

UN3725 1 of 11 5 th March 2026	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 2026.

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

User Notice 1

UN3717 contained the following information:

Communication Date	Expected Completion	Comments
12-FEB-2026	13-MAR-2026	ESR Hub and HMRC online reminders

User Notice 2

This UN contains the following sections:

Communication Date	Expected Completion	Comments
05-MAR-2026	31-MAR-2026	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

NOT PROTECTIVELY MARKED

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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
2.15	National Insurance increase from April 2026

HMRC Submission Deadline Information:

HMRC Submission Dates for 2025/26		
	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	05-APR-2026	06-APR-2026
Final date for EPS (Final for Year) Submission	08-APR-2026	19-APR-2026
Final date for Payment NI / PAYE (Cheque)	08-APR-2026	19-APR-2026
Final date for Payment NI / PAYE (BACS)	08-APR-2026	22-APR-2026
Final date for P60 distributed to all employees	05-MAY-2026	31-MAY-2026
Final date for P11D(b) Submission	09-JUN-2026	06-JUL-2026
Final date for P11D Distribution to employees	09-JUN-2026	06-JUL-2026
Final date for Payment Class 1A NI (Cheque)	07-JUL-2026	19-JUL-2026
Final date for Payment Class 1A NI (BACS)	07-JUL-2026	22-JUL-2026

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<p>2.1</p>	<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 2026 should be submitted as the ‘Final’ submission for the Year. This must be filed with HMRC before the 19th April 2026.</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 2025/26 submission.</p> <p>More information on NHS RTI FPS Amendments XML Process can be found in the RTI section in the ESR User Manual.</p> <p>FPS Amendments Process</p>
<p>2.2</p>	<p><u>ESR Hub</u></p> <p>ESR Hub contains a number of documents surrounding End of Year activities.</p> <p>This section currently includes the documents listed below.</p> <ul style="list-style-type: none"> • Reconciliation • In Year Balance Adjustments • Previous Year Balance Adjustments

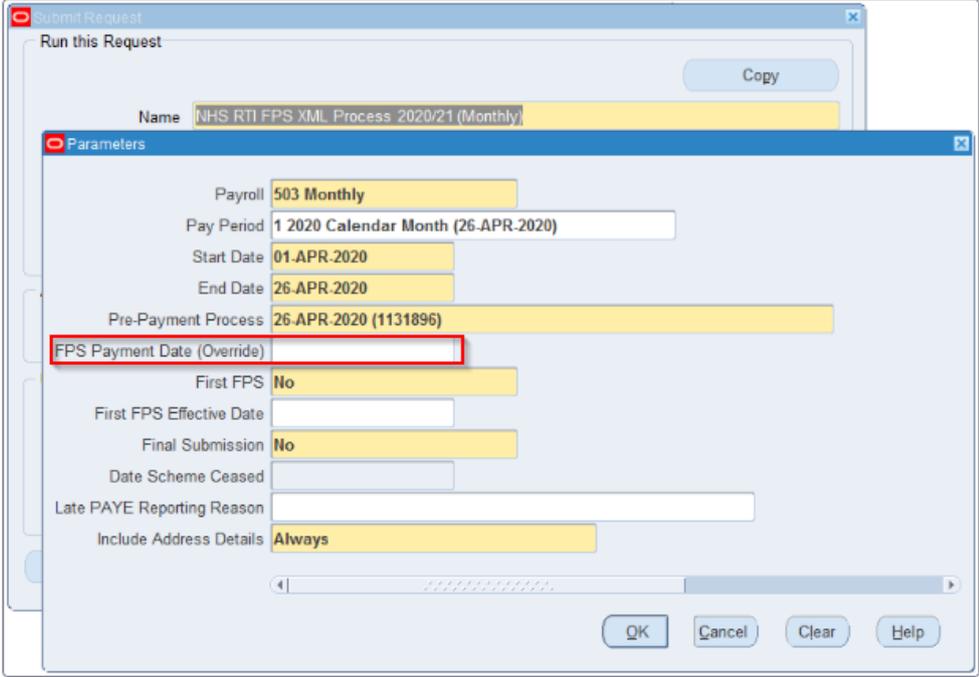
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	<ul style="list-style-type: none"> • Start of Year Request
2.3	<p><u>Supplementary Payroll Processing Month 12 and Week 52</u></p> <p>Users wishing to use the Supplementary facility for Month 12 should ensure that these are scheduled to be run BEFORE 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>
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 2026 Calendar Month Normal Payment Date:</p> <p>XXX Payroll Super Administration > Payroll > Payroll Description > Period Dates</p>

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	<p>(B)</p> <p>Examples:</p> <p>Weekly pay day (Thursday 02-APR-2026) The monthly Normal Payment date is to be changed to 02-APR-2026.</p> <p>Weekly pay day (Friday 03-APR-2026) The monthly Normal Payment date is to be changed to 03-APR-2026.</p> <p><u>Please be aware that these paydays may differ due to Good Friday falling on Friday 03-APR-2026 and Easter Monday on Monday 06-APR-2026.</u></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> <p>This can be amended when the FPS is submitted for processing by amending the FPS Payment Date (Override) field:</p>
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Further details can be found in NHS ESR User Manual on the following link:

[Full Payment Submission \(FPS\)](#)

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<p>2.5</p>	<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-26.</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>
<p>2.6</p>	<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 2025/26 (Weekly) and (Monthly) can be run during the day.</p> <p>The NHS RTI EPS Create Process 2025/26 and the NHS RTI EPS XML Process 2025/26 can be run during the day. Note that you must be date tracked to or before 05-APR-2026 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>

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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 2020/21 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>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 2026.</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: On-Line P60</p> <p>NB: P60s should not be generated until after Release 68.0.0.0 has been applied. This is due for the weekend of 28th/29th March 2026.</p> <p>For further guidance refer to the Real Time Information Tax Year End Guide 2026 which will be made available on ESR Hub following the release.</p>

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<p>2.10</p>	<p><u>NHS RTI FPS Amendments XML Process 2025/26</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>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 2026 which will be made available on ESR Hub following the release.</p>
<p>2.11</p>	<p><u>Bank Holiday Dates</u></p> <p>Employing Authorities need to be aware of the following Easter Bank Holidays:</p> <p>Good Friday (3rd April 2026) Easter Monday (6th April 2026)</p> <p>Please note that these are non-processing days for BACS.</p>

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<p>2.12</p>	<p><u>Week 53</u></p> <p>Users with a usual weekly paydate of 2nd or 3rd April 2026 should check if they are required to run a Week 53 payroll. Please note that 3rd April 2026 is Good Friday so paydates may be adjusted.</p> <p>All Week 53 processing should be complete before the Start of Year process is submitted.</p>
<p>2.13</p>	<p><u>GB BIK Elements</u></p> <p>For those employers payrollling their benefits and using any of the following elements; GB BIK Car and Car Fuel, GB BIK Assets at Emp Disposal or GB BIK Assets Transferred please note these elements will need to be end dated at the end of each tax year and where applicable, re-entered for the following tax year.</p> <p>There is a new process which was introduced in Release 66.0.0.0 - 'NHS SOY Extend GB BIK Elements'. This request will end the recurring GB BIK element entries at the end of the tax year and create new GB BIK element entries at the start of the new tax year. Please refer to RN601 Section 11 for full details. This will be available as soon as the SOY queue has been opened.</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>2026 Spring Budget</u></p> <p>The Chancellor has announced that the Spring Budget 2026 will take place on Tuesday 3 March 2026.</p> <p>Any changes that affect 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