

ADDITIONAL PAYROLL
TEST DATA
2010/2011

CONTENTS

ADDITIONAL PAYROLL TEST DATA	3
INTRODUCTION	3
2010/2011 AGGREGATION OF EARNINGS CALCULATIONS	4
NO APPROPRIATE PERSONAL PENSION HELD.....	4
APPROPRIATE PERSONAL PENSION HELD.....	5
2010/2011 PART WEEK PAYMENTS AND KEEP IN TOUCH (KIT) DAYS FOR STATUTORY PAYMENTS	7
GENERIC PAYROLL REPORT FILE.....	12

ADDITIONAL PAYROLL TEST DATA

Introduction

1) The Additional Test Data document is a resource to assist payroll software developers by providing test data for some payroll functions that are NOT included in the current Payroll Standard and Pensioner Payroll Standard test requirements.

2) This documents provides test data for:

- 2010/2011 Aggregation of Earnings
- 2010/2011 Part week payments and Keep In Touch days for Statutory Payments

There is also some information about a Generic Payroll Report File. This file will help Employers and HMRC staff to reduce any disruption to a business while undergoing an Employer Compliance Review.

If you have any queries about the data contained within this document please contact the **Payroll Standard Helpline on 0845 91 59146** (calls are charged at local rates).

Please check HMRC's website at www.hmrc.gov.uk/ebu/testdata.htm on a regular basis for updates to this document. Please also see this web page to add your e-mail address to our contacts list so you are notified when updates to our test data documents are made.

2010/2011 AGGREGATION OF EARNINGS CALCULATIONS

Please note that Aggregation of Earnings procedures apply to National Insurance only. These tests are to prove that National Insurance is calculated correctly when an employee receives two payments for the same period from the same employer. One payment is at A rate National Insurance and the other is at D rate.

These tests show Aggregation of Earnings for A and D rate, however the same situation could arise when any two Contracted Out and not Contracted-Out rates are added together (e.g. B and E). All tests use the exact percentage method for calculations.

- Expected Results in the Employee and Employer columns for A and D display the gross NI.
- EE rebate and ER rebate results display the full amount due **before** any of the EE rebate is deducted and/or transferred to the employer.
- NI category letter(s) indicate the category under which these earnings and NI results would be recorded on the P14.
- Net EE and Net ER columns display the net amount due after any rebate has been deducted and/or transferred to the employer.
- The total Net NI is the Net EE and the Net ER added together.
- “R” denotes refund.

No Appropriate Personal Pension held

Pay from Department 1 is at D rate.

Pay from Department 2 is at A rate.

The Employee does not hold an Appropriate Personal Pension (APP).

Calculations are based on weekly pay.

TEST CONDITIONS	EXPECTED RESULTS				
	Employee		Employer		Net NI
					EE ER Total
PAY: Dept 1 95.04 Dept 2 15.00	A 0.00		A 0.00		A 0.00 0.00 0.00
PAY: Dept 1 95.05 Dept 2 15.00	A 0.00		A 0.01		A 0.00 0.01 0.01
PAY: Dept 1 95.06 Dept 2 15.00	A 0.01		A 0.01		A 0.01 0.01 0.02
PAY: Dept 1 97.16 Dept 2 15.00	D 0.00 Rebate 0.00 A 0.24		D 0.00 Rebate 0.00 A 0.28		D 0.00 0.00 0.00 A 0.24 0.28 0.52
PAY: Dept 1 97.17 Dept 2 15.00	D 0.00 Rebate 0.00 A 0.24		D 0.00 Rebate 0.01 A 0.28		D 0.00 -0.01 -0.01 A 0.24 0.28 0.52
PAY: Dept 1 97.37 Dept 2 15.00	D 0.00 Rebate 0.00 A 0.26		D 0.00 Rebate 0.01 A 0.30		D 0.00 -0.01 -0.01 A 0.26 0.30 0.56
PAY: Dept 1 97.38 Dept 2 15.00	D 0.00 Rebate 0.01 A 0.26		D 0.00 Rebate 0.01 A 0.30		D 0.00 -0.02 -0.02 A 0.26 0.30 0.56

TEST CONDITIONS	EXPECTED RESULTS							
	Employee			Employer			Net NI	
						EE	ER	Total
PAY: Dept 1 110.06 Dept 2 15.00	D 0.00	Rebate 0.21		D 0.00	Rebate 0.48	D 0.00	-0.69	-0.69
	A 1.65			A 1.92		A 1.65	1.92	3.57
PAY: Dept 1 110.07 Dept 2 15.00	D 0.01	Rebate 0.21		D 0.01	Rebate 0.48	D 0.00	-0.67	-0.67
	A 1.65			A 1.92		A 1.65	1.92	3.57
PAY: Dept 1 250.00 Dept 2 50.00	D 13.16	Rebate 0.21		D 12.74	Rebate 0.48	D 12.95	12.26	25.21
	A 5.50			A 6.40		A 5.50	6.40	11.90
PAY: Dept 1 600.00 Dept 2 170.04	D 46.06	Rebate 0.21		D 44.59	Rebate 0.48	D 45.85	44.11	89.96
	A 18.70			A 21.76		A 18.70	21.76	40.46
PAY: Dept 1 600.00 Dept 2 170.05	D 46.06	Rebate 0.21		D 44.59	Rebate 0.48	D 45.85	44.11	89.96
	A 18.70			A 21.77		A 18.70	21.77	40.47
PAY: Dept 1 600.00 Dept 2 170.06	D 46.06	Rebate 0.21		D 44.59	Rebate 0.48	D 45.85	44.11	89.96
	A 18.71			A 21.77		A 18.71	21.77	40.48
PAY: Dept 1 780.00 Dept 2 50.00	D 63.14	Rebate 0.21		D 61.34	Rebate 0.48	D 62.93	60.86	123.79
	A 5.50			A 6.40		A 5.50	6.40	11.90
PAY: Dept 1 1080.00 Dept 2 249.00	D 75.03	Rebate 0.21		D 131.61	Rebate 0.48	D 74.82	131.13	205.95

Appropriate Personal Pension held

Pay from Department 1 is at D rate.

Pay from Department 2 is at A rate.

The Employee holds an Appropriate Personal Pension (APP).

Calculations are based on weekly pay.

TEST CONDITIONS	EXPECTED RESULTS							
	Employee			Employer			Net NI	
						EE	ER	Total
PAY: Dept 1 10.00 Dept 2 87.16	D 0.00	Rebate 0.00		D 0.00	Rebate 0.00	D 0.00	0.00	0.00
PAY: Dept 1 10.00 Dept 2 87.17	D 0.00	Rebate 0.00		D 0.00	Rebate 0.01	D 0.00	-0.01	-0.01
PAY: Dept 1 10.00 Dept 2 87.37	D 0.00	Rebate 0.00		D 0.00	Rebate 0.01	D 0.00	-0.01	-0.01
PAY: Dept 1 10.00 Dept 2 87.38	D 0.00	Rebate 0.01		D 0.00	Rebate 0.01	D 0.00	-0.02	-0.02
PAY: Dept 1 10.00 Dept 2 100.06	D 0.00	Rebate 0.16		D 0.00	Rebate 0.37	D 0.00	-0.53	-0.53
	A 0.00			A 0.00		A 0.00	0.00	0.00
PAY: Dept 1 10.00 Dept 2 100.07	D 0.01	Rebate 0.16		D 0.01	Rebate 0.37	D 0.00	-0.51	-0.51
	A 0.00			A 0.00		A 0.00	0.00	0.00

TEST CONDITIONS	EXPECTED RESULTS							
	Employee		Employer			Net NI		
						EE	ER	Total
PAY: Dept 1 10.00 Dept 2 109.62	D 0.90 A 0.00	Rebate 0.01	D 0.87 A 0.00	Rebate 0.01	D 0.89 A 0.00	0.86 0.00	1.75 0.00	
PAY: Dept 1 10.00 Dept 2 109.63	D 0.90 A 0.00	Rebate 0.00	D 0.88 A 0.00	Rebate 0.01	D 0.90 A 0.00	0.87 0.00	1.77 0.00	
PAY: Dept 1 10.00 Dept 2 109.83	D 0.92 A 0.00	Rebate 0.00	D 0.89 A 0.00	Rebate 0.01	D 0.92 A 0.00	0.88 0.00	1.80 0.00	
PAY: Dept 1 10.00 Dept 2 109.84	D 0.92 A 0.00	Rebate 0.00	D 0.89 A 0.00	Rebate 0.00	D 0.92 A 0.00	0.89 0.00	1.81 0.00	
PAY: Dept 1 10.00 Dept 2 110.04	D 0.94 A 0.00	Rebate 0.00	D 0.91 A 0.00	Rebate 0.00	D 0.94 A 0.00	0.91 0.00	1.85 0.00	
PAY: Dept 1 10.00 Dept 2 110.05	D 0.94 A 0.00	Rebate 0.00	D 0.91 A 0.01	Rebate 0.00	D 0.94 A 0.00	0.91 0.01	1.85 0.01	
PAY: Dept 1 10.00 Dept 2 110.06	D 0.94 A 0.01	Rebate 0.00	D 0.91 A 0.01	Rebate 0.00	D 0.94 A 0.01	0.91 0.01	1.85 0.02	
PAY: Dept 1 30.00 Dept 2 255.00	D 2.82 A 15.95	Rebate 0.00	D 2.73 A 18.56	Rebate 0.00	D 2.82 A 15.95	2.73 18.56	5.55 34.51	
PAY: Dept 1 170.00 Dept 2 600.00	D 15.98 A 53.90	Rebate 0.00	D 15.47 A 62.72	Rebate 0.00	D 15.98 A 53.90	15.47 62.72	31.45 116.62	
PAY: Dept 1 170.04 Dept 2 600.00	D 15.98 A 53.90	Rebate 0.00	D 15.47 A 62.72	Rebate 0.00	D 15.98 A 53.90	15.47 62.72	31.45 116.62	
PAY: Dept 1 170.05 Dept 2 600.00	D 15.98 A 53.90	Rebate 0.00	D 15.48 A 62.72	Rebate 0.00	D 15.98 A 53.90	15.48 62.72	31.46 116.62	
PAY: Dept 1 170.06 Dept 2 600.00	D 15.99 A 53.90	Rebate 0.00	D 15.48 A 62.72	Rebate 0.00	D 15.99 A 53.90	15.48 62.72	31.47 116.62	
PAY: Dept 1 170.06 Dept 2 800.05	D 6.09 A 75.90	Rebate 0.00	D 21.76 A 88.33	Rebate 0.00	D 6.09 A 75.90	21.76 88.33	27.85 164.23	
PAY: Dept 1 270.00 Dept 2 1080.00	A 85.80		A 158.72		A 85.80	158.72	244.52	

20010/2011 PART WEEK PAYMENTS AND KEEP IN TOUCH (KIT) DAYS FOR STATUTORY PAYMENTS

The tests below use a Statutory Maternity Pay (SMP) test scenario to show how the part week payments are calculated but the same method is used to calculate part week payments for Statutory Adoption Pay (SAP) and Statutory Paternity Pay (SPP). Similarly, the KIT days in the SMP test scenario below could also be applied to SAP.

The Expected Results show how the part week payment is made up for each pay period. “SR” in the text represents the Standard Rate of SMP.

The Statutory Payment technical specifications are available from www.hmrc.gov.uk/ebu/ebu_paye_ts.htm

PAYROLL STANDARD REQUIREMENTS

Accredited software must allow users to keep track of the number of KIT days taken. We are not specifying what method should be used because there are many ways in which this could be done. But as a minimum requirement, for example, we would accept a box that could be overtyped with the revised total every time a KIT day is taken or perhaps a free text field used to record the days and/or dates. If you have any doubts about whether your product will meet this requirement you can speak to your usual Payroll Support Team contacts or ring the Payroll Standard Helpline 0845 91 59146.

Part Week Payments are not part of the Payroll Standard testing but we will continue to provide test data in this document for developers who wish to incorporate this functionality.

TEST DESCRIPTION	TEST DATA	EXPECTED RESULT
<p>Test 1</p> <p>SMP is paid for 39 weeks.</p> <p>The start date of SMP entitlement can be any day of the week.</p> <p>Part payment of SMP weeks is allowed.</p> <p>Up to 10 KIT days are allowed without loss of SMP entitlement.</p> <p>Standard rate for 10/11 shown as SR in calculation</p>	<p>EWC 04.04.2010</p> <p>Start date of SMP is 18.03.2010</p> <p>Employee is paid monthly on the last day of the month and receives £2000.00 per month.</p> <p>Earnings rate is £415.39</p> <p>KIT days are taken as follows:</p> <p>05/04/2010 – 09/04/2010 (5 KIT days taken)</p> <p>06/09/2010 – 10/09/2010 (5 KIT days taken)</p>	<p>Software pays monthly amounts of SMP as follows:</p> <p>March Thu 18th – Wed 31st = 2 x £415.39</p> <p>April Thu 1st – Fri 30th = (4 x £415.39) + (2 x SR)/7</p> <p>May Sat 1st – Mon 31st = (5x SR)/7 + 3 x SR + (5 x SR)/7</p> <p>June Tue 1st – Wed 30th = (2 x SR)/7 + 4 x SR</p> <p>July Thu 1st – Sat 31st = 4 x SR + (3 x SR)/7</p> <p>Aug Sun 1st – Tue 31st = (4 x SR)/7 + 3 x SR + (6 x SR)/7</p> <p>Sept Wed 1st – Thu 30th = (1 x SR)/7 + 4 x SR + (1 x SR)/7</p> <p>Oct Fri 1st – Sun 31st = (6 x SR)/7 + 3 x SR + (4 x SR)/7</p> <p>Nov Mon 1st – Tue 30th = (3 x SR)/7 + 3 x SR + (6 x SR)/7</p> <p>Dec Wed 1st – Wed 15th = (1 x SR)/7 + 2 x SR</p> <p>The order of calculation for each separate part week calculation is: multiply the weekly entitlement by the number of days in the part week, then divide by 7 [Do not calculate a rounded daily rate]. The result of this calculation should be rounded up to the next penny.</p>

TEST DESCRIPTION	TEST DATA	EXPECTED RESULT
<p>Test 2 SMP is paid for 39 weeks.</p> <p>The start date of SMP entitlement can be any day of the week.</p> <p>Part payment of SMP weeks is allowed.</p> <p>Entitlement to a complete week of SMP at the Standard rate is lost for each day at work which exceeds the KIT entitlement of 10 days.</p> <p>Standard rate for 10/11 shown as SR in calculation</p>	<p>EWC 23.05.10</p> <p>Start date of SMP is 05.04.10</p> <p>Employee is paid weekly on a Thursday and receives £500.00 per week.</p> <p>Earnings rate is £450.00</p> <p>KIT days are taken as follows:</p> <p>12/04/2010 – 16/04/2010 (5 KIT days taken)</p> <p>26/04/2010 – 30/04/2010 (5 KIT days taken)</p> <p>04/05/2010 (1 KIT day taken)</p>	<p>The Maternity Pay Period runs from 05.04.10 – 02.01.11.</p> <p>Software pays weekly amounts of SMP as follows:</p> <p>5th Apr – 8th Apr = (4 x 450)/7</p> <p>9th Apr – 15th Apr = (3 x 450)/7 + (4 x 450)/7</p> <p>16th Apr – 22nd Apr = (3 x 450)/7 + (4 x 450)/7</p> <p>23rd Apr – 29th April = (3 x 450)/7 + (4 x 450)/7</p> <p>30th Apr – 6th May = (3 x 450)/7</p> <p>7th May – 13th May = (4 x 450)/7</p> <p>14th May – 20th May = (3 x 450)/7 + (4 x 450)/7</p> <p>21st May – 27th May = (3 x 450)/7 + (4 x SR)/7</p> <p>28th May – 03rd June = (3 x SR)/7 + (4 x SR)/7</p> <p>4th Jun – 10th Jun = (3 x SR)/7 + (4 x SR)/7</p> <p>and so on until final week</p> <p>31st Dec – 2nd Jan = (3 x SR)/7</p> <p>The order of calculation for each separate part week calculation is: multiply the weekly entitlement by the number of days in the part week, then divide by 7 [Do not calculate a rounded daily rate]. The result of this calculation should be rounded up to the next penny.</p>

TEST DESCRIPTION	TEST DATA	EXPECTED RESULT
<p>Test 3</p> <p>SMP is paid for 39 weeks.</p> <p>The start date of SMP entitlement can be any day of the week.</p> <p>Part payment of SMP weeks is allowed.</p>	<p>EWC 18.04.10</p> <p>Start date of SMP is 05.04.10</p> <p>Employee is paid 2-weekly on a Friday and receives £200.00 per 2-weeks. The first pay day in this test is 16th April.</p> <p>Earnings rate is £90.00</p> <p>Earnings rate is less than the Standard Rate</p> <p>No KIT days are taken</p>	<p>The Maternity Pay Period runs from 05.04.10 – 02.01.11.</p> <p>Software pays 2-weekly amounts of SMP as follows:</p> <p>5th Apr – 16th Apr = 1 x 90.00 + (5 x 90.00)/7</p> <p>17th Apr – 30th Apr = (2 x 90.00)/7 + (1 x 90.00) + (5 x 90.00)/7</p> <p>01st May – 14th May = (2 x 90.00)/7 + (1 x 90.00) + (5 x 90.00)/7</p> <p>and so on until</p> <p>11th Dec – 24th Dec = (2 x 90.00)/7 + (1 x 90.00) + (5 x 90.00)/7</p> <p>25th Dec – 02nd Jan = (2 x 90.00)/7 + (1 x 90.00)</p> <p>The order of calculation for each separate part week calculation is: multiply the weekly entitlement by the number of days in the part week, then divide by 7 [Do not calculate a rounded daily rate]. The result of this calculation should be rounded up to the next penny.</p>

TEST DESCRIPTION	TEST DATA	EXPECTED RESULT
<p>Test 4</p> <p>SMP is paid for 39 weeks.</p> <p>The start date of SMP entitlement can be any day of the week.</p> <p>Part payment of SMP weeks is allowed.</p> <p>Entitlement to a complete week of SMP at the lower rate is lost for each day at work which exceeds the KIT entitlement of 10 days.</p> <p>Standard rate for 10/11 shown as SR in calculation</p>	<p>EWC 04.04.10</p> <p>Start date of SMP is 04.03.10</p> <p>Employee is paid 4-weekly on a Friday and receives £850.00 per 4-weeks.</p> <p>Earnings rate is £191.25</p> <p>KIT days are taken as follows:</p> <p>22/03/2010 (1st day) 12/04/2010 (2nd day) 03/05/2010 (3rd day) 17/05/2010 (4th day) 07/06/2010 (5th day) 28/06/2010 (6th day) 12/07/2010 (7th day) 02/08/2010 (8th day) 16/08/2010 (9th day) 06/09/2010 (10th day) 20/09/2010 (11th day) 18/10/2010 (12th day) 08/11/2010 (13th day)</p>	<p>The Maternity Pay Period runs from 04.03.10 – 01.12.10</p> <p>Software pays 4-weekly amounts of SMP as follows:</p> <p>4th Mar – 12th Mar = 1 x 191.25 + (2 x 191.25)/7</p> <p>13th Mar – 9th Apr = (5 x 191.25)/7 + (3 x 191.25) + (2 x 191.25)/7</p> <p>10th Apr – 7th May = (5 x 191.25)/7 + (3 x SR) + (2 x SR)/7</p> <p>8th May – 4th June = (5 x SR)/7 + (3 x SR) + (2 x SR)/7</p> <p>5th June – 2nd July = (5 x SR)/7 + (3 x SR) + (2 x SR)/7</p> <p>3rd July – 30th July = (5 x SR)/7 + (3 x SR) + (2 x SR)/7</p> <p>31st July – 27th Aug = (5 x SR)/7 + (3 x SR) + (2 x SR)/7</p> <p>28th Aug – 24th Sept = (5 x SR)/7 + (2 x SR) + (2 x SR)/7</p> <p>25th Sept – 22nd Oct = (5 x SR)/7 + (2 x SR) + (2 x SR)/7</p> <p>23rd Oct – 19th Nov = (5 x SR)/7 + (2 x SR) + (2 x SR)/7</p> <p>20th Nov – 1st Dec = (5 x SR)/7 + (1 x SR)</p> <p>The order of calculation for each separate part week calculation is: multiply the weekly entitlement by the number of days in the part week, then divide by 7 [Do not calculate a rounded daily rate]. The result of this calculation should be rounded up to the next penny.</p>

GENERIC PAYROLL REPORT FILE

The following information has been provided by the Data Conversion and Analysis Team who are part of HMRC's Large Business Service. **Please direct all enquiries on this report file to the contact points below.**

Employer Compliance officers from HMRC visit employers on a regular basis. The visits are designed to ensure that Payroll is being operated correctly and that other issues relating to employees, such as expense payments, are being dealt with correctly. To help these visits run smoothly and to cut down the time spent at the employers premises, Employer Compliance officers are asking employers to provide a set of payroll data from their software in advance of the visit. The data is being requested from employers in the Employer Compliance officers opening letter. If provided, this data will be used to:

- carry out various payroll checks off site, and
- allow the Employer Compliance officer to specify the payroll records he/she wants to examine further during the visit.

The payroll checks will be carried out by HMRC staff using a macro running in the audit tool IDEA. The problem, from an employer's perspective, is how to provide the data. There is no question that the data items will all be present in the software and some packages may well already have the facility to produce reports containing most if not all of the data.

The data is being requested in flat file or csv format (using an "!" as the delimiter). HMRC are encouraging developers to consider incorporating the facility to export this data, through the Report Writing suite within their software.

The record definition follows this note. It will immediately be obvious to developers that the record definition is similar to that of the P14 end of year on line submission. This was a deliberate decision taken to ensure that the additional development time required by software houses is kept to a minimum.

This record definition is the same as that given in previous years before the introduction of the Upper Accrual Point (UAP), but it can still be used for compliance visits on 10/11 payroll data. The definition explains how the UAP should be dealt with for 10/11. It is expected that a new version of the record definition will be available in the coming months.

Technical enquiries should be directed to William Wilson. His direct dial number is 0121 535 6870, e-mail william.wilson@hmrc.gsi.gov.uk. General enquiries to Dave Gibb on 0131 4697311, e-mail dave.gibb@hmrc.gsi.gov.uk

Field number	Generic Flat File Field Name	Maximum Field Length
	<i>Validation Rules</i>	
	Alpha = A-Z (upper case) a-z (lower case)	
	Numeric = 0-9	
	Alphanumeric = A-Z (upper case) a-z (lower case) Numeric = 0-9	
1	Tax year end <i>Must be numeric - nnnn</i>	4
2	Pay period number <i>Must be numeric - nn - to show week / month number</i>	2
3	Pay frequency <i>Must be either Weekly, Fortnightly, Four weekly, Monthly, Quarterly or Annually</i>	11
4	National insurance number <i>Must be valid format</i>	9
5	Employee's date of birth <i>If specified must be a valid calendar date (format CCYYMMDD)</i>	8
6	Gender <i>Must be "M" or "F"</i>	1
7	Employee's Staff (Works/payroll) number <i>Must be Alphanumeric if specified</i>	20
8	Company Director Indicator <i>Must be "Y" or "" if specified</i>	1
9	Employee's surname <i>Character 1 must be Alpha; remaining characters must be Alphanumeric</i>	35
10	Employee's first forename or initial <i>Character 1 must be Alpha; remaining characters must be Alphanumeric</i>	35
11	Employee's second forename or initial <i>Character 1 must be Alpha; remaining characters must be Alphanumeric</i>	35
12	Employee's address Line 1 <i>If specified must be Alphanumeric</i>	35

13	Employee's address Line 2 <i>If specified must be Alphanumeric</i>	35
14	Employee's address Line 3 <i>If specified must be Alphanumeric</i>	35
15	Employee's address Line 4 <i>If specified must be Alphanumeric</i>	35
16	Employee's address – postcode <i>If specified must be Alphanumeric</i>	8
17	Employee's address – country <i>If specified must be Alphanumeric</i>	35
18	NI Category <i>Must be Alpha</i>	1
19	Earnings at the Lower Earnings Limit (LEL), (where earnings reach or exceed the LEL) this period <i>Must be numeric</i>	6 (pence) plus -ve sign
20	Earnings above the LEL, up to and including the Earnings Threshold (ET) this period <i>Must be numeric</i>	6 (pence) plus -ve sign
21	Earnings above the ET, up to and including the Upper Earnings Limit (UEL) this period <i>Must be numeric</i> <i>For 2009/10 onwards, this field should be used to report the total amount of pay between the ET and the Upper Accrual Point (UAP) plus the total amount of pay between the UAP and the UEL.</i>	6 (pence) plus -ve sign
22	Earnings above the UEL this period <i>Must be numeric</i>	11 (pence) plus -ve sign
23	Total NICable pay for the period (including any pay over the UEL) <i>This can be used as an alternative to fields 19-22. If used, fields 19-22 must be left blank.</i> <i>Must be numeric</i>	11 (pence) plus -ve sign
24	Total of employee's and employer's contributions payable this period <i>Must be numeric</i>	11 (pence) plus -ve sign
25	Employee's contributions payable this period <i>Must be numeric</i>	10 (pence) plus -ve sign
26	NIC holidays claimed this period (OBSOLETE) <i>To be left blank or populated with 0.00 - field is now obsolete</i>	6 (pence) plus -ve sign

27	Statutory Sick Pay (SSP) this period <i>Must be numeric</i>	6 (pence) plus -ve sign
28	Statutory Maternity Pay (SMP) this period <i>Must be numeric</i>	11 (pence) plus -ve sign
29	Statutory Paternity Pay (SPP) this period <i>Must be numeric</i>	8 (pence) plus -ve sign
30	Statutory Adoption Pay (SAP) this period <i>Must be numeric</i>	8 (pence) plus -ve sign
31	Date of starting <i>If specified must be a valid calendar date (format CCYYMMDD)</i>	8
32	Date of leaving <i>If specified must be a valid calendar date (format CCYYMMDD)</i>	8
33	Taxable pay in previous employment(s) <i>Must be numeric</i>	11 (pence) plus -ve sign
34	Tax deducted in previous employment(s) <i>Must be numeric</i>	11 (pence) plus -ve sign
35	Total Gross pay in this period <i>Must be numeric</i>	11 (pence) plus -ve sign
36	Cumulative taxable pay this employment <i>Must be numeric</i>	11 (pence) plus -ve sign
37	Cumulative tax deducted in this employment <i>Must be numeric</i>	11 (pence) plus -ve sign
38	Taxable pay this period <i>Must be numeric</i>	11 (pence) plus -ve sign
39	Tax deducted this period <i>Must be numeric</i>	11 (pence) plus -ve sign
40	Non-taxable pension contributions in this period <i>Must be numeric</i>	7 (pence) plus -ve sign
41	Student Loan Deductions in this period	7 (pence) plus -ve sign
42	Tax code.	7
43	Week 1 / Month 1 indicator	1

	<i>Must be "W" or "M" if specified</i>	
44	Tax Credits in this period (OBSOLETE) <i>To be left blank or populated with 0.00 - field is now obsolete</i>	7
45	SVR <i>To be left blank - Reserved for future use</i>	1
46	S_EOP <i>"To date" indicator - Indicates whether the "Total" fields are cumulative to the start of "This" period or include the "This" period figures, i.e. if period 12 data has been requested, would the cumulative figures submitted run up to the end of period 11 (being to the start of the period in question), or would they include the period 12 figures (being to the end of the period in question) Must be either "S" (for start of period) or "E" (for end of period)</i>	1

NOTES

- 1 The values listed in the specification should be provided for a range of Pay Periods (possibly across Pay Years) – with one record for each employee on the relevant Payroll in each Pay Period. In other words, you do not want a separate file for each Pay Period to be examined.
2. If an employee has two NI categories in operation during any of the Pay Periods, then that employee should have **two** records – one for each NI category, with all other values repeated in both records