

# Release Note: Legislation Changes for Tax Year 2015

Owner: Payroll

Classification: **INTERNAL – Customers & Fourth Personnel**



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## The Change

People System has been updated to reflect changes in Payroll Legislation for the tax year 2015 /2016.

**Release Date:** 05-Mar-2015

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## Reason for the Change

The following legislation changes take effect from 6th April 2015.

- Transferable Tax Allowance for Married Couples
- 50% Over-riding limit extended to all Tax Codes
- NI for Under 21's
- Student Loan Threshold Updated
- Changes to Statutory Threshold Tables
- RTI files have been updated
- Tax Code uplift
- Employment Allowance

The following people system changes take effect 5th March 2015.

- State Pension Age (see detail provided within this document)
- P32 Screen Changes (see detail provided within this document)
- Death In Service (see detail provided within this document)

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## Customers Affected

This is to be made available to all People System customers using the Payroll Module.

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## Release Notes

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## Transferrable Tax Allowance for Married Couples

- With effect from the 2015/16 tax year, a spouse or civil partner will be able to transfer unused personal tax allowance to their spouse.
- Partners will be entitled to transfer up to £1,050 of their personal tax allowance to their spouse or civil partner provided that the recipient of the transfer is not subject to Income Tax above the basic rate.
- The transferor's personal allowance will be reduced by up to £1,050. The spouse or civil partner receiving the transferred allowance will be entitled to a reduced Income Tax liability of up to £210.
- Two new tax code suffixes will facilitate the transferable allowance. Those taxpayers with a current 'L' suffix tax code will be given an 'N' suffix if they are the 'transferor', and an 'M' suffix if they are the 'recipient'.
- The new tax code suffixes 'M' & 'N' will operate in exactly the same way as the existing suffix codes 'L', 'P', 'T' and 'Y'

### Payroll > Employee > Employee Payroll Info > Pay & Tax Details

Validation around the field "Tax Code" has been updated to allow the user to input a M or N tax code.

The screenshot shows a web form titled "Primary Pay & Tax Details". At the top, there is a table with the following data:

Employee		Employee Number	
Location	.PayrollPay	Job Title	
Start Date	01/04/2015	Termination Date	[ N/A ]

Below the table, there are several fields with dropdown menus and checkboxes, each with a help icon (question mark) to its right:

- Company: [Dropdown menu]
- Pay Basis: [Dropdown menu]
- Tronc?:
- Date Changed Pay Basis: [Dropdown menu] [Dropdown menu] [31]
- Week 1 Month 1?:
- NI Category: A - Standard Rate [Dropdown menu]
- Married Woman's Reduced Rate Election Certificate Held?:
- Certificate of Deferment Held?:
- Tax Code: 1085M [Text input field, highlighted with an orange box]
- Irregular Employment Payment Pattern:  Yes  No

Fig 1 - Tax Code

## 50% Over-riding Limit

- HMRC is introducing new limits to the amount of debt collectible through a tax code. To ensure employees have no more than 50% of their pay deducted, we are extending the 50% overriding limit.
- With effect from 6 April 2015 the 50% overriding limit that applies to K codes only, will apply to all tax codes, (L, M, N, P, T or Y) including D, BR, OT.
- The payroll calculation has been updated.

## National Insurance for Under 21's

From 6 April 2015 employers with employees under 21 years old will no longer have to pay Class 1 secondary National Insurance contributions on earnings up to the Upper Secondary Threshold (UST) for those employees.

The UST is a new band in the National Insurance Tables, which will allow the Government to change the thresholds for under 21's at a later date. The UST for 2015/2016 will be the same rate as the UEL (Upper Earnings Limit). Any Earnings above UST (£815 weekly or £3,532 monthly) will attract Employers National Insurance. The new band has been added to the NI tables within the system.

## New NI Category Letters

The 7 categories are:

- M - not contracted-out standard rate contributions
- Z - not contracted-out deferred rate contributions
- Y - mariners not contracted-out standard rate contributions
- P - mariners not contracted-out deferred rate contributions
- V - mariners contracted-out salary related contributions
- I - contracted-out salary related standard rate contributions
- K - contracted-out salary related deferred rate contributions

Category V, I & K are only valid for tax year 2015/2016, as contracted out earnings cease from 6th April 2016.

Categories Y, P & V have not been implemented into Fourths system as we do not process "Mariners" Payrolls.

### Payroll > Employee > Employee Payroll Info > Pay & Tax Details

The drop down list to select the NI Category has been updated to include the new NI letters.

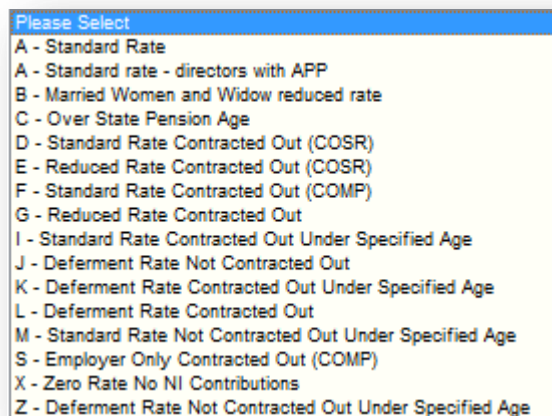


Fig 2 - NI Categories

Validation has been updated to ensure that the user cannot use a NI category letter that is no longer in use (F, G & S) or select an NI category letter which does not match the employee's age.

X, M, Z, I & K can only be selected if the employee is aged between 16 and under 21.

The system has been updated to default the NI category letter for new and existing employees.

- Under 16 Category X
- Between 16 & Under 21 Category M
- Between 22 & State Pension Age Category A
- Over State Pension Age Category C

Each time the payroll closes, the system will check whether the employee has moved to a different age bracket and if so, will automatically update the NI category.

- Category M moves to A
- Category Z moves to J
- Category I moves to D
- Category K moves to L

## **Student Loan Threshold Updated**

The current threshold for 2014-15 is £16,910.00 and the Department for Business, Innovation and Skills have confirmed that from 6 April 2015 the threshold will rise by 2.5% to £17,335.00. The tables have been updated in the system for the new tax year.

## **Changes to Statutory Threshold Tables**

### **Payroll**

As well as updating the tables for the new thresholds for the new tax year, you can view these on the following screen.

**Payroll > Administration > Payroll Statutory Information**

Payroll Statutory Information

Please select the Tax Year 2015/2016

Employment Allowance	
Employment Allowance (Current)	£2000

NI Threshold for 2015			
NI Threshold	Per Week	Per Month	Per Year
Lower earnings limit (LEL)	£112.00	£485.00	£5,824.00
Primary threshold (PT)	£155.00	£672.00	£8,060.00
Secondary threshold (ST)	£156.00	£676.00	£8,112.00
Upper accrual point (UAP)	£770.00	£3,337.00	£40,040.00
Upper earnings limit (UEL)	£815.00	£3,532.00	£42,385.00
Upper secondary threshold (UST)	£815.00	£3,532.00	£42,385.00

Statutory Rates for 2015	
Statutory Pay	Per Week
Statutory Adoption Pay	£139.58
Shared Parental Pay	£139.58
Statutory Parental Pay	£139.58
Statutory Maternity Pay	£139.58
Statutory Sick Pay	£88.45

NI Rates for 2015																						
Earnings Limits	Letter A		Letter B		Letter C		Letter D		Letter E		Letter I		Letter K		Letter L		Letter J		Letter M		Letter Z	
	Employee NIC	Employer NIC	Employee NIC	Employer NIC	Employee NIC	Employer NIC	Employee NIC	Employer NIC	Employee NIC	Employer NIC	Employee NIC	Employer NIC	Employee NIC	Employer NIC	Employee NIC	Employer NIC	Employee NIC	Employer NIC	Employee NIC	Employer NIC	Employee NIC	Employer NIC
<b>Weekly</b>																						
Below £112.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
£112.01 - £155.00	0.00%	0.00%	0.00%	0.00%	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
£155.01 - £156.00	12.00%	0.00%	5.85%	0.00%	-	0.00%	10.60%	0.00%	5.85%	0.00%	10.60%	0.00%	2.00%	0.00%	2.00%	0.00%	2.00%	0.00%	12.00%	0.00%	2.00%	0.00%
£156.01 - £770.00	12.00%	13.80%	5.85%	13.80%	-	13.80%	10.60%	10.40%	5.85%	10.40%	10.60%	10.60%	2.00%	0.00%	2.00%	10.40%	2.00%	13.80%	12.00%	0.00%	2.00%	0.00%
£770.01 - £815.00	12.00%	13.80%	5.85%	13.80%	-	13.80%	12.00%	13.80%	5.85%	13.80%	12.00%	0.00%	2.00%	0.00%	2.00%	13.80%	2.00%	13.80%	12.00%	0.00%	2.00%	0.00%
Over £815.00	2.00%	13.80%	2.00%	13.80%	-	13.80%	2.00%	13.80%	2.00%	13.80%	2.00%	2.00%	13.80%	2.00%	13.80%	2.00%	13.80%	2.00%	13.80%	2.00%	13.80%	2.00%
<b>Monthly</b>																						
Below £485.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
£485.01 - £672.00	0.00%	0.00%	0.00%	0.00%	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
£672.01 - £676.00	12.00%	0.00%	5.85%	0.00%	-	0.00%	10.60%	0.00%	5.85%	0.00%	10.60%	0.00%	2.00%	0.00%	2.00%	0.00%	2.00%	0.00%	12.00%	0.00%	2.00%	0.00%
£676.01 - £3337.00	12.00%	13.80%	5.85%	13.80%	-	13.80%	10.60%	10.40%	5.85%	10.40%	10.60%	0.00%	2.00%	0.00%	2.00%	10.40%	2.00%	13.80%	12.00%	0.00%	2.00%	0.00%
£3337.01 - £3532.00	12.00%	13.80%	5.85%	13.80%	-	13.80%	12.00%	13.80%	5.85%	13.80%	12.00%	0.00%	2.00%	0.00%	2.00%	13.80%	2.00%	13.80%	12.00%	0.00%	2.00%	0.00%
Over £3532.00	2.00%	13.80%	2.00%	13.80%	-	13.80%	2.00%	13.80%	2.00%	13.80%	2.00%	2.00%	13.80%	2.00%	13.80%	2.00%	13.80%	2.00%	13.80%	2.00%	13.80%	2.00%
<b>Yearly</b>																						
Below £5824.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
£5824.01 - £8060.00	0.00%	0.00%	0.00%	0.00%	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
£8060.01 - £8112.00	12.00%	0.00%	5.85%	0.00%	-	0.00%	10.60%	0.00%	5.85%	0.00%	10.60%	0.00%	2.00%	0.00%	2.00%	0.00%	2.00%	0.00%	12.00%	0.00%	2.00%	0.00%
£8112.01 - £40040.00	12.00%	13.80%	5.85%	13.80%	-	13.80%	10.60%	10.40%	5.85%	10.40%	10.60%	0.00%	2.00%	0.00%	2.00%	10.40%	2.00%	13.80%	12.00%	0.00%	2.00%	0.00%
£40040.01 - £42385.00	12.00%	13.80%	5.85%	13.80%	-	13.80%	12.00%	13.80%	5.85%	13.80%	12.00%	0.00%	2.00%	0.00%	2.00%	13.80%	2.00%	13.80%	12.00%	0.00%	2.00%	0.00%
Over £42385.00	2.00%	13.80%	2.00%	13.80%	-	13.80%	2.00%	13.80%	2.00%	13.80%	2.00%	2.00%	13.80%	2.00%	13.80%	2.00%	13.80%	2.00%	13.80%	2.00%	13.80%	2.00%

Fig 3 - Payroll Statutory Information [Payroll Module]

- You will be able to view previous tax years by selecting the relevant tax year from the drop down menu.

## Pensions

As well as updating the tables for the new thresholds for the new tax year, you can view these on the following screen.

**Pension > Administration > Company Setup > Click into Company > Payroll Statutory Information**

Pension Statutory Information

**Orchid Pubs and Dining**

Staging Date: 1st January 2014 31

Pension Regulator Registration Due: 30/04/2014

**For Tax Year 2015**

Qualifying Earnings Lower Threshold		Qualifying Earnings Upper Threshold		Automatic Enrolment Trigger	
Period	Amount	Period	Amount	Period	Amount
Weekly	£112.00	Weekly	£815.00	Weekly	£204.00
Fortnightly	£224.00	Fortnightly	£1,631.00	Fortnightly	£408.00
Lunar	£448.00	Lunar	£3,261.00	Lunar	£816.00
Monthly	£486.00	Monthly	£3,532.00	Monthly	£883.00
Quarterly	£1,456.00	Quarterly	£10,597.00	Quarterly	£2,649.00
Four Calendar Monthly	£1,941.00	Four Calendar Monthly	£14,126.00	Four Calendar Monthly	£3,532.00
Biannual	£2,912.00	Biannual	£21,193.00	Biannual	£5,298.00
Annual	£5,824.00	Annual	£42,380.00	Annual	£10,600.00
Four-Weekly	£448.00	Four-Weekly	£3,261.00	Four-Weekly	£816.00
Five-Weekly	£560.00	Five-Weekly	£4,075.00	Five-Weekly	£1,020.00

**Minimum Contributions for Qualifying Earnings**

01/01/2014 to 30/09/2017		01/10/2017 to 30/09/2018		01/10/2018 onwards	
Minimum Total Contribution	2%	Minimum Total Contribution	5%	Minimum Total Contribution	8%
Minimum Employer Contribution	1%	Minimum Employer Contribution	2%	Minimum Employer Contribution	3%
Required Member Contribution where Employer Contribution is at minimum	1%	Required Member Contribution where Employer Contribution is at minimum	3%	Required Member Contribution where Employer Contribution is at minimum	5%

**Certification on Pensionable Pay for Tier 1**

01/01/2014 to 30/09/2017		01/10/2017 to 30/09/2018		01/10/2018 onwards	
Minimum Total Contribution	3%	Minimum Total Contribution	6%	Minimum Total Contribution	9%
Minimum Employer Contribution	2%	Minimum Employer Contribution	3%	Minimum Employer Contribution	4%
Required Member Contribution where Employer Contribution is at minimum	1%	Required Member Contribution where Employer Contribution is at minimum	3%	Required Member Contribution where Employer Contribution is at minimum	5%

**Certification on Pensionable Pay for Tier 2**

01/01/2014 to 30/09/2017		01/10/2017 to 30/09/2018		01/10/2018 onwards	
Minimum Total Contribution	2%	Minimum Total Contribution	5%	Minimum Total Contribution	8%
Minimum Employer Contribution	1%	Minimum Employer Contribution	2%	Minimum Employer Contribution	3%
Required Member Contribution where Employer Contribution is at minimum	1%	Required Member Contribution where Employer Contribution is at minimum	3%	Required Member Contribution where Employer Contribution is at minimum	5%

**Fig 4 - Payroll Statutory Information [Pensions Module]**

## RTI Files Have Been Updated

HMRC have published RTI guidance updates on a number of data items for April 2015/16, along with the annual updates to the tax year.

### EPS

To allow employers to identify which tax month an EPS credit is allocated to; HMRC has introduced this new data item on the EPS. This enables employers to indicate the tax month the EPS credit should be allocated against.

HMRC have also included validations to make sure that tax months can only be submitted within the relevant allowable period for submission. This means that an EPS credit and a Full Payment Submission (FPS) should both be related to the same tax month.

The following table will help you identify the relevant tax month to use and the allowable period for submission.

Tax Month	Payment Period	Allowable period for submission (dates are inclusive)
1	06/04 – 05/05	6 March to 19 May
2	06/05 – 05/06	6 April to 19 June
3	06/06 – 05/07	6 May to 19 July
4	06/07 – 05/08	6 June to 19 August
5	06/09 – 05/10	6 July to 19 September
6	06/10 – 05/11	6 August to 19 October
7	06/11 – 05/12	6 September to 19 November
8	06/12 – 05/01	6 October to 19 December
9	06/01 – 05/02	6 November to 19 January
10	06/02 – 05/03	6 December to 19 February
11	06/03 – 05/04	6 January to 19 March
12	06/04 – 05/05	6 February onwards

The Tax month is automatically submitted on the EPS and has been added within the 'Recoverable Amounts Year to Date' element on the EPS.

If the EPS is submitted after the allowable period of submission, the EPS will be rejected by HMRC. In this case, the reclaim for that period cannot be claimed and the EPS for the following pay period would need contain the year to date reclaim.

There are 4 data item name changes on the EPS and these are detailed below:

- The element name OSPPRecovered has been renamed to SPPRecovered
- The element name ASPPRecovered has been renamed to ShPPRecovered
- The element name NICCompensationOnOSPP has been renamed to NICCompensationOnSPP
- The element name NICCompensationOnASPP has been renamed to NICCompensationOnShPP

### FPS

There are 2 data item name changes on the FPS and these are detailed below:

- The element name OSPPYTD must be renamed to SPPYTD
- The element name ASPPYTD must be renamed to ShPPYTD



## Tax Code Uplift

- HMRC have confirmed the single allowance tax code is to be increased by 60 for tax suffix code L
- For example: the current 1000L code will increase to 1060L
- The system will update the Tax code in rollover and will restrict uplift to employee records that have no leave date.

## Employment Allowance

From the start of the 2014/15 tax year, HMRC updated legislation to enable employers to claim up to £2000 Employment Allowance by reducing their secondary Class 1 NIC liability.

Connected businesses can only claim the allowance in respect of one PAYE scheme.

See HMRC guidance for more details <https://www.gov.uk/claim-employment-allowance>

Employers only needed to notify of their intention to claim the Employment Allowance once, thereafter the claim will be rolled forward each tax year.

If you took advantage of this allowance in the 14/15 tax year, the system is set up to automatically deduct this amount from your liability.

This allowance is automatically updated and shown on the P32 and also on the HMRC payments screen.

### Payroll > Administration > Company Setup > View P32

□ Edit P32
Close Window

This page must be completed by the 19th of the month, as the "Authorise EPS file to HMRC" flag will submit the electronic EPS file to HMRC.

Total Tax Due	£15,879.75	SSP Recovered	0.00	
Total Student Loans	£466.00	Advance Received from HMRC	0.00	?
Net Income Tax	£16,345.75	SMP Recovered	2580.18	?
Total Gross NIC	£21,966.95	NIC Compensation SMP	0.00	?
Total NIC Holiday	£0.00	OSPP Recovered	839.50	?
Total NIC Rebate	£0.00	NIC Compensation OSPP	0.00	?
Total deductions from NIC	£3,199.68	ASPP Recovered	0.00	?
Net National Insurance	£16,767.27	NIC Compensation ASPP	0.00	?
Amount	£33,113.02	SAP Recovered	0.00	?
Employment Allowance Claimed	£2,000.00	NIC Compensation SAP	0.00	?
		CIS Deductions	0.00	?
		No Payment due on employees or subcontractors paid this period?	<input type="checkbox"/>	?
		Authorise EPS file to HMRC?	<input checked="" type="checkbox"/>	?
		EPS Sent?	<input type="checkbox"/>	?
		Final submission of year?	<input type="checkbox"/>	?
		Final submission of PAYE scheme?	<input type="checkbox"/>	?
		Notes <span style="font-size: x-small;">?</span>		

Fig 5 - View/Edit P32

<b>Tax Due</b>	16345.75
<b>NIC Due</b>	16767.27
<b>NIC Compensation</b>	0.00
<b>CIS Deductions Due</b>	0.00 <input type="button" value="Update"/> <input style="border: 1px solid orange;" type="button" value="?"/>
<b>Reason for Override (CIS Deductions Due) (current: )</b>	<input type="text" value="Select reason ..."/>
<b>Period Starting</b>	06/04/2015
<b>Period Ending</b>	05/05/2015
<b>Payment Due</b>	19/05/2015
<b>Tax Brought Forward</b>	0.00
<b>NIC Brought Forward</b>	0.00
<b>Employment Allowance Claimed</b>	2000.00
<b>Outstanding Employment Allowance</b>	0.00

**Reference**

**Payment Amount**

**Payment Date**

**Payment Made By**

**Complete**

Please be aware that if you are reclaiming SMP, it is dec overall tax bill at 92% which is the standard rate that yo unless you qualify for small employer's relief.

Fig 6 - Edit HMRC Payments

## State Pension Age

The Pensions Act 2014 brought the increase in the State Pension age from 66 to 67 forward by 8 years. The state pension age for men and women will now increase to 67 between 2026 and 2028.

Rather than reaching state pension age on a specific date, people born between 6th April 1960 and 5 March 1961 will reach their state pension age at 66 years and the specified number of months.

HMRC have published tables showing how the legislated increases in state pension age will be phased in.

The system has now been updated to show the state pension age and the date reaching state pension age for each employee.

## Payroll > Employee > Employee Info > Employee Summary

Payroll	
Employee Info   Employee Payroll Info   Exit Employ	
<input type="checkbox"/> Employee Summary	
Employee	.
Location	.PayrollPay
Start Date	01/04/2014
Name	PensionAge Female
Date of Birth	08/10/1960
Age	54
State Pension Age	66 years, 7 months
Date Reaching State Pension Age	08/05/2027
Preferred Name	
Nationality	British

In addition to this, the system will now update the NI category letter to C automatically.

If the employee has reached state pension age in the current pay period, the employee will not pay National Insurance contributions and the NI category will update to letter C.

## P32 Screen Changes

Payroll > Administration > Company Setup > select company > View P32 Details

### Final Submission of Year

HMRC have announced a simplification of the end of year return and have stated that it is now optional to return the end of year questions.

The P32 will now allow you to authorise the EPS to HMRC and save without answering the questions.

You do still however need to tick the Final submission of the year in month 12 to avoid potential fines from HMRC.

Edit P32
Close Window

This page must be completed by the 19th of the month, as the "Authorise EPS file to HMRC" flag will submit the electronic EPS file to HMRC.

Total Tax Due	£18,528.40	SSP Recovered	0.00	
Total Student Loans	£440.00	Advance Received from HMRC	0.00	?
Net Income Tax	£18,968.40	SMP Recovered	2796.77	?
Total Gross NIC	£25,201.60	NIC Compensation SMP	0.00	?
Total NIC Holiday	£0.00	OSPP Recovered	0.00	?
Total NIC Rebate	£0.00	NIC Compensation OSPP	0.00	?
Total deductions from NIC	£2,796.77	ASPP Recovered	0.00	?
Net National Insurance	£22,404.83	NIC Compensation ASPP	0.00	?
Amount	£41,373.23	SAP Recovered	0.00	?
Employment Allowance Claimed	£0.00	NIC Compensation SAP	0.00	?
		CIS Deductions	0.00	?
		No Payment due on employees or subcontractors paid this period?	<input type="checkbox"/>	?
		Authorise EPS file to HMRC?	<input checked="" type="checkbox"/>	?
		EPS Sent?	No	?
		<b>Final submission of year?</b>	<input checked="" type="checkbox"/>	?
		Final submission of PAYE scheme?	<input type="checkbox"/>	?
		Notes <span style="font-size: x-small;">?</span>	0	

**Final Submission of Year Questions - optional**

Did you make any free of tax payments to an employee?

Did anyone else pay expenses or in any way provide vouchers or benefits to any of your employees while they were employed by you during the year?

Did anyone employed by a person or company outside the UK work for you in the UK for 30 days or more in a row?

Have you paid any of an employees pay to someone other than the employee for example to a school?

Completed forms P11d and P11d(b) are due?

Are you a Service Company and have operated the Intermediaries legislation (chapter 8 of part 2 of ITEPA, sometimes known as IR35)?

Fig 7 - Final Submission of Year Checkbox

- There is now additional validation on the P32 screen that details what the pay period is and that the P32 will be locked once OK is pressed.

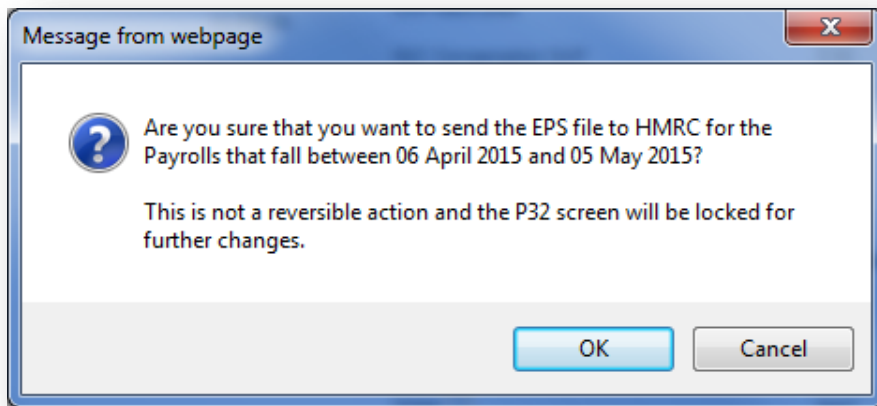


Fig 8 - EPS File Submission Verification

### Final Submission of PAYE Scheme

When the Final submission of the PAYE scheme is ticked, the system will validate whether there is an end date in company set up.

**Edit P32** Close Window

This page must be completed by the 19th of the month, as the "Authorise EPS file to HMRC" flag will submit the electronic EPS file to HMRC.

**The page cannot be processed because of the following errors**

If PAYE scheme has ceased please go to Company Set Up and add End Date for scheme.

Total Tax Due	£100.00	SSP Recovered	0.00	
Total Student Loans	£0.00	Advance Received from HMRC	0.00	?
Net Income Tax	£100.00	SMP Recovered	0.00	?
Total Gross NIC	£0.00	NIC Compensation SMP	0.00	?
Total NIC Holiday	£0.00	OSPP Recovered	0.00	?
Total NIC Rebate	£0.00	NIC Compensation OSPP	0.00	?
Total deductions from NIC	£0.00	ASPP Recovered	0.00	?
Net National Insurance	£0.00	NIC Compensation ASPP	0.00	?
Amount	£100.00	SAP Recovered	0.00	?
Employment Allowance Claimed	£0.00	NIC Compensation SAP	0.00	?
		CIS Deductions	0.00	?
		No Payment due on employees or subcontractors paid this period?	<input type="checkbox"/>	?
		Authorise EPS file to HMRC?	<input type="checkbox"/>	?
		EPS Sent?	No	?
		Final submission of year?	<input type="checkbox"/>	?
		Final submission of PAYE scheme?	<input checked="" type="checkbox"/>	?
		Notes ?		
			Cessation Date 19.04.2015	

**Final Submission of PAYE Scheme Questions - optional**

Did you make any free of tax payments to an employee?

Did anyone else pay expenses or in any way provide vouchers or benefits to any of your employees while they were employed by you during the year?

Did anyone employed by a person or company outside the UK work for you in the UK for 30 days or more in a row?

Have you paid any of an employees pay to someone other than the employee for example to a school?

Completed forms P11d and P11d(b) are due?

Are you a Service Company and have operated the Intermediaries legislation (chapter 8 of part 2 of ITEPA, sometimes known as IR35)?

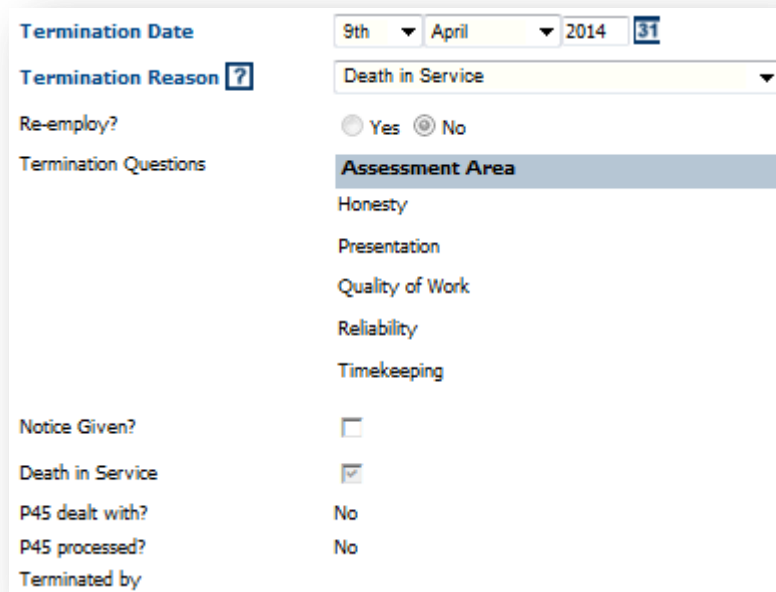
**Save**

In addition, the system will validate if you selected both Final submission of PAYE scheme and Final submission of the year.

## Death in Service

HR > Employee > Employee Info > Termination Details  
Payroll > Employee > Employee Info > Termination Details

The functionality in the system has been updated to replace the 'Deceased' Termination reason with 'Death In Service' and the deceased flag has been renamed to 'Death In Service'



The screenshot shows a web form for 'Termination Details'. The 'Termination Date' is set to 9th April 2014. The 'Termination Reason' dropdown is set to 'Death in Service'. The 'Re-employ?' radio buttons are set to 'No'. The 'Assessment Area' section is expanded, showing 'Honesty', 'Presentation', 'Quality of Work', 'Reliability', and 'Timekeeping'. The 'Death in Service' checkbox is checked, while 'Notice Given?', 'P45 dealt with?', and 'P45 processed?' are unchecked.

Termination Date	9th April 2014
Termination Reason	Death in Service
Re-employ?	<input type="radio"/> Yes <input checked="" type="radio"/> No
Termination Questions	<b>Assessment Area</b> Honesty Presentation Quality of Work Reliability Timekeeping
Notice Given?	<input type="checkbox"/>
Death in Service	<input checked="" type="checkbox"/>
P45 dealt with?	No
P45 processed?	No
Terminated by	

Fig 9 - Death in Service Termination Reason

- When the 'Death In Service' termination reason is selected, the 'Death In Service' flag will set to Yes automatically and the 'Re-employ?' flag will set to No automatically.
- The system will validate the screen with the 'Death In Service' flag set to Yes with any other reason than 'Death In Service' as the termination reason.
- Once this termination reason has been successfully saved, the NI category will update to X automatically.