



# ELECTRONIC STAFF RECORD

RN535 Guide to Enhancements and Changes  
Release 57.2.0.0

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# 1 Introduction

The purpose of this document is to provide details of the enhancements to the ESR system in Release 57.2.0.0. The details are grouped in functionality order.

**The changes to functionality outlined in this Release Notice are subject to successful testing. As is normal practice, any amendments to the content of the Release will be communicated in a revised Guide to Enhancement Notice.**

**NOTE:** All Employee data used in this publication is fictional. Any similarity with the names used in this publication with the names of actual persons is purely coincidental and not intentional.

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## 2 **P11D Changes for 2022/23**

The following functional changes have been made to ESR to cater for the P11D 2022/23 legislative updates:

1. All Working Sheets have been modified to reflect the new Tax year 2022-23.
2. For 2022-23, the Number of Days in the Year remain unchanged at 365, as 2023 is not a leap year.
3. Multiplier used in calculating the fuel benefit has increased from £24,600 to £25,300, whereas the basic calculation method remains unchanged.
4. Multiplier used in calculating the van fuel benefit has increased from £669 to £688, whereas the basic calculation method remains unchanged.
5. The cash equivalent value used to calculate the benefit for a van which is available for private use has increased from £3,500 to £3,600.
6. The official rate of interest remains unchanged at 2.00%.
7. In addition, special rules cover cars where the unrounded CO2 emissions figure does not exceed 75.
8. HMRC has published tables to select the appropriate percentage for using in the car benefit calculation, based on CO2 emissions.
9. Fuel Types accepted by HMRC are A, D, and F. The 9 different Fuel Types are reported under the Fuel Types A, D and F (from April 2019).
  - Fuel Type B, C, G, H, P and E will be reported as Fuel Type A.
  - Type L & D will be reported as Fuel Type D.
  - Type F will be reported as Fuel Type F.
10. The format of the P11D and accompanying worksheets has been updated in line with the specification for 2022-23. The XML file produced is also updated to comply with the 2022-23 specification issued by HMRC.
11. Class 1A NI Contributions for 2022/23

Due to the government changing the NI Employers rate twice during 2022/23, the Class 1A NICs for most Benefits in Kind is set as 14.53%. This is made up of the rate at the beginning of year (including the Health and Social Care Levy), then the rates from 06 November 2022. However regardless of when the Benefit in Kind was provided to the employee the same rate is to be used for the whole of the year. Below is an illustration of how the blended rate was calculated by HMRC:

- 7 months from 06-Apr-22 to 05-Nov-22 at 15.05 % = 8.78%
- 5 months from 06-Nov-22 to 05-Apr-23 at 13.8 % = 5.75%
- Total for the year is 14.53%

As per HMRC' instructions any Class 1A contributions calculated in Real Time for employers who were payrolling their Benefits in Kind for 2022/23, the Class 1A rate used was the employer's rate for NIC at the time the payment was made. These contributions were reported in the relevant FPS and therefore do not need to be included in the P11D(b).

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12. From 2022/23 onwards HMRC have requested that employers include the details of benefits where the net taxable amount was zero (i.e. Cost to You minus Amount Made Good gave a net value of zero) in their P11D return. This is a change from the existing HMRC policy whereby any benefit which had a zero rate would be excluded from the P11D return. As a result, ESR has been enhanced to include all benefit in kind details which have been entered against a P11D element. The process has been updated to include all records where a taxable benefit is given, even when the net amount is zero. It is valid for both the P11D XML submission and PDF printout.

The P11D Legislative Process will still show the assignments which have the P11D elements with net taxable amount as zero in the assignments completed with warning status section. However, the warning messages have been amended as shown in the example below:

**Changed From:**

<Employee Name> <Asg No> <Element Name> -Value for Cash Equivalent or Relevant Amount is equal to 0.0.  
Element will not be included into XML.

**Changed To:**

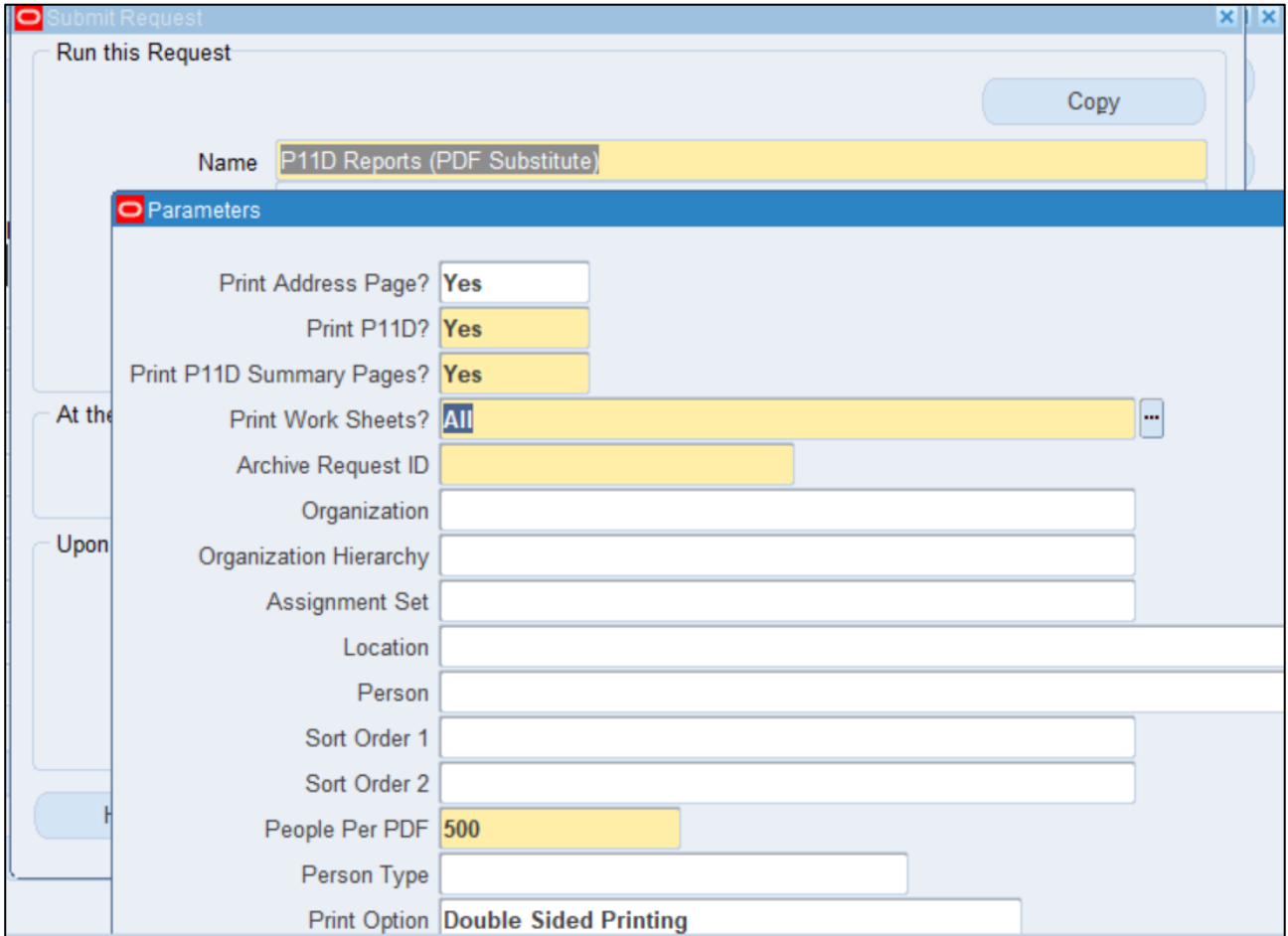
<Employee Name> <Asg No> <Element Name> -Value for Cash Equivalent or Relevant Amount is equal to 0.0

This is only a change for any P11D returns created for 2022/23 onwards.

13. A new concurrent process, P11D Reports (PDF Substitute) has been introduced to print P11D and worksheets from the tax year 2021/22 onwards. The new process will produce the P11D and Worksheets using substitute forms which have been approved by HMRC, instead of using the official HMRC P11D stationery.

For previous tax years, the existing P11D Reports (PDF) will continue to produce the P11D and Working sheets using the official HMRC P11D stationery for the relevant tax year. To ensure the correct process is used, the existing P11D Reports (PDF) process will only show the Archive Request IDs for 2020/21 and before.

The new concurrent process P11D Reports (PDF Substitute) is available to run from XXX Payroll Super Administration URPs. It has the same parameters as the existing P11D Reports (PDF) process. The Archive Request ID drop down will show only the Archive Request IDs from 2021/22 onwards and it will not show the Archive Request IDs from 2020/21 and before.



14. An extra field 'Zero Emission Mileage' has been added for the element 'Car and Car Fuel 2003\_04' with effect from 06 April 2020. This field is available within the Further Entry Information flexfield and is used to store the number of miles an ultra-low emissions car can drive on electric power only. Value should be entered on this field if CO2 emission are within the range 1-50 g/km.

Ensure to complete the field 'Zero Emission Mileage' in the Vehicle Repository where the CO2 emission are within the range 1-50 g/km for the Vehicle.

The 'NHS P11D Extract and BEE Batch Upload' process has been amended to extract the data for the data item – 'Zero Emission Mileage' from the vehicle repository and populate the 'Zero Emission Mileage' available in Further Entry Information for 'Car and Car Fuel 2003\_04' element.

If the value is not entered for 'Zero Emission Mileage' where CO2 emission are within the range 1-50 g/km for the Vehicle then the P11D Legislative Process will produce the following error:

**Error code 7979:** The value for Zero Emission Mileage cannot be blank, because there is a value for CO2 Emission within the range of 1-50 g/km.

Ensure that the Zero Emission Mileage is not entered in the Vehicle Repository where the CO2 emissions are outside the range of 1-50 g/km. If the value is entered for 'Zero Emission Mileage' where CO2 emission is not within the range 1-50 g/km for the Vehicle then the P11D Legislative Process will produce the following error:

**Error code 7978:** The value for Zero Emission Mileage must not be present, because the value for CO2 Emission is not within the range of 1-50 g/km.

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15. You can enter P11D elements for a maximum of two assignments only. If you enter elements for more than two assignments, then the P11D Legislative Process will display an error message in the log file.

**You can enter P11D elements for a maximum of two assignments.**

Follow the steps below to correct the above error for the affected employees:

1. Make a note of the details contained within the P11D Element Entries across all the employee's assignments.
  2. Copy all the P11D entries against the non-primary assignments onto the primary assignment and then purge the entries against the non-primary assignments.
  3. The end result should be all the P11D entries should be against primary assignment.
  4. Rollback the NHS P11D Legislative Process and re-run to create the P11D Archive as normal.
16. The P11D Reports process may produce the P11D in three pages, instead of two, if a single word entered within the 'Make and model' field exceeds 21 characters.
- To prevent this issue, please separate any words longer than 21 characters with a space.
17. The process to send P11D files to Third Party Print supplier for printing remains same. The organisations which are subscribed to the Third Party Print supplier P11D printing need to submit the 'NHS P11D Report Print (PDF)' process by selecting the relevant Request ID of P11D Reports (PDF Substitute).
18. HMRC have announced that from 06 April 2023 all submissions of P11D forms have to be electronic including amendments to previous submissions. Further details can be found in the April 2023 HMRC Employer Bulletin.

**NOTE:** If the Payrolled Benefits (NR) NHS element is used then the Class 1A NIC will have to be manually calculated.



### **3 TYE 2022/23 – Disabled Requests**

In line with HMRC's guidance the following requests have been disabled as they are no longer valid for submission to HMRC:

- NHS RTI FPS XML Process 2022/23
- NHS P46(Car) Archive Process 2022/23
- NHS RTI EPS XML Process 2016/17
- NHS RTI EYU XML Process 2016/17

## **4      Update to Subjective Codes**

The following new Subjective Codes have been created in ESR:

- NHS6066      Nurse Degree Apprentice Band 4
- NHS6108      Trainee Assistant Nursing Practitioner Band 3
- NHS6067      Assistant Nursing Practitioner Band 4
- NHS6068      Trainee Associate Practitioners (AHP/STT) Band 3
- NHS6069      Associate Practitioners (AHP/STT) Band 4
- NHS6103      Rehab Team Leader Band 6
- NHS6104      Rehab Manager Band 7
- NHS6105      Orthotist Band 6
- NHS6106      Orthotist Advanced Band 7
- NHS6107      Orthotist Band 8a