


<p>UN3356 1 of 9 17<sup>th</sup> October 2023</p>	<p>Electronic Staff Record Programme USER NOTICE</p>	
<p><b>Title</b></p>	<p>Christmas and New Year 2023/24 Payroll Processing</p>	
<p><b>Purpose</b></p>	<p>To advise Users on Processing Arrangements for the Christmas and New Year period 2023/24</p>	
<p><b>Intended Audience</b></p>	<p>ESR Payroll Managers &amp; Payroll providers.</p>	

**SUBJECT**

Payroll processing guidance – Christmas and New Year 2023/24.

**DETAIL**

The Bank Holidays which fall over Christmas and New Year (25<sup>th</sup>/26<sup>th</sup> December 2023 and 1<sup>st</sup> January 2024) will preclude normal payroll processing. This, together with the custom of many Employing Authorities making payments before Christmas, requires Users to plan their processing schedules in the shortened window of December.


**Please note:** For this year there is no requirement to submit processing schedules for December processing.

Any queries regarding this notice should be raised on a Service Request.

**1. PROCESSING RESTRICTIONS / CONSTRAINTS**

The normal rules of ESR payroll processing still apply.

- a) The Normal Payment date of Weekly payrolls should not be changed as this can impact Tax & NI calculations.
- b) The payroll processing for each employee MUST be run in order of NORMAL payment date to avoid payroll interlocks. Note - Assignments at Terminate Process Assignment and Terminate Assignment still create payroll actions.
- c) There are no restrictions for Retro Pay processing or Rollbacks in December, but users are asked to ensure that they allow sufficient time for processes to complete as queues are likely to be very busy during this time.

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Processing constraints for December.

- a) Paper payslips (Weekly) required for Friday 22<sup>nd</sup> December should be submitted by 11:30am on Thursday 21<sup>st</sup> December.
- b) Paper Payslips (Weekly) required for Tuesday 2<sup>nd</sup> January should be submitted by 11:30am on Friday 29<sup>th</sup> December.

## 2. MONTHLY PAYROLL

If any changes are required to the schedules already submitted in February/March following UN2991, please email the [ESR.IS-ESRScheduling@nhs.net](mailto:ESR.IS-ESRScheduling@nhs.net) mailbox. All changes will be assessed to ensure that they can be accommodated.

If there are no changes to the previously submitted schedules, then it is not necessary to resubmit the Monthly schedule.

## 3. WEEKLY PAYROLL


**If you do not process weekly payroll, please ignore the remainder of this section and go to Section 4 – Important Notes.**

Users are reminded that any changes to BACS processing dates will need to be reflected in ESR or updated when the BACS process is run. BACS processing dates **must** be the last working day before Payment day.

**The Normal payment date for Weekly payrolls should not be amended and must not be moved into a different tax week as this will cause issues with National Insurance and Income Tax calculations.**

If you do not have employees with assignments on both cycles please ignore the remainder of this section and go to Section 4 – Important Notes.

In this section there is guidance on the sequence of processing together with some recommendations to avoid interlocking problems between weekly and monthly payrolls. This applies only to Employing Authorities who have employees with assignments on both pay cycles.

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These recommendations include changing the normal payment date on the monthly payroll calendar. Users should be aware that this date is printed on the employee pay advice and they may wish to notify employees that the date on the payslip may be incorrect in December.

Users are reminded that all payroll processes in ESR **must** be processed in strict chronological order of the normal payment date held on Payroll Description>Period Dates. It is possible to have weekly and monthly payment dates on the same day.


If weekly and monthly payrolls have the same payment date then it is advised to complete one payroll prior to processing the other to avoid potential interlocks with retries and incorrect processing of FPS files at HMRC.

Payroll runs are dated on the **Normal Payment Date** of the period being processed and therefore the normal payment dates for weeks 36, 37, 38, 39 and month 9 must be set in the order that you plan to process the payrolls, regardless of the actual payment dates.

Reminder: There may be more than one period 39 2023 as the name is derived from the number of pay days in the calendar year. This is not an error – but care should be taken to select the correct week.

The actual payment dates are controlled by the BACS process date (one bank working day before payment). An extract from the BACS processing calendar is reproduced at section 5 for Users' guidance.

Attempts to process payrolls in non-chronological order will result in employees with assignments that have already been processed on the later payroll not being processed in the payroll run.

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## Processing Sequence

### NORMAL payment day

Weekly Normal Pay Day:	Wednesday	Thursday	Friday	Processing Sequence
Monthly Pay Day:	6	7	8	W36>M9>W37>W38>W39 or M9>W36>W37>W38>W39
	7-12	8-13	9-14	W36>M9>W37>W38>W39
	13	14	15	W36>W37>M9>W38>W39> or W36>M9>W37>W38>W39
	14-19	15-20	16-21	W36>W37>M9>W38>W39
	20	21	22	W36>W37>W38>M9>W39 or W36>W37>M9>W38>W39
	21-26	22-27	23-28	W36>W37>W38>M9>W39

Some Users may find the processing sequence proscribed by the Normal Payment dates inconvenient, and Users may wish to alter the normal payment dates in ESR **for the Monthly Payroll** so that payrolls can be processed in the required order without causing any interlocks.

Examples are described below – if users have any queries in relation to the action required please log a Service Request.

Examples:


### Monthly Pay Day 11<sup>th</sup> – 14<sup>th</sup> December 2023, normal weekly payday Friday:

Default processing sequence (in sequence of Normal Payment date):

Week 36> (8 <sup>th</sup> Dec)	<b>Month 9&gt;</b> <b>(11<sup>th</sup> - 14<sup>th</sup> Dec)</b>	Week 37> (15 <sup>th</sup> Dec)	Week 38> (22 <sup>rd</sup> Dec)	Week 39> (29 <sup>th</sup> Dec)
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(Dates in brackets are Normal Payment dates)

NOT PROTECTIVELY MARKED

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Recommendation to either:

- (a) Process in the above sequence or  
(b) To allow Month 9 before week 36, alter your payroll calendar to reflect a Normal Payment date for **Month 9** of 8<sup>th</sup> December 2023 to allow processing in the following sequence:

<b>Month 9&gt;</b>	Week 36>	Week 37>	Week 38>	Week> 39
<b>(8<sup>th</sup> Dec)</b>	(8 <sup>th</sup> Dec)	(15 <sup>th</sup> Dec)	(22 <sup>rd</sup> Dec)	(29 <sup>th</sup> Dec)

(Dates in brackets are Normal Payment dates, *Month 9 altered*)

- (c) Or, to allow Week 37 before Month 9, alter your payroll calendar to reflect a Normal Payment date for **Month 9** of 15<sup>th</sup> December 2023 (or any date before W38) to allow processing in the following sequence:

Week 36>	Week 37 >	<b>Month 9 &gt;</b>	Week 38>	Week> 39
(8 <sup>th</sup> Dec)	(15 <sup>th</sup> Dec)	<b>(15<sup>th</sup> Dec)</b>	(22 <sup>rd</sup> Dec)	(29 <sup>th</sup> Dec)

(Dates in brackets are Normal Payment dates, *Month 9 altered*)

Any subsequent changes to proposed and/or agreed schedules should be sent by email to [ESR.IS-ESRScheduling@nhs.net](mailto:ESR.IS-ESRScheduling@nhs.net)

#### 4. IMPORTANT NOTES

During the run up to Christmas, BACS will be extremely busy due to most employers paying their employees early. To mitigate any issues related to this and to allow for contingency, we ask you to process your payrolls as early as possible.


Only one payroll per VPD can run concurrently. Users are requested to ensure that payrolls are submitted in the order that they need to be processed in.

Monthly Pay Runs are restricted to overnight processing only and Users should take care to ensure that the correct order of processing is used to meet their requirements.

There will be additional capacity allocated during core hours for processing Retry payroll run & Retry payroll processing to keep delays to a minimum.

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## 4.1 BACS

Users are reminded that they should send their BACS for

*Monthly Salaries:*

No later than the 4th Bank Working Day before pay day (e.g. Pay day Friday, send no later than Tuesday)

*Weekly Wages:*

No later than 5pm on the 3rd Bank Working Day before pay day (e.g. Pay day Friday, send no later than 5pm Wednesday)

Users are reminded to take into account Bank Holidays when working out the date by which they should send their BACS and that they will need to change the BACS Processing Date if this would fall on a Bank Holiday.


An extract from the BACS processing calendar is reproduced in Section 5 of this notice.

The Weekly Payroll Calendar dates in ESR for BACS and Normal Payment should remain unaltered as if you are running single weeks.

The actual changing of the weekly payment dates, where this is necessary, should be done in the NHS BACS process, where the "Processing Date" needs to be amended to **one bank working day** prior to your required payment date.

In all cases (Weeks 36 to 39 and Month 9) Users must check the BACS process date in the NHS BACS process, and over-ride if necessary.

Ensure you check your BACS Transmission Confirmation Email, upon receipt, to ensure the processing date is correct.

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## 4.2 PAYSLEIPS/P45s (Online & Paper)

### Online Payslips/Electronic P45s

Users are reminded that the date online payslips become visible is controlled by the Payslip offset date on the Period within the Payroll Description. If this field is blank the online payslip will become visible on the Normal Payment date.

We encourage users to consider utilising the Online payslip functionality and make payslips available early where possible.

HMRC have allowed P45s to be emailed to employees for some time, the facility to produce a pdf P45 for emailing is enabled in ESR. Further details on how to do this can be found in the Produce a P45 section in the ESR User Manual.

### Printed payslips/P45s

Users should initiate the NHS Pay Advice/P45 processes for:

#### Monthly Salaries:

No later than 5pm on the 2<sup>nd</sup> working day before delivery of payslips/P45s (e.g. delivery of payslips/P45s on Friday initiate the NHS Pay Advice/P45 processes by 5pm on Wednesday).

#### Weekly Wages:


Not later than 4pm one working day before delivery of payslips/P45s (e.g. delivery of payslips/P45s on Friday, initiate the NHS Pay Advice/P45 processes by 4pm on Thursday).

Not later than 11:30am on December 21<sup>st</sup> for delivery on Friday 22<sup>nd</sup>.

Not later than 11:30am on December 29<sup>th</sup> for delivery on Tuesday 2<sup>nd</sup> January.

***Users are reminded to take Bank Holidays into account when planning deliveries.***

Employees will receive a separate pay advice and BACS payment for each pay period.

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### 4.3 Impact of Christmas scheduling on RTI submissions

HMRC will be expecting the FPS on the normal scheduled pay date for the period, however this may not necessarily be the date that the payment is actually made. In order to meet the HMRC requirement to report the FPS on the expected pay day, the FPS Payment Date (Override) should be used to report the normal payment date where this differs from the actual payment date.


As the FPS contains Year to Date values, it is vital that you create files in the order that the payrolls are processed. These files **must** then be submitted to HMRC in the order they were created.

Please remember to allow for FPS processing times when putting together your operational schedules for the Christmas period to ensure that FPS files are processed in the correct order by HMRC. Users are advised to avoid transferring multiple files on the same day to remove any potential for HMRC to process files in the wrong order.

Note:

It is possible to process FPS files during core hours, but users should be aware that, due to demand, processes may queue and not run immediately.



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## 5. BACS PROCESSING DATES CHRISTMAS AND NEW YEAR 2023/24

An extract from the BACS processing calendar ([bacs-payment-system-processing-calendar-2023.pdf](#)) is reproduced below for guidance. Please refer to the table below:

CHRISTMAS AND NEW YEAR 2023 / 24		
PAYMENT ARRIVAL DATE	PROCESSING DATE	LATEST SUBMISSION DATE
Friday 22 December	Thursday 21 December	Wednesday 20 December
Wednesday 27* December	Friday 22 December	Thursday 21 December
Thursday 28 December	Wednesday 27* December	Friday 22 December
Friday 29 December	Thursday 28 December	Wednesday 27* December
Tuesday 2 January	Friday 29 December	Thursday 28 December
Wednesday 3 January	Tuesday 2 January	Friday 29 December
Thursday 4 January	Wednesday 3 January	Tuesday 2 January

Image of Christmas and New Year 2023/24 BACS processing calendar

### ACTION REQUIRED

Users should consider the information provided above and plan their December processing accordingly.

### FURTHER INFORMATION

Queries on the content of this User Notice should be raised on a Service Request through the ESR Service Desk.

### NEXT UPDATE

No update planned.