


UN3415 1 of 12 6 th March 2024	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 2024.

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

User Notice 1

UN3405 contained the following information:

Communication Date	Expected Completion	Comments
14-FEB-2024	17-MAR-2024	ESR Hub and HMRC online reminders


User Notice 2

This UN contains the following sections:

Communication Date	Expected Completion	Comments
06-MAR-2024	31-MAR-2024	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

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	2.8	Final EPS Submission
	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
	2.15	National Insurance increase from April 2024

HMRC Submission Deadline Information:


HMRC Submission Dates for 2024/25		
	ESR 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	02-APR-2024	06-APR-2024
Final date for EPS (Final for Year) Submission	8-APR-2024	19-APR-2024
Final date for Payment NI / PAYE (Cheque)	8-APR-2024	19-APR-2024
Final date for Payment NI / PAYE (BACS)	8-APR-2024	22-APR-2024
Final date for P60 distributed to all employees	5-MAY-2024	31-MAY-2024
Final date for P11D(b) Submission	9-JUN-2024	06-JUL-2024
Final date for P11D Distribution to employees	9-JUN-2024	06-JUL-2024
Final date for Payment Class 1A NI (Cheque)	7-JUL-2024	19-JUL-2024
Final date for Payment Class 1A NI (BACS)	7-JUL-2024	22-JUL-2024

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2.1	<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 an end date on FPS Submissions.</p> <p>Instead the EPS for March 2024 should be submitted as the ‘Final’ submission for the Year. This must be filed with HMRC before the 19th April 2024.</p> <p>If you have begun Payroll processing for the current year then any adjustments for the previous tax year must be reported to HMRC via an NHS RTI FPS Amendments XML Process 2023/24.</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>EYU submissions will no longer be supported unless run for tax years prior to 2019/20</p> <p>More information on NHS RTI FPS Amendments XML Process and/or EYU can be found in the RTI section in the ESR User Manual.</p> <p>FPS Amendments Process</p>
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2.2	<p><u>ESR Hub</u></p> <p>ESR Hub contains a number of documents surrounding End of Year activities. This section currently includes the documents listed below.</p> <ul style="list-style-type: none"> • Reconciliation • In Year Balance Adjustments • Previous Year Balance Adjustments • Start of Year Request
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>

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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> <p>Follow the navigation path below to change the 12 2024 Calendar Month Normal Payment Date:</p> <p>XXX Payroll Super Administration > Payroll > Payroll Description > Period Dates (B)</p> <p>Examples: Weekly pay day (Thursday 04-APR-2024) The monthly Normal Payment date is to be changed to 04-APR-2024.</p> <p>Weekly pay day (Friday 05-APR-2024) The monthly Normal Payment date is to be changed to 05-APR-2024.</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>
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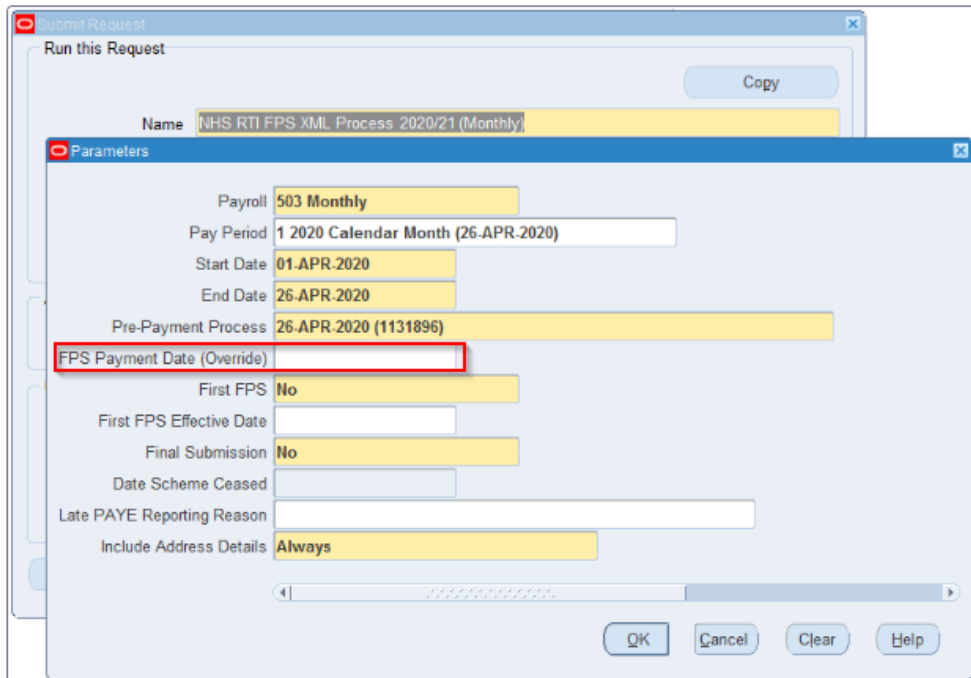
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*1.8 Operation of PAYE and Class 1 National Insurance contributions when the regular date for payment is a non-banking day
When a regular payday falls on a non-banking day (Saturday, Sunday or bank holiday) and because of this payment is made on the:
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.


This can be amended when the FPS is submitted for processing by amending the FPS Payment Date (Override) field:



The screenshot shows a 'Submit Request' dialog box with a 'Parameters' section. The 'FPS Payment Date (Override)' field is highlighted with a red box. The parameters are as follows:


Name	NHS RTI FPS XML Process 2020/21 (Monthly)
Payroll	503 Monthly
Pay Period	1 2020 Calendar Month (26-APR-2020)
Start Date	01-APR-2020
End Date	26-APR-2020
Pre-Payment Process	26-APR-2020 (1131896)
FPS Payment Date (Override)	
First FPS	No
First FPS Effective Date	
Final Submission	No
Date Scheme Ceased	
Late PAYE Reporting Reason	
Include Address Details	Always

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	<p>Further details can be found in NHS ESR User Manual on the following link: Full Payment Submission (FPS)</p>
2.5	<p><u>Tax Code Uplift/ Start of Year</u></p> <p>The Basic Personal Allowance will not change from £12,570 per annum from 06-APR-24.</p> <p>The Emergency Tax Code in ESR remains at 1257 and will be reflected in the exception reports.</p> <p>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.</p> <p>You must run START OF YEAR in all cases.</p> <p>Details on how to run the Start of Year is available on the ESR Hub.</p>
2.6	<p><u>Scheduling - RTI Processes</u></p> <p>There are no special schedules for the RTI End of Year Processes.</p>

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	<p>NHS RTI FPS XML Process 2023/24 (Weekly) and (Monthly) can be run during the day.</p> <p>The NHS RTI EPS Create Process 2023/24 and the NHS RTI EPS XML Process 2023/24 can be run during the day. Note that you must be date tracked to or before 05-APR-2024 to be able to select the relevant EPS date.</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>


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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 2024.</p>
2.9	<p><u>NHS RTI P60 Archive Process</u></p> <p>The ESR Programme recommends using the Online P60 functionality to provide employees with quick and easy access to their P60. Details on how to do this can be found in the NHS ESR User Manual:</p> <p>On-Line P60</p> <p>Where there is a requirement to print P60s, 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 after Release 60.0.0 has been applied. This is due for the weekend of 30th/31st March 2024.</p> <p>If you require 2023/24 P60s printed then you must wait until 06-APR-2024 to submit the NHS RTI P60 Report Process. If you submit the NHS RTI P60 Report Process prior to 06-APR-2024 then the previous year’s template (2022/23) will be used.</p> <p>For further guidance refer to the Real Time Information Tax Year End Guide 2024 which will be made available on ESR Hub following the release.</p>


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2.10	<p><u>NHS RTI FPS Amendments XML Process 2023/24</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 Amendments file.</p> <p>For further guidance refer to the Real Time Information Tax Year End Guide 2024 which will be made available on ESR Hub following the release.</p>
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 (29th March 2024) Easter Monday (1st April 2024)</p> <p>Please note that these are non-processing days for BACS.</p>

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2.12	<p><u>Week 53</u></p> <p>Users with a weekly payday of 4th or 5th April 2024 should check if they are required to run a Week 53 payroll.</p> <p>All Week 53 processing should be complete before the Start of Year process is submitted.</p>
2.13	<p><u>GB BIK Car and Car Fuel Element</u></p> <p>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.</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>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 9999</p> <p>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.</p> <p><u>Failure to do this will cause the batch element entry to complete in error.</u></p>

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2.14	<p><u>Other</u></p> <p>ESR HUB contains information on the following:</p> <p>Reporting Terminations to HMRC following Changes to Aggregation Unique RTI PID for De-Aggregated Assignments</p>
2.15	<p><u>2024 Spring Budget</u></p> <p>The Chancellor has announced that the Spring Budget 2024 will take place on Wednesday 6 March 2024.</p> <p>Any changes that effect ESR will be communicated to Users accordingly.</p>

ACTION REQUIRED

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

FURTHER INFORMATION

N/A

NEXT UPDATE

N/A

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