PAYE Recognition Scenarios
2012/13 Tax Year

The following scenarios are designed to test distinct areas of Payroll, in all cases the following assumptions should be made unless notified otherwise.

1. If no Employment Start Date is shown then a Start Date of 01/01/2008 should be used.
2. Any Statutory Payments made should be paid on top of any amount shown in the Pay column e.g. if SSP of £120.00 is due in the Period and the Pay column shows £600 then total pay for the period would be £720.00. When only the statutory payment is payable in the pay period "0.00" will be shown in the payment column. The amount of statutory payment due should still be paid and we will check your results to ensure the amount is correct.
3. Unless stated otherwise, the Working pattern should be 5 days per week, Monday to Friday.
4. The scenarios use dates, rates and thresholds applicable to the 2012-2013 tax year.
5. The tax code is operated on a cumulative basis unless M1 or W1 is shown after the tax code.

Each scenario should have 1 or more employees initially set up as per the setup data shown, the payroll should then be ran for each period making any changes as detailed in the Additional Information column and making payments as per the Pay column.

If your software does not support some of the payroll functions covered here e.g. Aggregation of Earnings or Directors NI, do not run that particular test and advise us when you return the results.

Change log

Scenario	Change	From
Employer 1	Employer started trading date changed to 01/11/2011.	V1
Employer 1	Following text added to set up "This employer joins RTI in June 2012, the first FPS should contain details for everyone employed since the beginning of the tax year. If your product supports the EAS functionality, you should also use this scenario to provide an example of an EAS message."	V2
TAX1	Pay and Tax details removed from P45 information.	V1
TAX1	Text added to clarify that an NVR request is only necessary if the RTI software supports this functionality.	V2
TAX1	New payment amounts in months 3,4 and 5.	V2
NI2	Title removed.	V2
NI2	Text added to clarify that an NVR request is only necessary if the RTI software supports this functionality.	V2
NI2	Address removed.	V2
NI2	Hyphenated forename added.	V2
SSP3	June sick absence start date amended from 14/06/12 to 15/06/12.	V2
Miss Maternity	Payroll ID removed.	V2
PW-005	Pay for March 2012 changed (Pay is shown in Additional Notes field).	V1
PW-005	Employment start date changed from 01/12/11 to 12/11/11.	V1
PW-008	Additional Notes field in the set up amended to remove the 0T tax code in the 2nd employment. You may still use OT for the 2nd employment if you prefer, but any suitable tax code will be fine.	V2
DEF_432-2A1	Tax code D1 removed, please apply tax code relevant to P46 information.	V2
DEF_432-2A1	N INO of RZ123456 added.	V2
Leave12	This is a new employee.	V2
Introduction (page 1)	Point 5 has been added to confirm that tax code are operated on a cumulative basis unless M1 or W1 is shown after the tax code.	V3
NI2	Confirmation of retirement age added.	
DIR1	The reference to a childcare voucher has been changed to a payroll benefit of £150 per month.	V3
DEF_432-2A1	Underscore in payroll id changed to "-" . DEF-423-2A1	V3
DEF-423-2A1	The NINO is not notified until month 11 so it has been moved from the test set up table to Month 11 in the run schedule.	V3
DEF-423-2A1	Month 9 info has been amended to confirm the P46 is incomplete.	V3

Leave12	Employment start date added 01/11/2011	V3
Employer 2	Wording changed to "This Employer started Trading on 30/12/2001 and is a sub contractor in the Construction Industry Scheme, as a result CIS deductions of £20 are made each week from payments they receive."	V2
Employer 2 PW-008	The payroll id has changed from PW-008 to Weekly 7. There are further amdts to this scenario below	V2
Employer 2 PW008 (Now called Weekly 7)	Week 22, addition of "*Employee provides the P45 produced by this company in Week 11.*"	V2
Employer 2 PW008 (Now called Weekly 7)	Surname amended to include "St " (space after t)	V2

Employer 1

Name: Whitfields Wonderful Whale Emporium

This Employer started Trading on 01/11/2011 and is eligible for NIC Holiday.

All employees are paid on the last day of the month.

The employees for Employer 1 are listed on the following pages.

This employer joins RTI in June 2012, the first FPS should contain details for everyone employed since the beginning of the tax year. If your product supports the EAS functionality, you should also use this scenario to provide an example of an EAS message.

Pay Id	TAX1
Title	Mr
Forename(s)	John
Surname	TaxTests
Address	1 Tax Test Road PAYE Town PA4 3WS
DOB	23/01/1972
Gender	Male
NINO	WA489444C
Tax Code	45L M1
NI table letter	A
Student Loans	No
Additional Notes	

Month	Payment	Additional Information
1	39.00	Employee starts employment 20/04/2012 and provides a P45 Part 2 which shows: Box 1: 856/D1A Box 2: Box 3: Mr John TaxTests Box 4: 15/04/2012 Box 5: Blank Box 6: 45L M1 Box 7: Month: 01 Total Pay to date BLANK Total Tax to date BLANK
2	39.25	
3	2903.24	
4	2903.25	
5	2903.26	
6	12538.24	
7	12538.25	Employees pay Id is changed to JK-45/3
8	12538.26	
9	12539.25	
10	1500.00	Tax Code is changed to NT Employee resigns 31/01/2013

RTI products only: please also include this Employee within a NINO Verification request if your product supports this functionality.

Pay Id	NI2
Title	
Forename(s)	Lisa-Marie
Surname	National-Insurance
Address	
DOB	15/08/1951
Gender	Female
NINO	AB342165A
Tax Code	747L
NI table letter	B
Student Loans	No
Employment Start Date	01/12/2011
Additional Notes	

Month	Payment	Additional Information
1	589.04	
2	619.76	
3	619.76	
4	3650.00	
5	3450.00	
6	3540.04	Employee is divorced 05/09/2012
7	3540.05	
8	3540.30	
9	3862.36	Employee is provided with a Christmas Box of £100.00
10	5895.77	Reaches retirement age 06/01/2013 under transitional arrangements for increasing state pension age for women.
11	4100.26	Employee is reimbursed £20.50 for Travelling expenses.
12	4323.13	

RTI products only: please also include this Employee within a NINO Verification request if your product supports this functionality.

Pay Id	SSP3
Title	Mrs
Forename(s)	Margaret Joan
Surname	O'Ssp
Address	3 SSP Road Sickly District Illtown Flushire OX1 2CD
DOB	01/07/1958
Gender	Female
NINO	NS546765A
Tax Code	747L
NI table letter	A
Student Loans	No
Employment Start Date	01/12/2011
Additional Notes	Work pattern Tues - Fri

Monthly	Payment	Additional Information
1	1400.00	Sick from 16/04/2012 to 19/04/2012
2	1200.00	Sick from 11/05/2012 to 13/05/2012
3	400.00	Starts long term Sick leave 15/06/2012
4	0.00	
5	0.00	
6	0.00	
7	0.00	
8	0.00	
9	0.00	Returns to work 01/01/2013
10	600.00	
11	700.00	
12	1100.00	

Pay Id	
Title	Miss
Forename(s)	Michelle
Surname	Maternity
Address	4 & 4a SMP Road Testshire SM43 1PA
DOB	15/04/1989
Gender	Female
NINO	TA352166D
Tax Code	D0
NI table letter	A
Student Loans	Yes
Employment Start Date	21/01/2012
Additional Notes	

Monthly	Payment	Additional Information
1	10000.00	
2	2546.32	
3	2800.12	
4	3624.15	Employee notifies you that they are pregnant EWC =21/10/2012 wishes to start SMP on 25/09/2012
5	3624.15	
6	3000.00	
7	0.00	
8	0.00	
9	0.00	
10	0.00	
11	0.00	
12	0.00	

Pay Id	PW-005
Title	Mr
Forename(s)	David Michael
Surname	Paternitypay
Address	Flat 5 OSPP Lane Testshire AS43 1PP
DOB	05/05/1973
Gender	Male
NINO	BB745326A
Tax Code	BR
NI table letter	A
Student Loans	No
Employment Start Date	12/11/11
Additional Notes	Employee received £755.79 pay in March 2012

Monthly	Payment	Additional Information
1	548.36	Employee notifies you that they are expecting a child and supplies form SC3 as follows: Due Date: 12/08/2012 I would like my OSPP to start on date baby is born – Yes I want to be away from work for 2 weeks. All declarations etc are correctly completed.
2	642.15	
3	520.14	On 26/06/2012 the employees child is born early and employee requests OSPP to start from that date.
4	450.00	
5	450.24	
6	600.12	Employee notifies you that they wish to take ASPP and supplies form SC7 as below: Due Date: 12/08/2012 Actual Date of Birth: 26/06/2012 I would like ASPP to start on: 14/11/2012 Date my ASPP is expected to end: 25/03/2013 I would like my APL to end on 25/03/2013 Details of the mother of the child Surname: Pay First Names: Lucy Address: Same as fathers. Date SMP period started: 26/06/2012 Date intend to return to work: 14/11/2012 Date stopped or intend to stop receiving SMP: 13/11/2012 National Insurance Number: NS341212A All declarations etc are correctly completed.
7	705.21	
8	201.24	
9	0.00	
10	0.00	
11	0.00	
12	0.00	

Pay Id	DIR1
Title	Mr
Forename(s)	T R
Surname	Directorson
Address	Flat 6 Directorship Lane Directorshire TS43 1SA
DOB	12/11/1961
Gender	Male
NINO	HW111563C
Tax Code	K40
NI table letter	A
Student Loans	No
Employment Start Date	01/12/2011
Additional Notes	In addition to the payments below this employee receives a payroll benefit of £150 per month (for example health insurance).

Monthly	Payment	Additional Information
1	1200.00	
2	1250.00	
3	1399.00	
4	1000.00	
5	2600.00	On 13/08/2012 employee is appointed as a Director.
6	2024.00	
7	100.00	
8	2000.00	
9	7000.00	
10	280.00	
11	12175.00	
12	3500.00	

Pay Id	PW-008
Title	Dr
Forename(s)	Michael Joseph
Surname	Aggregation
Address	8 Aggregation Road Testshire TS43 8SA
DOB	08/08/1958
Gender	Male
NINO	
Tax Code	747L
NI table letter	D
Student Loans	No
Employment Start Date	01/12/2011
Additional Notes	Has a 2nd employment with this employer and National Insurance is deducted at Category A in the 2nd employment.

Monthly	Payment	Additional Information
1	700.00	2nd Employment pays £300.00
2	1500.00	2nd Employment pays £250.00
3	3000.00	2nd Employment pays £1000.00
4	2893.82	2nd Employment pays £451.24
5	400.00	2nd Employment pays £1000.00 Employee resigns 2nd employment on 30/08/2012
6	2893.84	
7	800.00	
8	800.00	Employee leaves employment 29/11/2012

Pay Id	DEF-432-2A1
Title	Mr
Forename(s)	Harold
Surname	Deferment
Address	9 Deferment Heights Defertown DT45 1DF
DOB	15/04/1987
Gender	Male
NINO	
Tax Code	
NI table letter	A
Student Loans	No

Monthly	Payment	Additional Information
9	610.00	Employee joins company on 15/12/2012 and provides P46 with present circumstances Box C ticked. However, the form is incomplete because no National Insurance Number has been provided.
10	1500.00	
11	2917.00	Enter NINO RZ123456 Employer receives form CA2700 confirming that this employee is entitled to Deferment of Class 1 National Insurance.
12	2893.82	

Pay Id	Leave12
Title	Mr
Forename(s)	John
Surname	Leaver
Address	
DOB	12/04/1980
Gender	Male
NINO	NS456781A
Tax Code	D1
NI table letter	D *See note
Student Loans	No
Employment Start Date	01/11/2011

Monthly	Payment	Additional Information
1	1500.00	Employee leaves employment 30/04/2012

* Note: If your software does not support contracted out category letters please use category A instead.

Employer 2

Name: McGowans Massive Mole Superstore

This Employer started trading on 30/12/2001 and is a sub contractor in the Construction Industry Scheme, as a result CIS deductions of £20 are made each week from payments they receive.

This employer ceased trading on 06/09/2012

Employees is paid Weekly every Thursday

This employer has 1 employee detailed below.

Pay Id	Weekly 7
Title	Miss
Forename(s)	Francis
Surname	St Weekly
Address	26 Rue De Rivoli Paris France
DOB	03/04/1958
Gender	Female
NINO	SC342166B
Tax Code	45L W1
NI table letter	A
Student Loans	Yes
Additional Notes	

Week	Payment	Additional Information
1	682.82	
2	682.83	
3	682.84	
4	2893.82	
5	2893.83	
6	2893.84	
7	800.00	Tax Code changed to 500L Cumulative
8	800.00	
		Employee is now irregularly paid
11	2400.00	Employee leaves employment 16/06/2012
22	310.23	Employee rejoins company on 31/08/2012 for 1 week. Employee provides the P45 produced by this company in Week 11.

Following the submission of the final return. It is realised that there was an overpayment of £100.00 in Week 22 for this employee and an amendment is required.

Employer 3

Name: Patchetts World of Plants

This Employer started Trading on 01/01/2000.

This is a Pension Only scheme.

Payments are made on the last day of the month.

The 2 employees for Employer 3 are listed on the following pages

Pay Id	Pensions1
Title	Lady
Forename(s)	Penelope
Surname	Pensionby-Smythe
Address	Manor House Pension City Pensionshire PN2 4FS
DOB	01/10/1940
Gender	Female
NINO	ZT999199C
Tax Code	45L
NI table letter	
Student Loans	No

Monthly	Payment	Additional Information
1	39.00	
2	39.25	
3	2955.24	
4	2955.25	
5	2955.26	
6	12538.24	
7	12538.25	
8	12538.26	
9	12539.25	
10	1500.00	Tax Code is changed to NT
11	500.00	
12	1200.00	

Pay Id	Pensions2
Title	Ms
Forename(s)	Susan Louise
Surname	Pensionpayer
Address	11 Pensions Street Pens Pensionshire PN4 2DA
DOB	14/06/1932
Gender	Female
NINO	TX621875D
Tax Code	45L
NI table letter	
Student Loans	No

Monthly	Payment	Additional Information
1	589.04	
2	619.76	
3	619.76	
4	3650.00	
5	3450.00	
6	3540.04	
7	3540.05	
8	3540.3	
9	3862.36	
10	5895.77	
11	4100.26	
12	4323.13	