---|---|
| **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 2022.

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
9-FEB-2022	18-MAR-2022	ESR Hub and HMRC online reminders

User Notice 2
This UN contains the following sections:

Communication Date	Expected Completion	Comments
02-MAR-2022	31-MAR-2022	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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HMRC Submission Deadline Information:

HMRC Submission Dates for 2021/22		
	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-2022	06-APR-2022
Final date for EPS (Final for Year) Submission	8-APR-2022	19-APR-2022
Final date for Payment NI / PAYE (Cheque)	8-APR-2022	19-APR-2022
Final date for Payment NI / PAYE (BACS)	8-APR-2022	22-APR-2022
Final date for P60 distributed to all employees	6-MAY-2022	31-MAY-2022
Final date for P11D(b) Submission	10-JUN-2022	06-JUL-2022
Final date for P11D Distribution to employees	10-JUN-2022	06-JUL-2022
Final date for Payment Class 1A NI (Cheque)	8-JUL-2022	19-JUL-2022
Final date for Payment Class 1A NI (BACS)	8-JUL-2022	22-JUL-2022

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2.1	**RTI Notification to HMRC** For any queries regarding Tax Year End, HMRC have provided the following online advice: Payroll: Annual Reporting and Tasks **It is not recommended that the FPS is marked as 'final' as HMRC no longer have an end date on FPS Submissions.** **Instead the EPS for March 2022 should be submitted as the 'Final' submission for the Year. This must be filed with HMRC before the 19th April 2022.** **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 2021/22.** Unlike the EYU when an employee is selected by this process their complete totals will be reported rather than just the delta adjustments. Users can now select employees in an assignment set to report to HMRC the values as required. **EYU submissions will no longer be supported unless run for tax years prior to 2019/20** More information on NHS RTI FPS Amendments XML Process and/or EYU can be found in the RTI section in the ESR User Manual.
2.2	**ESR Hub**

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	ESR Hub contains a number of documents surrounding End of Year activities.
	This section currently includes the documents listed below.
	- **Reconciliation**
	- **In Year Balance Adjustments**
	- **Previous Year Balance Adjustments**
	- **Start of Year Request**
	Please continue to monitor ESR HUB as new information will be added regularly.
2.3	**Supplementary Payroll Processing Month 12 and Week 52** 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. 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: Supplementary Payrolls

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Payroll Interlocks

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.

Notes: Monthly Dates should not be changed until normal Monthly processing has been completed and a BACS file sent.

NB: You must complete the Monthly Supplementary Processing BEFORE subsequent Weekly payroll processing begins.

Follow the navigation path below to change the 12 2022 Calendar Month **Normal Payment Date:**

XXX Payroll Super Administration > Payroll > Payroll Description > Period Dates (B)

Examples:
Weekly pay day (Monday 04-APR-2022)
The monthly **Normal Payment date** is to be changed to 04-APR-2022.

Weekly pay day (Tuesday 05-APR-2022)
The monthly **Normal Payment date** is to be changed to 05-APR-2022.

When submitting the **NHS BACS (Monthly)** users are required to change the **Process Date** parameter to a working day before the supplementary pay day.

FPS Submission when Normal Payment Date falls on a weekend
There are HMRC rules for this:

HMRC Further Guide to PAYE and National Insurance Contributions

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	1.8 Operation of PAYE and Class 1 National Insurance contributions when the regular date for payment is a non-banking day *When a regular payday falls on a non-banking day (Saturday, Sunday or bank holiday) and because of this payment is made on the:* *last working day before the regular payday* *next working day after the regular payday* *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.* Where the date needs to be amended this should be entered in the FPS Payment (Override) field when submitting the FPS
2.5	**Tax Code Uplift** The Basic Personal Allowance will not change from £12,570 per annum from 06-APR-22. The Emergency Tax Code in ESR remains at 1257L and will be reflected in the exception reports. The Start of Year process will move 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. **A Start of Year FAQ containing further details is available on ESR HUB:** [Start of Year](#) Please note: The NHS HMRC XML P9 Files Upload process should be submitted after the NHS Start of Year process has completed successfully
2.6	**Scheduling - RTI Processes** There are no special schedules for the RTI End of Year Processes.

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	NHS RTI FPS XML Process 2021/22 (Weekly) can be run during the day and NHS RTI FPS XML Process 2021/22 (Monthly) is an overnight process.
	The NHS RTI EPS Create Process 2021/22 is an overnight process and the NHS RTI EPS XML Process 2021/22 can be run during the day. **Note that you must be date tracked to in or before 05-APR-2022 in order to select the relevant date.**
	The NHS RTI P60 Archive Process, and the RTI –FPS Amendments for Earlier Year 2021/22 are overnight processes.
	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.
2.7	**Final FPS Submission**
	IBM recommends that you **DO NOT** mark any regular FPS as 'Final Submission' as HMRC no longer have an end date on FPS Submissions.
	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.
	If you need to send information prior to 2019/20 then you should send an EYU.
	For information on how to submit End of Year details after the deadline, please see section 2.10.

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2.8	**Final EPS Submission** 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. This must be done **BEFORE** the 19th April 2022.
2.9	**NHS RTI P60 Archive Process** 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. **NB: P60s should not be generated until Release 53.0.0.0 has been applied. This is due for the weekend of 2nd/3rd April 2022.** Further Information: How to Suppress Payslip/P60 Printing Online P60 (Payroll)
2.10	**NHS RTI FPS Amendments XML Process 2021/22** 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. **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.** For years prior to 2019/20 you will need to use the EYU.

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	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. Further Information: NHS RTI FPS Amendments Process
2.11	**Bank Holiday Dates** Employing Authorities need to be aware of the following Easter Bank Holidays: **Good Friday (15th April 2022)** **Easter Monday (18th April 2022)** **Please note that these are non-processing days for BACS.**
2.12	**Week 53** Users are reminded to check if they have a WK53 Pay Period.
2.13	**GB BIK Car and Car Fuel Element** For those employers who are payrolling 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. 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

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	Failure to do this will cause the April payroll to fail. **NB: As of 06-APR-2020 there is a New Input Value on this element - Zero Emission Mileage.** 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. 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 entry less than 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. **Failure to do this will cause the batch element entry to complete in error.**
2.14	**Other** ESR HUB contains information on the following: Reporting Terminations to HMRC following Changes to Aggregation Unique RTI PID for De-Aggregated Assignments
2.15	**National Insurance increase from April 2022** From 6 April 2022 to 5 April 2023 National Insurance contributions will increase by 1.25 percentage points. There is more information on the HMRC Website: National Insurance increase from April 2022

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ACTION REQUIRED

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

FURTHER INFORMATION

In the event of the national Pay Awards being applied after the 1st April 2022, to enable retro processing to complete in a timely manner, organisations may be asked to replan their monthly processing schedule for the period that the awards are applied. We ask that users consider this when preparing their scheduling timetables for the year.

NEXT UPDATE

N/A