



# ADDITIONAL PAYROLL TEST DATA



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## 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 Tax calculations
- 2010/2011 NI category validation tests
- 2009/2010 Aggregation of Earnings
- 2009/2010 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](http://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 TAX CALCULATIONS

These tests are in accordance with the PAYE Tax Table Routines Technical Specification at [www.hmrc.gov.uk/ebu/ebu\\_paye\\_ts.htm](http://www.hmrc.gov.uk/ebu/ebu_paye_ts.htm) For testing purposes these tests use the following rates and bandwidths:-

20% rate for taxable pay up to and including £37400

40% rate for taxable pay above £37400 up to and including £150,000

50% rate for taxable pay above £150,000

Unless otherwise stated, it is assumed that payments are made on the last day of the PAYE week or the last day of the calendar month as appropriate.

### Monthly pay

TEST CONDITIONS				EXPECTED RESULTS		
Pay Period	Frequency	Pay	Tax Code	Tax basis	To Date	Tax This Period
1	Monthly	15000.81	30L	cumulative	5614.16	5614.16
2	Monthly	15000.81	30L	cumulative	11228.33	5614.17
3	Monthly	15000.81	30L	cumulative	16842.50	5614.17
4	Monthly	15000.81	30L	cumulative	22456.66	5614.16
5	Monthly	15000.81	30L	cumulative	28070.83	5614.17
6	Monthly	15000.81	30L	cumulative	33685.00	5614.17
7	Monthly	15000.81	30L	cumulative	39299.16	5614.16
8	Monthly	15000.81	30L	cumulative	44913.33	5614.17
9	Monthly	15000.81	30L	cumulative	50527.50	5614.17
10	Monthly	15000.81	30L	cumulative	56141.66	5614.16
11	Monthly	15000.81	30L	cumulative	61755.83	5614.17
12	Monthly	15000.81	30L	cumulative	67370.00	5614.17

**Variable monthly pay**

TEST CONDITIONS				EXPECTED RESULTS		
Pay Period	Frequency	Pay	Tax Code	Tax basis	To Date	Tax This Period
1	Monthly	2000.00	45L	cumulative	392.20	392.20
2	Monthly	0.00	45L	cumulative	384.60	-7.60
3	Monthly	16750.00	45L	cumulative	5584.00	5199.40
4	Monthly	1500.00	45L	cumulative	5545.46	-38.54
5	Monthly	500.00	45L	cumulative	5106.53	-438.93
6	Monthly	600.00	45L	cumulative	4708.00	-398.53
7	Monthly	1200.00	45L	cumulative	4549.46	-158.54
8	Monthly	13600.00	45L	cumulative	9350.93	4801.47
9	Monthly	3000.00	45L	cumulative	9912.00	561.07
10	Monthly	0.00	45L	cumulative	9273.46	-638.54
11	Monthly	3000.00	45L	cumulative	9834.93	561.47
12	Monthly	1000.00	45L	cumulative	9596.40	-238.53

**Weekly pay**

TEST CONDITIONS				EXPECTED RESULTS		
Pay Period	Frequency	Pay	Tax Code	Tax Basis	To Date	Tax This Period
1	Weekly	3010.77	412L	cumulative	1033.19	1033.19
2	Weekly	3010.77	412L	cumulative	2066.38	1033.19
3	Weekly	3010.77	412L	cumulative	3100.07	1033.69
4	Weekly	3010.77	412L	cumulative	4133.26	1033.19
5	Weekly	3010.77	412L	cumulative	5166.46	1033.20
6	Weekly	3010.77	412L	cumulative	6200.15	1033.69
7	Weekly	3010.77	412L	cumulative	7233.34	1033.19
8	Weekly	3010.77	412L	cumulative	8266.53	1033.19

**Variable weekly pay**

TEST CONDITIONS				EXPECTED RESULTS		
Pay Period	Frequency	Pay	Tax Code	Tax Basis	To Date	Tax This Period
1	Weekly	0.00	500L	cumulative	0.00	0.00
2	Weekly	300.00	500L	cumulative	21.40	21.40
3	Weekly	10000.00	500L	cumulative	3708.57	3687.17
4	Weekly	5800.00	500L	cumulative	6127.76	2419.19
5	Weekly	100.00	500L	cumulative	5697.46	-430.30
6	Weekly	2985.00	500L	cumulative	6709.65	1012.19
7	Weekly	1550.00	500L	cumulative	7017.07	307.42
8	Weekly	50.00	500L	cumulative	6854.83	-162.24

## **2010-2011 VALIDATION TESTS FOR NI CATEGORY LETTER**

The tests on the next page show changes to our 09/10 NI category General Validation tests. These new tests will apply from 6<sup>th</sup> April 2010.

The reason for this change is the gradual increase in pension age for women from 60 to 65 which begins on 6<sup>th</sup> April 2010.

**HMRC Payroll Standard accredited products and services must meet these minimum requirements from 6<sup>th</sup> April 2010.**

**If your accredited software will achieve the same results as the tests below but in a different way you must get in touch with us to get agreement that it meets the accreditation requirements.**

**Email: [SDSTeam@hmrc.gsi.gov.uk](mailto:SDSTeam@hmrc.gsi.gov.uk)**

TEST DATA CHANGES FROM 2009/2010 to 2010/2011 are shown in red text below.

TEST NUMBER	NI category letter	Core Payroll Standard Pensioner Payroll Standard		
1.12  (1.12 is the test number for the equivalent tests in Part 1 of our Payroll Test Data)			B	Prompt for valid certificate displayed
			C	Prompt for proof of date of birth
			J	Prompt for valid certificate of deferment displayed
			<b>NEW WARNING MESSAGE FOR FEMALE EMPLOYEES ONLY</b> Date of birth at age 60 or over and any change of NI category letter is entered. For this test enter category A.	Warning message displayed: Has this employee reached state pension age? If so, Category C applies.
			<b>MALES AND FEMALES</b> Date of Birth at age 65 <del>State pension age</del> on system date and A to NI category	Warning message displayed * see below
			<b>MALES AND FEMALES</b> Date of Birth at age 65 <del>State pension age</del> on system date and B to NI category	Warning message displayed * see below
			<b>MALES AND FEMALES</b> Date of Birth at age 65 <del>State pension age</del> on system date and J to NI category	Warning message displayed * see below
			Category X	Input accepted
<p>* These NI categories do not apply when the employee is over pension age. Category C applies when the employee is over pension age but category C cannot be allocated until proof of date of birth has been seen. This is a warning message rather than an error message to prevent software users being forced to enter category C before they have actually seen proof that an employee is over pension age.</p>				

## 2009/2010 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 93.04 Dept 2 17.00	A 0.00		A 0.00		A 0.00 0.00 0.00
PAY: Dept 1 93.05 Dept 2 17.00	A 0.00		A 0.01		A 0.00 0.01 0.01
PAY: Dept 1 93.06 Dept 2 17.00	A 0.01		A 0.01		A 0.01 0.01 0.02
PAY: Dept 1 95.16 Dept 2 17.00	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 95.17 Dept 2 17.00	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 95.37 Dept 2 17.00	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 95.38 Dept 2 17.00	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
PAY: Dept 1 110.06 Dept 2 17.00	D 0.00 Rebate 0.24 A 1.87		D 0.00 Rebate 0.55 A 2.18		D 0.00 -0.79 -0.79 A 1.87 2.18 4.05

TEST CONDITIONS	EXPECTED RESULTS						
	Employee		Employer		Net NI		Total
					EE	ER	
PAY: Dept 1 110.07 Dept 2 17.00	D 0.01 A 1.87	Rebate 0.24	D 0.01 A 2.18	Rebate 0.55	D 0.00 A 1.87	-0.77 2.18	-0.77 4.05
PAY: Dept 1 250.00 Dept 2 50.00	D 13.16 A 5.50	Rebate 0.24	D 12.74 A 6.40	Rebate 0.55	D 12.92 A 5.50	12.19 6.40	25.11 11.90
PAY: Dept 1 600.00 Dept 2 170.04	D 46.06 A 18.70	Rebate 0.24	D 44.59 A 21.76	Rebate 0.55	D 45.82 A 18.70	44.04 21.76	89.86 40.46
PAY: Dept 1 600.00 Dept 2 170.05	D 46.06 A 18.70	Rebate 0.24	D 44.59 A 21.77	Rebate 0.55	D 45.82 A 18.70	44.04 21.77	89.86 40.47
PAY: Dept 1 600.00 Dept 2 170.06	D 46.06 A 18.71	Rebate 0.24	D 44.59 A 21.77	Rebate 0.55	D 45.82 A 18.71	44.04 21.77	89.86 40.48
PAY: Dept 1 780.00 Dept 2 50.00	D 63.14 A 5.50	Rebate 0.24	D 61.34 A 6.40	Rebate 0.55	D 62.90 A 5.50	60.79 6.40	123.69 11.90
PAY: Dept 1 1080.00 Dept 2 249.00	D 75.03	Rebate 0.24	D 131.61	Rebate 0.55	D 74.79	131.06	205.85

### 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		Total
					EE	ER	
PAY: Dept 1 10.00 Dept 2 85.16	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 85.17	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 85.37	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 85.38	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 A 0.00	Rebate 0.16	D 0.00 A 0.00	Rebate 0.37	D 0.00 A 0.00	-0.53 0.00	-0.53 0.00
PAY: Dept 1 10.00 Dept 2 100.07	D 0.01 A 0.00	Rebate 0.16	D 0.01 A 0.00	Rebate 0.37	D 0.00 A 0.00	-0.51 0.00	-0.51 0.00
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



TEST CONDITIONS	EXPECTED RESULTS						
	Employee		Employer		Net NI		
					EE	ER	Total
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

## **2009/2010 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](http://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><b>Test 1</b></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 09/10 shown as <b>SR</b> in calculation</p>	<p>EWC 05.04.2009</p> <p>Start date of SMP is 18.03.2009</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>06/04/2009 – 10/04/2009 (5 KIT days taken)</p> <p>07/09/2009 – 11/09/2009 (5 KIT days taken)</p>	<p>Software pays monthly amounts of SMP as follows:</p> <p><b>March</b> Wed 18<sup>th</sup> – Tue 31<sup>st</sup> = 2 x £415.39</p> <p><b>April</b> Wed 1<sup>st</sup> – Thu 30<sup>th</sup> = (4 x £415.39) + (2 x SR)/7</p> <p><b>May</b> Fri 1<sup>st</sup> – Sun 31<sup>st</sup> = (5x SR)/7 + 3 x SR + (5 x SR)/7</p> <p><b>June</b> Mon 1<sup>st</sup> – Tue 30<sup>th</sup> = (2 x SR)/7 + 4 x SR</p> <p><b>July</b> Wed 1<sup>st</sup> – Fri 31<sup>st</sup> = 4 x SR + (3 x SR)/7</p> <p><b>Aug</b> Sat 1<sup>st</sup> – Mon 31<sup>st</sup> = (4 x SR)/7 + 3 x SR + (6 x SR)/7</p> <p><b>Sept</b> Tue 1<sup>st</sup> – Wed 30<sup>th</sup> = (1 x SR)/7 + 4 x SR + (1 x SR)/7</p> <p><b>Oct</b> Thu 1<sup>st</sup> – Sat 31<sup>st</sup> = (6 x SR)/7 + 3 x SR + (4 x SR)/7</p> <p><b>Nov</b> Sun 1<sup>st</sup> – Mon 30<sup>th</sup> = (3 x SR)/7 + 3 x SR + (6 x SR)/7</p> <p><b>Dec</b> Tue 1<sup>st</sup> – Tue 15<sup>th</sup> = (1 x SR)/7 + 2 x SR</p> <p>The order of calculation for each separate part week calculation is: <b>multiply the weekly entitlement by the number of days in the part week, then divide by 7 [Do not calculate a rounded daily rate].</b> <b>The result of this calculation should be rounded up to the next penny.</b></p>

TEST DESCRIPTION	TEST DATA	EXPECTED RESULT
<p><b>Test 2</b> 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 09/10 shown as <b>SR</b> in calculation</p>	<p>EWC 24.05.09</p> <p>Start date of SMP is 06.04.09</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>13/04/2009 – 17/04/2009 (5 KIT days taken)</p> <p>27/04/2009 – 01/05/2009 (5 KIT days taken)</p> <p>05/05/2009 (1 KIT day taken)</p>	<p>The Maternity Pay Period runs from 06.04.09 – 03.01.10.</p> <p>Software pays weekly amounts of SMP as follows:</p> <p>6<sup>th</sup> Apr – 9<sup>th</sup> Apr = (4 x 450)/7</p> <p>10<sup>th</sup> Apr – 16<sup>th</sup> Apr = (3 x 450)/7 + (4 x 450)/7</p> <p>17<sup>th</sup> Apr – 23<sup>rd</sup> Apr = (3 x 450)/7 + (4 x 450)/7</p> <p>24<sup>th</sup> Apr – 30<sup>th</sup> April = (3 x 450)/7 + (4 x 450)/7</p> <p>1<sup>st</sup> May – 7<sup>th</sup> May = (3 x 450)/7</p> <p>8<sup>th</sup> May – 14<sup>th</sup> May = (4 x 450)/7</p> <p>15<sup>th</sup> May – 21<sup>st</sup> May = (3 x 450)/7 + (4 x 450)/7</p> <p>22<sup>nd</sup> May – 28<sup>th</sup> May = (3 x 450)/7 + (4 x SR)/7</p> <p>29<sup>th</sup> May – 04<sup>th</sup> June = (3 x SR)/7 + (4 x SR)/7</p> <p>5<sup>th</sup> Jun – 11<sup>th</sup> Jun = (3 x SR)/7 + (4 x SR)/7</p> <p>and so on until final week</p> <p>1<sup>st</sup> Jan – 3<sup>rd</sup> Jan = (3 x SR)/7</p> <p>The order of calculation for each separate part week calculation is: <b>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.</b></p>



TEST DESCRIPTION	TEST DATA	EXPECTED RESULT
<p><b>Test 3</b></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 19.04.09</p> <p>Start date of SMP is 06.04.09</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 17<sup>th</sup> 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 06.04.09 – 03.01.10.</p> <p>Software pays 2-weekly amounts of SMP as follows:</p> <p>6<sup>th</sup> Apr – 17<sup>th</sup> Apr = 1 x 90.00 + (5 x 90.00)/7</p> <p>18<sup>th</sup> Apr – 01<sup>st</sup> May = (2 x 90.00)/7 + (1 x 90.00) + (5 x 90.00)/7</p> <p>02<sup>nd</sup> May – 15<sup>th</sup> May = (2 x 90.00)/7 + (1 x 90.00) + (5 x 90.00)/7</p> <p>and so on until</p> <p>12<sup>th</sup> Dec – 25<sup>th</sup> Dec = (2 x 90.00)/7 + (1 x 90.00) + (5 x 90.00)/7</p> <p>26<sup>th</sup> Dec – 03<sup>rd</sup> Jan = (2 x 90.00)/7 + (1 x 90.00)</p> <p>The order of calculation for each separate part week calculation is: <b>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.</b></p>



TEST DESCRIPTION	TEST DATA	EXPECTED RESULT
<p><b>Test 4</b></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 09/10 shown as <b>SR</b> in calculation</p>	<p>EWC 05.04.09</p> <p>Start date of SMP is 05.03.09</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>23/03/2009 (1<sup>st</sup> day)            13/04/2009 (2<sup>nd</sup> day)            04/05/2009 (3<sup>rd</sup> day)            18/05/2009 (4<sup>th</sup> day)            08/06/2009 (5<sup>th</sup> day)            29/06/2009 (6<sup>th</sup> day)            13/07/2009 (7<sup>th</sup> day)            03/08/2009 (8<sup>th</sup> day)            17/08/2009 (9<sup>th</sup> day)            07/09/2009 (10<sup>th</sup> day)            21/09/2009 (11<sup>th</sup> day)            19/10/2009 (12<sup>th</sup> day)            09/11/2009 (13<sup>th</sup> day)</p>	<p>The Maternity Pay Period runs from 05.03.09 – 02.12.09</p> <p>Software pays 4-weekly amounts of SMP as follows:</p> <p>5<sup>th</sup> Mar – 13<sup>th</sup> Mar            = 1 x 191.25 + (2 x 191.25)/7</p> <p>14<sup>th</sup> Mar – 10<sup>th</sup> Apr            = (5 x 191.25)/7 + (3 x 191.25) + (2 x 191.25)/7</p> <p>11<sup>th</sup> Apr – 8<sup>th</sup> May            = (5 x 191.25)/7 + (3 x SR) + (2 x SR)/7</p> <p>9<sup>th</sup> May – 5<sup>th</sup> June            = (5 x SR)/7 + (3 x SR) + (2 x SR)7</p> <p>6<sup>th</sup> June – 3<sup>rd</sup> July            = (5 x SR)/7 + (3 x SR) + (2 x SR)7</p> <p>4<sup>th</sup> July – 31<sup>st</sup> July            = (5 x SR)/7 + (3 x SR) + (2 x SR)7</p> <p>1<sup>st</sup> Aug – 28<sup>th</sup> Aug            = (5 x SR)/7 + (3 x SR) + (2 x SR)7</p> <p>29<sup>th</sup> Aug – 25<sup>th</sup> Sept            = (5 x SR)/7 + (2 x SR) + (2 x SR)7</p> <p>26<sup>th</sup> Sept – 23<sup>rd</sup> Oct            = (5 x SR)/7 + (2 x SR) + (2 x SR)7</p> <p>24<sup>th</sup> Oct – 20<sup>th</sup> Nov            = (5 x SR)/7 + (2 x SR) + (2 x SR)7</p> <p>21<sup>st</sup> Nov – 2<sup>nd</sup> Dec            = (5 x SR)/7 + (1 x SR)</p> <p>The order of calculation for each separate part week calculation is:  <b>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.</b></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 09/10 payroll data. The definition explains how the UAP should be dealt with for 09/10. 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](mailto:william.wilson@hmrc.gsi.gov.uk). General enquiries to Dave Gibb on 0131 4697311, e-mail [dave.gibb@hmrc.gsi.gov.uk](mailto:dave.gibb@hmrc.gsi.gov.uk)



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

	<i>Character 1 must be Alpha; remaining characters must be Alphanumeric</i>	
12	<b>Employee's address Line 1</b> <i>If specified must be Alphanumeric</i>	<b>35</b>
13	<b>Employee's address Line 2</b> <i>If specified must be Alphanumeric</i>	<b>35</b>
14	<b>Employee's address Line 3</b> <i>If specified must be Alphanumeric</i>	<b>35</b>
15	<b>Employee's address Line 4</b> <i>If specified must be Alphanumeric</i>	<b>35</b>
16	<b>Employee's address – postcode</b> <i>If specified must be Alphanumeric</i>	<b>8</b>
17	<b>Employee's address – country</b> <i>If specified must be Alphanumeric</i>	<b>35</b>
18	<b>NI Category</b> <i>Must be Alpha</i>	<b>1</b>
19	<b>Earnings at the Lower Earnings Limit (LEL), (where earnings reach or exceed the LEL) this period</b> <i>Must be numeric</i>	<b>6 (pence) plus -ve sign</b>
20	<b>Earnings above the LEL, up to and including the Earnings Threshold (ET) this period</b> <i>Must be numeric</i>	<b>6 (pence) plus -ve sign</b>
21	<b>Earnings above the ET, up to and including the Upper Earnings Limit (UEL) this period</b> <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>	<b>6 (pence) plus -ve sign</b>
22	<b>Earnings above the UEL this period</b> <i>Must be numeric</i>	<b>11 (pence) plus -ve sign</b>
23	<b>Total NICable pay for the period (including any pay over the UEL)</b> <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>	<b>11 (pence) plus -ve sign</b>

24	<b>Total of employee's and employer's contributions payable this period</b> <i>Must be numeric</i>	11 (pence) plus -ve sign
25	<b>Employee's contributions payable this period</b> <i>Must be numeric</i>	10 (pence) plus -ve sign
26	<b>NIC holidays claimed this period (OBSOLETE)</b> <i>To be left blank or populated with 0.00 - field is now obsolete</i>	6 (pence) plus -ve sign
27	<b>Statutory Sick Pay (SSP) this period</b> <i>Must be numeric</i>	6 (pence) plus -ve sign
28	<b>Statutory Maternity Pay (SMP) this period</b> <i>Must be numeric</i>	11 (pence) plus -ve sign
29	<b>Statutory Paternity Pay (SPP) this period</b> <i>Must be numeric</i>	8 (pence) plus -ve sign
30	<b>Statutory Adoption Pay (SAP) this period</b> <i>Must be numeric</i>	8 (pence) plus -ve sign
31	<b>Date of starting</b> <i>If specified must be a valid calendar date (format CCYYMMDD)</i>	8
32	<b>Date of leaving</b> <i>If specified must be a valid calendar date (format CCYYMMDD)</i>	8
33	<b>Taxable pay in previous employment(s)</b> <i>Must be numeric</i>	11 (pence) plus -ve sign
34	<b>Tax deducted in previous employment(s)</b> <i>Must be numeric</i>	11 (pence) plus -ve sign
35	<b>Total Gross pay in this period</b> <i>Must be numeric</i>	11 (pence) plus -ve sign
36	<b>Cumulative taxable pay this employment</b> <i>Must be numeric</i>	11 (pence) plus -ve sign
37	<b>Cumulative tax deducted in this employment</b> <i>Must be numeric</i>	11 (pence) plus -ve sign
38	<b>Taxable pay this period</b>	11 (pence) plus -ve

	<i>Must be numeric</i>	<b>sign</b>
39	<b>Tax deducted this period</b>	<b>11 (pence) plus -ve sign</b>
	<i>Must be numeric</i>	<b>sign</b>
40	<b>Non-taxable pension contributions in this period</b>	<b>7 (pence) plus -ve sign</b>
	<i>Must be numeric</i>	<b>sign</b>
41	<b>Student Loan Deductions in this period</b>	<b>7 (pence) plus -ve sign</b>
		<b>sign</b>
42	<b>Tax code.</b>	<b>7</b>
43	<b>Week 1 / Month 1 indicator</b>	<b>1</b>
	<i>Must be "W" or "M" if specified</i>	
44	<b>Tax Credits in this period (OBSOLETE)</b>	<b>7</b>
	<i>To be left blank or populated with 0.00 - field is now obsolete</i>	
45	<b>SVR</b>	<b>1</b>
	<i>To be left blank - Reserved for future use</i>	
46	<b>S_EOP</b>	<b>1</b>
	<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)</i>	
	<b>Must be either "S" (for start of period) or "E" (for end of period)</b>	

## 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

