

Submitting Year End Returns on Magnetic Media

Effective for tax year 2005-2006
PAYE, Income Tax and National Insurance

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Section 1 - Introduction

What are magnetic media returns?

- 1 The term 'magnetic media' is the process of making the Employer's Annual Tax and National Insurance Return on flexible diskette, data cartridge or CD-ROM.
- 2 The system of making the Employer's Annual Return on magnetic media was established with the aim of achieving a more efficient and economic alternative to using paper.
- 3 Employers have gained from increased processing speed and from reduced volumes (and costs) of printing, paper usage and paper handling.
- 4 Inland Revenue has gained from not having to handle and microfilm many millions of documents, and from not having to key data for input to their computer systems. Information was recorded more accurately on individuals' tax and National Insurance accounts. However, because online filing is more efficient, ensuring clean and accurate data, the Government now requires employers to file data online and has drawn up a timetable to advise employers (depending on the number of employees) when they must start to file online.

Important Notice

Magnetic Media is not classed as a means of filing end of year data online.

Large employers are due to file their Employer's Annual Return online from the 2004-2005 tax year end. Smaller employers must file online from the dates shown below:

- | | |
|---|---------------------------------------|
| • Employers with 250 employees or more | 2004-2005 (return due by 19 May 2005) |
| • Employers with between 50 and 249 employees | 2005-2006 (return due by 19 May 2006) |
| • Employers with less than 50 employees | 2009-2010. |

Online options

- 5 To meet the filing requirements, employers will have to file their Employer's Annual Return (P35 and P14s) using the PAYE Online for Employers services. An intermediary, such as a payroll bureau or agent, can use this service to file on behalf of an employer. This service allows employers or an intermediary to choose from the following 2 options:

- Internet: The majority of employers will be able to use the internet to send and receive in year forms and file their Employer's Annual Return online. Employers will need software to do this. They can use 3rd party software or the Inland Revenue's free 'Online Return and Forms - PAYE' product.
- Electronic Data Interchange (EDI): EDI is the secure exchange of information between the employer and the Inland Revenue over an ISDN phone line or via a Value Added Network (VAN). EDI is more suitable for larger employers or contractors with a high number or turnover of employees, typically in the thousands, or those who already use EDI elsewhere in their business.

The option used is entirely the employer's decision. Using PAYE Online for Employers is a secure, quick and simple way for employers to send and receive information. Doing it online means the Inland Revenue can check returns and advise of errors quickly and efficiently. Cutting down on paper means employers will save on storage space, post and administration, it will help them run their business more efficiently and will save them time and money.

- 6 For further information about these services and the internet and EDI options go online at www.inlandrevenue.gov.uk and select 'employers'. Customers should self serve - direct to the website first where, if they still can't find the information, they can use the 'contact us' tab.

For Inland Revenue Website electronic business pages (*user guides, technical specifications and general e-business advice and information*) go online at www.inlandrevenue.gov.uk/ebu/softw_index.htm

For help and advice on the development of software which supports the Inland Revenue PAYE Online for Employers services go online at www.inlandrevenue.gov.uk and select 'practitioner zone' and then 'Software developers' from the quick links.

What this booklet contains and how it is laid out

- 7 **This booklet provides details of the technical requirements and is targeted principally at those responsible for devising software packages.** We have attempted to summarise the issues which have prompted amendments to the specification, in addition to summarising the system itself and the main technical requirements.
- 8 Section 2 provides information that is universally applicable to any form of supported magnetic media. This is followed by Sections 3 to 5, which respectively cover submission by flexible diskette, CD-ROM and data cartridge individually and specifically.
- 9 Section 6 advises the layout of data records whilst Section 7 takes each Record Type in turn and outlines the structure, including the position and length of the respective fields and the validation rules and associated error categories attached to each specific field. Appendix 1 covers the most common errors within End of Year Submissions, Appendices 2 & 3 provide the record sequence for the different types of media.

Summary of changes to the technical specification from tax year 2005-2006

- 10 This specification incorporates changes announced in the Chancellor's April 2002 Budget Statement, and changes arising as a result of Inland Revenue's move to online business.
- 11 Noted below is a brief summary of the changes within this booklet:

General changes

1. All references to NIC Holiday and Category 'P' have been removed. Although this scheme ceased in March 1999 the employer had until the 2004-2005 year in which to make a claim.
2. Para 24 - note information on testing.
3. Contact details for ECONs and SCOns have changed. See page 13 note 3, page 15 note 9, page 41 notes 4 and 5.

Record Type 2

4. Some cash fields in the P14 record have been increased by 2 characters to cope with the tax and NI of high earners. These are fields 21, 23, 30, 32, 33, 40, 45, 47, 54, 56, 63 and 65.

5. Additional note in validation rules in fields 17, 41, 50, and 59.
6. Note deleted from validation rules in fields 18, 23, 42, 47, 51, 56, 60 and 65.
7. Field 67 - 'spare' field - has been increased by 3 characters from 4 to 7.
8. Field 11 of the 2004-2005 spec which is the 4th line of the employee's address has been removed to provide the extra characters for the increased cash fields.
9. Field 15 - NI number - the suffixes M, F and P have been removed as these were included for one year only.

Record Type 3

10. Field 14 of the 2004-2005 spec - NIC Holiday - has been removed as the time in which to claim has now elapsed.

Where to find further information

- 12 Information relating to all aspects of tax and National Insurance can be found:
 - on the internet at www.inlandrevenue.gov.uk/employers
 - on the internet at www.inlandrevenue.gov.uk/ebu/softw_index.htm
 - on the Employer's CD-ROM
 - the Employer's Orderline on **0845 7 646 646** (calls charged at local rate)
 - from your nearest Inland Revenue office.

Section 2 - Universal information

This section contains information which is universally applicable to any form of supported magnetic media.

The data to be submitted

- 13 The data required on magnetic media must be submitted in accordance with the technical requirements. It is the same as for a return made on the paper P14 forms and some of the P35 summary. Please note that the media will be returned UNPROCESSED unless the correct layout is followed as described in Appendix 2 & 3.

Record sizes

- 14 **All records described in Section 7 are 525 characters in length.** The final 2 characters in each record may contain any bit pattern and some systems may wish to utilise these 2 bytes by writing characters such as those representing Carriage Returns and Line Feed.

Because end of year data can now be filed by four media (Paper, Magnetic Media, EDI and Internet), this involves Inland Revenue in converting all Magnetic Media returns into an electronic XML message and then handling them like an online submission. **Coupled with the withdrawal of Permit numbers, this will mean that the facilities to produce, for the employer, both fiche and the P35 (CS) MT are no longer available. Employers should therefore retain their prime payroll records to which they can continue to refer to as necessary.**

Unique Identifier (ID)

- 15 The Unique ID is a reference number constructed by an employer for each PAYE scheme submitted. Alpha and numeric characters and any of the Allowable Character set listed in paragraph 20 can be used. These identifiers should be meaningful to the employer, representing perhaps the geographic regions or types of employees (e.g. weekly or monthly paid, temporary or permanent staff, directors.) Employers familiar with already allocated Permit numbers may continue to use their Permit number as a Unique ID but it will become the Employers responsibility to manage them and allocate new ones. Employers should note the contents of paragraph 14 regarding the non-issue of fiche or the P35 (CS) MT. A Unique ID must not be repeated under the

same Employer Reference for original returns unless the Employer needs to overwrite a P14 part or replace a failed CQS2 MM P14 part.

- 16 A separate Unique ID is required for each Employer's PAYE reference number allocated by the Inland Revenue Office. Where the employer has separate payrolls (e.g. weekly and monthly) for the same Employer's PAYE reference number different Unique ID's must be used to report his payrolls individually.
- 17 Most 3rd party payroll software packages, which have a magnetic media year end facility, provide for the entry of the Unique ID in the Company Control File or Company Parameter File, i.e. the area where other company information is entered, e.g. name, address and Employer's PAYE reference. Alternatively, the payroll software may have a specific Menu Item within the Year End Routines for entering the Unique ID.
- 18 Any data submitted which is unreadable will be returned to the employer. Similarly, errors which inhibit processing i.e. generally errors in the format of the magnetic media which make it impossible for effective processing to continue will be returned.

Allowable character set

- 19 All data must be recorded in character format. The code used may be that which best suits the computer user and will generally be the standard set (e.g. ASCII or EBCDIC) for the machine used in processing payroll. The Inland Revenue National Insurance Contributions Office will translate the character set as necessary.

20 Data must be restricted to the following 45 characters:

A-Z (for users with a facility to produce upper and lower case alphabet, **the upper case must be used**).

| | |
|------------------------|---------------|
| Zero to nine | 0 to 9 |
| Oblique | / |
| Hyphen | - |
| Comma | , |
| Full stop | . |
| Apostrophe | ' |
| Ampersand | & |
| Right-hand parenthesis |) |
| Left-hand parenthesis | (|
| Space | ▼ |

Summary of the system

- 21 The employer will produce media in the format detailed in this booklet. This will contain all of the information that would normally be put on the P14 forms and some of the information that will be required on the form P35 for submission to Inland Revenue.
- 22 The magnetic media will be sent to the Inland Revenue at Newcastle. There the relevant Earnings, National Insurance contributions Income Tax, Student Loan Deductions, Tax Credits and Statutory Payments information will be extracted and transferred to the relevant Inland Revenue computer systems.
- 23 This means that it is not necessary for the employer to produce and handle, (i.e. split, separate and sort) the multi-part P14 stationery.

Testing

- 24 The Inland Revenue will no longer invite developers or employers/bureaux to submit their products or data for testing as they have done in the past. From April 2005 all live magnetic media submissions received for processing will be converted to an XML format for validation against the Quality Standard. The Quality Standard for 2005-2006 is now available on the IR website at www.inlandrevenue.gov.uk/ebu/qual_stand_05.pdf. Guidance has been issued in the Online Filing Handbook advising that all magnetic media will be converted to XML format in IR and if it fails to convert will be returned to the Submitter.

Single-part P60

- 25 The employer must continue to provide a Certificate of Pay, Income Tax and National Insurance contributions (form P60) for each employee who is **still** in employment on the last day of the tax year. This certificate must include pay at or above the Lower Earnings Limit, up to and including the Earnings Threshold, although no National Insurance contributions will have been deducted. The certificate must also provide details of pay above the Earnings Threshold from which tax and/or National Insurance contributions have been deducted. **P60s will not be required for employees who leave before the end of the tax year.**
- 26 Single part P60s are available free from the Inland Revenue. They can be obtained from the Employer's Orderline on 0845 7 646 646. Substitute single part P60s are readily available from most business stationery suppliers. Alternatively, if an employer produces a final payslip or pay statement for the tax year in a format which can double as a P60, it may not be necessary to produce a separate P60 document.

Leaflet RD1 - 'Specification for Employer's PAYE End of Year Substitute Forms P14 and P60' provides details of the layouts needed to report PAYE and NI information including an illustration of a single-part P60. This Specification can be obtained from Inland Revenue, Forms Unit, 4th Floor, Melbourne House, Aldwych, London WC2B 4LL. An illustration of the single part P60 is also available on the website at www.inlandrevenue.gov.uk/ebu/pnforms.htm

Summary of the main technical requirements

- 27 The employer can submit an annual return on any of the media listed in Sections 3 to 5 of this document. Specific recording characteristics apply to each type of medium.
- 28 For each Unique ID created by an employer (see paragraphs 15 - 17), a series of 3 record types will then be written to the magnetic medium as follows:
- 29 Type 1 record - this must be the first record in the series and will contain employer identification information such as the Unique ID, the employer's name, address, Employer's PAYE reference and so on.
- 30 Type 2 (Tax & NI) record - the first Type 2 record will follow the Type 1 record. A Type 2 record will be required for each employee employed during the tax year whose earnings are equal to or exceed the Lower Earnings Limit.

- 31 Type 3 (or Grand Total) record - this will be the last record in the series and will contain the P35 Summary Totals from the preceding Type 2 records.
- 32 Where the employer has more than 1 Unique ID, the next series of Type 1, Type 2 and Type 3 records will immediately follow the Type 3 record from the previous series. This sequence will continue until all Unique ID's have been encountered.
- 33 Where the employer is using data cartridge, there is a final Type 4 (or End of Data) record which must follow the last, or first and only, Type 3 (Grand Total) record.
- 34 It is important to note that the system **does not** support end of year submissions on magnetic media where the data on the media has been compressed using a 'ZIP' utility.
- 35 All record Types are of the same fixed length. All fields are fixed length also. Alpha and alphanumeric data is left justified and space-filled. Numeric data is right justified and zero-filled. Currency symbols and decimal points must be removed from cash data.

End of year summary (P14)/Technical Specification overview diagram

- 36 At the back of this booklet there is a fold-out diagram which illustrates the End of Year Summary (P14) in the form that a standard paper return would be made. This form is designed to show how respective fields are reflected. The intention is that this diagram when unfolded may be referred to whichever page of the specification the user is consulting. This is likely to be relevant particularly when considering Section 7. This section contains information, which is specifically applicable to making returns using flexible diskette.

Section 3 - Flexible diskette

This section contains information which is specifically applicable to making returns using flexible diskette.

Types of flexible diskette

37 Flexible diskettes shall be one of the sizes commonly known as:

- 5.25 inch
- 3.5 inch.

The density can either be single, double or high. We can read most common disk formats. However as there are currently over 4,000 it is not possible to list them all.

The preferred type of flexible diskette is the industry standard IBM PS/2 high-density 3.5" diskette.

38 Only one size may be specified for each Unique ID. Both single and double-sided diskettes will be accepted. Where single sided diskettes are submitted the conventional side must be used for recording.

39 In the case of the 5.25-inch diskette, there shall only be one index hole and no sector marking holes (i.e. diskettes shall be soft sectored and not hard sectored).

40 Some systems have provision for mapping out or substituting bad tracks on a flexible diskette. In view of the quality and price of media there should be no need to make use of any faulty diskettes. All flexible diskettes, therefore, must be free from bad tracks and sectors.

Reserved tracks

41 Some systems use one or more of the outer tracks on one or both sides for operating systems or other purposes. These tracks may use a different recording method, different sector sizes and arrangement or, in the case of data diskettes, may be unformatted. No data or directory information may be contained in these tracks as only complete tracks may be ignored. In the case where reserved tracks use the same recording method, sector size and arrangement as the data area, the directory of data may start part way through one of these tracks.

Arrangement of data on flexible diskette

42 Paragraphs 43-48 and the record format table in Appendix 2 of this booklet set out the overall structure of information to be produced for the purpose of this specification. Within the layout of data described,

employers are asked to include as many schemes (i.e. a collection of records starting with a Type 1 record and ending with a Type 3 (Grand Total) record) on a diskette as possible, so keeping the number of diskettes submitted to a minimum.

Please note that the media will be returned UNPROCESSED unless the correct layout is followed as described in Appendix 2.

Data retrieval

43 Data is retrieved or read from the diskette by way of the directory system. Where a hierarchical file structure is used then the file entry or entries shall be in the root directory.

44 Each file of records shall have a file name. A file may contain one or a number of schemes. If there is only one file present on one diskette, then this file must be named "EYRS" in upper case.

Multiple files or diskettes

45 In the event of more than one file on a diskette or files on more than one diskette, the first diskette file must be named "EYRSA", the second "EYRSB" and so on throughout. In the unlikely event that there are more than 26 files on a single diskette or a batch of diskettes the alphabetic sequence will be repeated e.g. EYRSAA, EYRSBB etc.

46 If files are presented out of alpha sequence or with a file name missing all or part of the batch may be rejected.

47 Data relating to any one scheme will be allowed to overflow from one diskette to another. However, records must not span diskettes.

48 Where a scheme does span diskettes, it is important that the diskette sequence number is clearly and correctly shown on the diskette label and the diskette despatch notes e.g. if file is submitted on 1 disk only it should be labelled Disk (1 of 1). If the file is spread over several disks they should be labelled in sequence e.g. if 4 disks are used they should be labelled Disk (1 of 4) (2 of 4) etc. The file name used for each diskette must remain the same.

Section 4 - CD-ROM

Arrangement of data on CD-ROM

- 49 Paragraphs 50-54 and the record format tables in Appendix 2 of this booklet set out the overall structure of information to be produced for the purpose of this specification. Within the layout of data described, employers are asked to include as many schemes (i.e. a collection of records starting with a Type 1 record and ending with a Type 3 (Grand Total) record) on a CD-ROM as possible, so keeping the number of CD-ROMs submitted to a minimum.

Please note that the media will be returned UNPROCESSED unless the correct layout is followed as described in Appendix 2.

- 50 When submitting data on CD-ROM the files must be flat Text or ASCII with no header or trailer information.
- 51 The files must be in the root of the CD and may not be compressed or Zipped. The CD will be rejected if it contains Directories, Subdirectories, Folders or Subfolders. Only new CD-ROM's must be used. End of Year data must not be overwritten on previous files.
- 52 There are several software packages for creating CD-ROM therefore the CD must not be created using any method that mounts the CD-ROM as a logical drive. **An example of this is Direct CD.** This software mounts the CD-ROM in the drive similar to the A:\ or C:\ and allows you to write direct to the CD. However this type of CD can only be read on the drive that created it. If you are unsure, the CD-ROM should be read back on a non CD writer drive. Wherever possible please write at the lowest speed.

Multiple files on CD-ROM

- 53 In the event of more than one file on a CD-ROM the first must be named EYRSA the second EYRSB and so on throughout the scheme. If more than 26 files on a single CD-ROM the alphabetic sequence will be repeated e.g. EYRSAA.EYRSBB etc.
- 54 CD-ROMs can store over 650 Mbytes therefore data relating to any one scheme must not overflow to a second CD.

Data retrieval

- 55 For data to be retrieved from CD-ROM the file entry or entries must be in the root of the CD.
- 56 Each file of records shall have a file name. A file may contain one or a number of schemes. If there is only one file present on one CD-ROM, then this file must be named "EYRS" in upper case.

Section 5 - Data cartridges

This section contains information which is specifically applicable to making returns using data cartridge.

Types of cartridges

57 Data cartridge will be one of the formats commonly known as:

- **4MM Digital Audio Technology (DAT)**
 - acceptable recording densities are DDS1 (2/4GB), DDS2 (4/8GB) and DDS3 (12/24GB)
- **8MM Digital Audio Technology (Exabyte)**
 - acceptable tape modes are 8200 (2.3GB), 8200C (5GB), 8500 (5/7GB) and 8500C (10/14GB)
- **1/4" QIC (DC600)**
 - QIC 24 (60MB)
 - QIC 120 (120MB)
 - QIC150 (150MB)
 - QIC 250 (250MB)
 - QIC 525 (525MB)
 - QIC 1000 (1GB)
 - QIC 2GB (2.5/5GB)
 - QIC 4/8GB
 - QIC12/24GB
 - QIC 13/26GB
 - QIC 16/32GB
 - QIC 20/40GB
 - QIC 25/50GB
 - QIC 30/60GB
- **Digital Linear Tape/DEC TK**
 - DEC TK50 (50MB)
 - DEC TK70 (70MB)
 - DLT 2000 (10/20GB)
 - DLT 4000 (20/40GB)
 - DLT 7000 (35/70GB)
 - DLT 8000 (40/80GB)
- **IBM 3480**
 - 3480 18 track (220MB)
- **IBM 3490**
 - 3490 18 track compressed (1GB)
 - 3490E 36 track compressed (2.2GB)
- **IBM 3590**
 - 128 track (10GB) Native format or (20GB) compressed.

Arrangement of data on cartridge

58 Appendix 3 sets out the overall structure of information to be produced for the purpose of this specification. Within the layout of data described, employers are asked to include all schemes (i.e. a collection of records starting with a Type 1 record and ending with a Type 3 (Grand Total) record) on a single cartridge tape so as to keep processing time to a minimum. The final record is a Type 4 record (End of Data).

Please note that the media will be returned UNPROCESSED unless the correct layout is followed as described in Appendix 3.

59 Data relating to any one Unique ID must not be allowed to overflow from one cartridge to another.

Record and block sizes

60 All records are **525** bytes in length. Blocks may be fixed at a size appropriate to the user provided this is not less than **5250** bytes nor greater than **18,375** bytes (except for the final data block on the tape which can terminate immediately after the Type 4 (End of Data) record and may therefore be less than the **5250** bytes minimum).

61 For users who can only write in blocks of 1kb, a 6kb (6,144 bytes) block should be used. All blocks, except the last, must contain 10 records (5250 bytes) with remaining bytes (i.e. 5251 to 6144 inclusive) space filled.

Section 6 - Layout of data records

This section describes the detailed layout of individual data records and an explanation of the status applied to each field.

Field Status

Mandatory - indicates that the information must be supplied to comply with statutory requirements.

Conditional - indicates that the information should be supplied depending on either the case (e.g. if a Contracted-out Money Purchase scheme is operated, then the SCON is required) or information supplied elsewhere on the P14.

Optional - indicates that information may be supplied if it is available to the employer and will facilitate processing by the Inland Revenue.

Errors in Record Identifiers

Record Identifiers (field 1 in Record Types 1 to 4 Section 7) are subject to various checks depending upon their position on a tape, i.e.

- a the first record on a Return must have an identifier of "1"
- b any subsequent identifier of "1" can only follow a record with an identifier of "3"
- c an identifier of "2" can only follow a record with an identifier of either "1" or "2"
- d an identifier of "3" can only follow a record with an identifier of "2"
- e an identifier of "4" can only follow a record with an identifier of "3" and can occur only when there are no further type 1, 2 or 3 records on the tape
- f all identifiers must be in the range of "1" - "4".

Where a tape does not comply with a-f, processing will cease and none of the data it contains will be accepted by the Inland Revenue. A corrected, replacement submission will always be required.

Section 7 - Record structure and Validation Rules

Employer Identification record (Record type 1)

Important notes

- The contents of field 2 will be a unique identifier created by the employer using any alpha or numeric characters and any of the allowable character set listed in Section 2 up to a maximum of 12 characters. Employers familiar with already allocated Permit numbers may continue to use their Permit number as a Unique ID but it will become the Employers responsibility to manage them and allocate new ones.
- The contents of fields 4 to 6 and field 9 should be as it appears on the front cover of payslip booklet P30BC. It can also be found on the front of the form P35. The Inland Revenue Office Number should consist of 3 numeric characters (848/A123) and is shown together with the Employer's PAYE Reference (848/A123). Do not include the oblique, used to separate the Inland Revenue Office Number and the Employer's PAYE Reference. This oblique is not part of either the Inland Revenue Office Number or the Employer's PAYE Reference. If you have any queries regarding either the Inland Revenue Office Number or Employer's PAYE Reference you should contact your Inland Revenue Office.
- The contents of field 16, where appropriate, should be as it appears on the Employer's Contracted-out Certificate issued by Inland Revenue. This begins with the letter E followed by the number 3, 6 further numbers then 1 letter. If more than one payroll is submitted an ECON is only shown within those payrolls which contain employees who pay contracted-out NI Contributions. If you require any advice regarding an ECON you should telephone the Inland Revenue (SPSS) Nottingham Helpline on **0115 974 1777**.
- Alpha and alphanumeric data should be left justified and space filled as appropriate.
- If no entry is appropriate to a given field it should be space filled.

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|---------------------------------------|---|--------------|
| 1 | 1 | 1 | Record Identifier | Must be the numeral '1' | M |
| 2 | 2 - 13 | 12 | Unique Identifier | 12 characters representing a Unique ID <i>See Important note 1 above</i> | M |
| 3 | 14 - 29 | 16 | Spare | 16 spaces | N/A |
| 4 | 30 - 32 | 3 | Inland Revenue Office | 3 numeric characters in the Number range 001 - 999 representing a valid Inland Revenue Office Number <i>See Important note 2 above</i> | M |
| 5 | 33 - 42 | 10 | Employer's PAYE | Up to 10 alphanumeric characters Reference representing a valid Employer's PAYE reference number <i>See Important note 2 above</i> | M |
| 6 | 43 - 82 | 40 | Employer's Inland Revenue Office Name | Up to 40 alphanumeric characters representing a valid Inland Revenue Office Name. See Important note 2 above Completion of this field is optional | O |
| 7 | 83 - 88 | 6 | Spare | 6 spaces | N/A |

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|---|--|--------------|
| 8 | 89 - 92 | 4 | Year in which tax year ENDED | 4 numeric characters representing the calendar year in which the tax year ENDED i.e. 2006 | M |
| 9 | 93 - 127 | 35 | Employer's Name | Up to 35 alphanumeric characters Completion of this field is compulsory | M |
| 10 | 128 - 162 | 35 | 1st Line of Employer's Address | Up to 35 alphanumeric characters Completion of this field is compulsory | M |
| 11 | 163 - 197 | 35 | 2nd Line of Employer's Address | Up to 35 alphanumeric characters | O |
| 12 | 198 - 232 | 35 | 3rd Line of Employer's Address | Up to 35 alphanumeric characters | O |
| 13 | 233 - 267 | 35 | 4th Line of Employer's Address | Up to 35 alphanumeric characters | O |
| 14 | 268 - 275 | 8 | Employer's postcode | Up to 8 alphanumeric characters | O |
| 15 | 276 - 310 | 35 | Country | Up to 35 alphanumeric characters | O |
| 16 | 311 - 319 | 9 | Employer's Contracted-out Number (ECON) | 9 spaces where no contracted-out contributions are present OR Where contracted-out contributions are present in the subsequent tax and NI records, enter a valid ECON as it appears on the Employer's Contracted-out Certificate issued by Inland Revenue, (SPSS) Nottingham, in the format: character 1 must be E characters 2 to 8 must be in the range 3000000 to 3999999 character 9 must be alpha If fields 17, 41, 50 and 59 in Record Type 2 contain category letter D, E, L, F, G, S, N, O, H, K and V then Employer must have an ECON | C |
| 17 | 320 - 523 | 204 | Spare | 204 spaces | N/A |
| 18 | 524 - 525 | 2 | Control Characters (where appropriate) (Any 2 characters) | For tape returns: 2 spaces For disk returns: 2 spaces or 2 control characters representing 'End of Record' The control characters are normally a combination of Carriage Return (CR) and Line Feed (LF) and are normally automatically inserted by default | N/A |

Tax and National Insurance record (Record type 2)

Important notes

- 1 Data in alpha and alphanumeric fields must be left justified and any unused characters must be space filled. Fields must not begin with a space otherwise the entire field will be ignored and an error condition raised. Similarly, fields must not contain two consecutive spaces between characters otherwise data after the second space will be ignored.
- 2 Data in numeric fields must be right justified and any unused characters zero filled. For example in a 6 character field, 015750 will represent £157-50 where the value requires pence or £15,750 where expressed in whole pounds. Currency symbols and decimal points are not to be used. **Negative values** are not allowed. However, from 2003-2004 it could be possible to have a minus figure for National Insurance contributions (NICs). This should be indicated by an 'R' in the field following the 'Total Contributions' field.
- 3 If no entry is appropriate to a given field it should be space or zero filled as appropriate.
- 4 Where the number of characters in an employee's surname, forename(s), staff number, address or final tax code exceeds its respective field length, the excess characters should be ignored.
- 5 Fields 41 - 66 are only to be used if contributions have been paid under more than one contribution table letter and fields 17 - 24 are completed. Otherwise fields 41 - 66 should be space filled.
- 6 Where earnings fall to be aggregated (which can arise when an employee has more than one job with the same employer) the P14 should be completed to reflect the order in which NICs have been calculated. For more information see Chapter 3 of leaflet CWG2 Employer's further Guide to PAYE and NICs.
- 7 Where the data in a numeric field exceeds its respective length, the entire record must be omitted from the magnetic media return and instead, the information must be submitted as a clerical adjustment.
- 8 When entering the employee's address, this must comprise at least two lines and must commence at 'Address line 1'. Where the employee's address is not known or less than two lines are known Fields 8 to 12 must be space filled.
- 9 For advice on ECONs/SCONs relating to COMP or COMP/SHP schemes telephone the Inland Revenue (SPSS) Nottingham Helpline on 0115 974 1777.

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|---------------------------|---|--------------|
| 1 | 1 | 1 | Record Identifier | Must be the numeral '2' | M |
| 2 | 2 - 21 | 20 | Works number | Up to 20 alpha numeric characters representing staff number or similar identifier OR 20 spaces | O |
| 3 | 22 - 56 | 35 | Surname | Up to 35 alpha characters. First character must be alpha. The remaining characters alpha, apostrophe, hyphen, full stop or space In extreme length names the first 35 characters should be entered Titles (Mr, Mrs, etc) should not be quoted | M |
| 4 | 57 - 91 | 35 | First forename or initial | Up to 35 alpha characters. First character must be alpha with remaining characters either alpha, apostrophe, hyphen, full stop or space Titles (Mr, Mrs, etc) should not be quoted | M |

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|----------------------------|--|--------------|
| 5 | 92 - 98 | 7 | Second forename or initial | 7 spaces where there is no second name Otherwise, first character must be alpha. Where first character is alpha remaining characters must be alpha, apostrophe, hyphen, full stop or space | 0 |
| 6 | 99 - 106 | 8 | Date of birth | 8 numeric characters to represent date of birth (where known) in the form DDMMCCYY where DD=day, MM=month and CCYY=year E.g. 03121966 represents 3rd December 1966 8 spaces where date of birth is not known Must be completed if NI number (Field 15) is not completed, where a date of birth is not known this field should be completed with the date 01011901 Where a date of birth is supplied the employee's gender should be also | C |
| 7 | 107 | 1 | Gender | 'M' if male and 'F' if female If gender is not known the field should be space filled This field is Mandatory if the NI number is not known | C |
| 8 | 108 - 134 | 27 | First line of address | Up to 27 alpha numeric characters OR 27 spaces where address not known | 0 |
| 9 | 135 - 161 | 27 | Second line of address | If field 8 is all spaces then this field must be also OR up to 27 alphanumeric characters | 0 |
| 10 | 162 - 188 | 27 | Third line of address | If field 9 is all spaces then this field must be also OR up to 27 alphanumeric characters | 0 |
| 11 | 189 - 196 | 8 | Postcode | Up to 8 alphanumeric characters representing a valid postcode OR spaces where the postcode is not known | 0 |

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|--|---|--------------|
| 12 | 197 | 1 | Spare (This field is reserved for use should SVR be introduced) | If Scottish Variable Rate (SVR) is introduced this space should be used for the 'S' indicator OR space fill | O |
| 13 | 198 - 204 | 7 | Final tax code | Up to 7 alphanumeric characters representing the tax code in operation at the year-end, ensuring that all but the last non-significant zero are suppressed E.g. Code 000069L should be shown as 69L, 000000T as 0T and D000001 as D1 Must be completed if tax has been deducted | C |
| 14 | 205 | 1 | Week 1 or Month 1 indicator | If present must be 'W' or 'M' respectively if week 1 or month 1 basis was in force at the end of the tax year (or when the employee left) Must be completed if week 1 or month 1 forms part of the final tax code OR 1 space if neither of the above is applicable | C |
| 15 | 206 - 214 | 9 | National Insurance (NI) number | Must be completed if known A valid National Insurance (NI) number should take the form of 2 alpha characters, followed by 6 numeric and one further alpha character (A, B, C, D) or space If the number is not known employers should complete form CA6855 to obtain it within 10 days from Inland Revenue. The form can be accessed on the internet, page: http://www.inlandrevenue.gov.uk/pdfs/emp2001/ca6855_2000.pdf (Adobe Acrobat must be used) OR call the Orderline (0845 7 646 646) for supplies | C |

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--|--------------------|--------------|---|---|--------------|
| | | | | <p>If a valid NI number cannot be obtained the field should be space filled and the employee's date of birth and gender shown in the relevant fields. In exceptional cases where the date of birth is not known the date of birth field should be completed with the date 01011901</p> <p>If the date of birth is supplied the employee's gender must also be supplied</p> | |
| 16 | 215 - 222 | 8 | Spare | 8 spaces | N/A |
| NOTE: Fields 17 - 24 which follow relate to one of, or the only category of, National Insurance contributions deducted by an employer in any tax year. Additional contributions and categories should be recorded in fields 41 - 66. | | | | | |
| 17 | 223 | 1 | NI contribution Table letter | <p>This field should contain one alpha character which will be dependent upon the category of contributions to be paid.</p> <p>For example 'A' denotes 'Standard Not Contracted-out contributions'</p> <p>Valid category letters are:- A, B, C, D, E, F, G, H, J, K, L, N, O, Q, R, S, T, V, W, and X.</p> <p>If this field contains category letter B, E, G, O, K or T the employee must be female</p> | M |
| 18 | 224 - 227 | 4 | Earnings at the Lower Earnings Limit (LEL), (where earnings are equal to or exceed the LEL) | <p>4 numeric characters in the range 0000 - 9999 expressing the required figure in WHOLE POUNDS</p> <p>If field 17 contains category letter X then earnings and contributions fields 18 to 21 & 23 must show all zeros</p> <p>If NI category is A, D, F, H, J, L, N, O, R, S or V, the earnings at the LEL where earnings reach or exceed the LEL must be greater than 0</p> <p>NB This rule will not apply in cases where earnings are aggregated</p> | M |

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|---|--|--------------|
| 19 | 228 - 231 | 4 | Earnings above the LEL, up to and including the Earnings Threshold (ET) | <p>4 numeric characters in the range 0000 - 9999 expressing the required figure in WHOLE POUNDS</p> <p>Must be 0 if category letter X</p> <p>Must be greater than 0 when earnings above the ET up to and including the Upper Earnings Limit (UEL) are greater than 0 for the following NI Category letters A, D, E, F, G, H, J, K, L, N, O, Q, R, S or V</p> <p>NB This rule will not apply in cases where earnings are aggregated</p> | M |
| 20 | 232 - 236 | 5 | Earnings above the ET, up to and including the Upper Earnings Limit (UEL) | <p>5 numeric characters in the range 00000 - 99999 expressing the required figure in WHOLE POUNDS</p> <p>Must be 0 if category letter X</p> <p>Must be greater than 0 when the 'Total of the employee's and employer's contributions payable' field is greater than 32 pence for the following NI category letters A, D, E, F, G, H, J, K, L, N, O, Q, R, S, V</p> <p>Must be greater than 0 when the 'Employees contributions payable' field is greater than 16 pence for the following NI category letters A, D, E, F, G, H, J, K, L, N, O, Q, R, S, V</p> | M |
| 21 | 237 - 247 | 11 | Total of Employee's and Employer's contributions payable | <p>11 numeric characters in the range 00000000000 - 99999999999 expressing the required figure in PENCE</p> <p>Must be 0 if category letter X</p> <p>Must be equal to or greater than the 'Employee's contributions payable' field for NI category letters A, B, J, R, T, or Q</p> <p>Must be equal to or greater than 0 for the following NI category letters A, B, C, J, Q, R, T or W</p> | M |
| 22 | 248 | 1 | Negative NICs symbol | <p>Alpha character 'R' where Field 21 represents a negative NICs figure</p> <p>OR</p> <p>space fill</p> | C |

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|--|---|--------------|
| 23 | 249 - 258 | 10 | Employee's contributions payable | <p>10 numeric characters in the range 0000000000 - 9999999999 expressing the required figure in PENCE</p> <p>Note: This field should show contributions payable on earnings above the ET up to and including the UEL plus any due at the additional percentage rate on earnings above the UEL</p> <p>Must be 0 for the following NI category letters C, W or X</p> <p>Must be equal to or less than the 'Total of Employee's and Employer's contribution payable' field for NI category letters A, B, J, R, T or Q</p> | M |
| 24 | 259 - 267 | 9 | <p>Scheme Contracted-out Number (SCON)</p> <p>(For Contracted-out Money Purchase Schemes or Contracted-out Money Purchase Stakeholder Pensions Schemes only)</p> | <p>9 spaces where NI contribution Table letter denotes not contracted-out or Contracted-out Salary Related contributions have been deducted (i.e. Category D or equivalent rate)</p> <p>OR</p> <p>9 alpha numeric characters in a format where the first character is S, followed by 7 numeric characters and then 1 alpha character, where table letter denotes that Contracted-out Money Purchase contributions have been deducted (i.e. Category F or equivalent rate)</p> <p>SCON is allocated to a Scheme approved to contract-out of the State Additional Pension</p> <p>See 'Important Note' 9 at the beginning of this Record structure</p> <p>If field 17 contains category letter F, G, S, H, K or V a SCON must be present in this field</p> <p>Note: SCONs for Contracted-out Money Purchase & Contracted-out Money Purchase Stakeholder Pension schemes <u>only</u> should be recorded in this field</p> | C |

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|-------------------------------|---|--------------|
| 25 | 268 - 270 | 3 | Spare | 3 spaces | N/A |
| 26 | 271 - 276 | 6 | Statutory Sick Pay (SSP) | <p>6 numeric characters in the range 000000 - 999999 expressing the required figure in PENCE</p> <p>If field 26 is greater than 0 and Record Type 2 field 6 shows that employee is 65 or over on 06-04-2005 check that SSP has been correctly paid</p> <p>(This should be the actual STATUTORY amount not an amount paid at the discretion of the employer)</p> <p>Minimum value of 0. Must be 0 for pension only returns</p> | M |
| 27 | 277 - 284 | 8 | Statutory Maternity Pay (SMP) | <p>8 numeric characters in the range 00000000 - 99999999 expressing the required figure in PENCE</p> <p>(This should be the actual STATUTORY amount not an amount paid at the discretion of the employer)</p> <p>If SMP paid Record Type 2, field 7 must be female</p> <p>Minimum value of 0. Must be 0 for pension only returns</p> | M |
| 28 | 285 - 290 | 6 | Statutory Paternity Pay (SPP) | <p>6 numeric characters in the range 000000 - 999999 expressing the required figure in PENCE</p> <p>(This should be the actual STATUTORY amount not an amount paid at the discretion of the employer)</p> <p>Minimum value of 0. Must be 0 for pension only returns</p> | M |
| 29 | 291 - 296 | 6 | Statutory Adoption Pay (SAP) | <p>6 numeric characters in the range 000000 - 999999 expressing the required figure in PENCE</p> <p>(This should be the actual STATUTORY amount not an amount paid at the discretion of the employer)</p> <p>Minimum value of 0. Must be 0 for pension only returns</p> | M |

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|-------------------------------------|--|--------------|
| 30 | 297 - 307 | 11 | Tax deducted in this employment | <p>11 numeric characters in the range 00000000000 - 99999999999 expressing the required figure in PENCE</p> <p>Negative amounts must be expressed in the appropriate format</p> <p>Must be equal to or less than the 'Pay in this employment' field</p> <p>When 'Tax deducted in this employment' field is negative, the 'Tax deducted in previous employment' field must be greater than or equal to the positive value of 'Tax deducted in this employment' field</p> <p>Week 53, 54 or 56 tax must be included. Tax from previous employment must be EXCLUDED</p> | M |
| 31 | 308 | 1 | Tax refund symbol | <p>Enter 'R' if the tax shown in Field 30 is a refund that has actually been made to the employee</p> <p>OR</p> <p>space fill</p> | C |
| 32 | 309 - 319 | 11 | Pay in previous employment | <p>11 numeric characters in the range 00000000000 - 99999999999 expressing the required figure in PENCE</p> <p>Minimum value of 0. Must be equal to or greater than the 'Tax deducted in previous employment' field</p> | M |
| 33 | 320 - 330 | 11 | Tax deducted in previous employment | <p>11 numeric characters in the range 00000000000 - 99999999999 expressing the required figure in PENCE</p> <p>Minimum value of 0. Must be equal to or less than the 'Pay deducted in previous employment' field</p> <p>Must be equal to or greater than 'Tax deducted in this employment' field when field has a negative value</p> | M |

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|--|--|--------------|
| 34 | 331 - 338 | 8 | Date of starting this employment | <p>8 numeric characters in the format DDMMCCYY where DD = Day, MM = Month and CCYY = Year</p> <p>Must represent a valid calendar date e.g. 15092005 indicates a start date of 15 September 2005</p> <p>This field is only to be used when the start date is within the tax year being reported</p> <p>If not used field should be space filled</p> | O |
| 35 | 339 - 346 | 8 | Date of leaving this employment | <p>8 numeric characters in the format DDMMCCYY where DD = Day, MM = Month and CCYY = Year</p> <p>Must represent a valid calendar date e.g. 15092005 indicates a leaving date of 15 September 2005</p> <p>This field is only to be used when the leaving date is within the tax year being reported</p> <p>If not used field must be space filled</p> | O |
| 36 | 347 - 353 | 7 | Employee's contributions to Widows and Orphans or Life Assurance that are not allowable as an expense under Net Pay arrangements | <p>7 numeric characters in the range 0000000 - 9999999 expressing contributions in PENCE</p> <p>Minimum value 0</p> | M |
| 37 | 354 - 358 | 5 | Student Loan Deductions (in this employment) | <p>5 numeric characters in the range 00000 - 99999 expressing the required figure in WHOLE POUNDS</p> <p>Any pence should be rounded down to the nearest whole pound</p> <p>Minimum value 0</p> | M |
| 38 | 359 - 365 | 7 | Tax Credits (in this employment) | <p>7 numeric characters in the range 0000000 - 9999999 expressing the required figure in PENCE</p> <p>Minimum value 0</p> | M |
| 39 | 366 | 1 | Week 53, 54 or 56 indicator | <p>Must be completed where an employee has had an additional pay period during the year show one of the numerals 3, 4 or 6 to represent week 53, week 54 and week 56 respectively</p> | C |

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|--|--|--------------|
| | | | | (Week 53 = weekly paid, Week 54 = fortnightly paid and Week 56 those paid 4-weekly) OR space fill | |
| 40 | 367 - 377 | 11 | Pay in this employment (This field should contain Employee's Gross Pay for tax purposes. This includes such things as overtime, bonus, commission, SSP, SMP, SPP, and SAP minus any authorised deductions under the 'net pay arrangements' for superannuation contributions, payroll giving schemes or profit related pay.) | 11 numeric characters in the range 00000000000 - 99999999999 expressing the required figure in PENCE Minimum value 0 Must be equal to or greater than the 'Tax deducted in this Employment' field | M |
| 41 | 378 | 1 | NI contribution Table letter | This field should contain one alpha character which will be dependent upon the category of contributions to be paid For example 'A' denotes 'Standard not contracted-out contributions' Valid category letters are:- A, B, C, D, E, F, G, H, J, K, L, N, O, Q, R, S, T, V, W, and X. If this field contains category letter B, E, G, K, O or T the employee must be female | M |
| 42 | 379 - 382 | 4 | Earnings at the LEL, (where earnings reach or exceed the LEL) | 4 numeric characters in the range 0000 - 9999 expressing the required figure in WHOLE POUNDS If field 41 contains category letter X then earnings and contributions fields 42 to 45 & 47 must show all zeros If NI category is A, D, F, H, J, L, N, O, R, S or V, the earnings at the LEL where earnings reach or exceed the LEL must be greater than 0 NB This rule will not apply in cases where earnings are aggregated | M |

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|--|--|--------------|
| 43 | 383 - 386 | 4 | Earnings above the LEL, up to and including the ET | <p>4 numeric characters in the range 0000 - 9999 expressing the required figure in WHOLE POUNDS</p> <p>Must be 0 if category letter X</p> <p>Must be greater than 0 when earnings above the ET up to and including the UEL are greater than 0 for the following NI Category letters A, D, E, F, G, H, J, K, L, N, O, Q, R, S or V</p> <p>NB This rule will not apply in cases where earnings are aggregated</p> | M |
| 44 | 387 - 391 | 5 | Earnings above the ET up to and including the UEL | <p>5 numeric characters in the range 00000 - 99999 expressing the required figure in WHOLE POUNDS</p> <p>Must be 0 if category letter X</p> <p>Must be greater than 0 when the 'Total of the employees and employers contributions payable' field is greater than 32 pence for the following NI category letters A, D, E, F, G, H, J, K, L, N, O, Q, R, S, V</p> <p>Must be greater than 0 when the 'Employees contributions payable' field is greater than 16 pence for the following NI category letters A, D, E, F, G, H, J, K, L, N, O, Q, R, S, V</p> | M |
| 45 | 392 - 402 | 11 | Total of Employee's and Employer's contributions payable | <p>11 numeric characters in the range 00000000000 - 99999999999 expressing the required figure in PENCE</p> <p>Must be 0 if category letter X</p> <p>Must be equal to or greater than the 'Employees contributions payable' field for NI category letters A, B, J, R, T, or Q</p> <p>Must be equal to or greater than 0 for the following NI category letters A, B, C, J, Q, R, T or W</p> | M |
| 46 | 403 | 1 | Negative NICs symbol | <p>Alpha character 'R' where Field 45 represents a negative NICs figure</p> <p>OR</p> <p>space fill</p> | C |

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|---|---|--------------|
| 47 | 404 - 413 | 10 | Employee's contributions payable | <p>10 numeric characters in the range 0000000000 - 9999999999 expressing the required figure in PENCE</p> <p>Note: This field should show contributions payable on earnings above the ET up to and including the UEL plus any due at the additional percentage rate on earnings above the UEL</p> <p>Must be 0 for the following NI category letters C, W or X</p> <p>Must be equal to or less than the 'Total of Employees and Employers contribution payable' field for NI category letters A, B, J, R, T or Q</p> | M |
| 48 | 414 - 422 | 9 | <p>Scheme Contracted-out Number (SCON)</p> <p>(For Contracted-out Money Purchase Schemes or Contracted-out Money Purchase Stakeholder Pension Schemes only)</p> | <p>9 spaces where NI contribution table letter denotes not contracted-out or Contracted-out Salary Related contributions have been deducted (i.e. Category D or equivalent rate)</p> <p>OR</p> <p>9 alpha numeric characters in a format where first character is S, followed by 7 numeric characters and then 1 alpha character, where table letter denotes that Contracted-out Money Purchase contributions have been deducted (i.e. Category F or equivalent rate)</p> <p>(SCON is allocated to a Scheme approved to contract-out of the State Additional Pension)</p> <p>See 'Important Note' 9 at the beginning of this Record structure</p> <p>If field 41 contains category letter F, G, S, H, K or V then a SCON must be present in this field</p> | C |

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|---|--|--------------|
| 49 | 423 | 1 | Spare | 1 space | N/A |
| 50 | 424 | 1 | NI contribution Table letter | <p>This field should contain one alpha character which will be dependent upon the category of contributions to be paid</p> <p>For example 'A' denotes 'Standard not Contracted-out contributions'</p> <p>Valid category letters are:- A, B, C, D, E, F, G, H, J, K, L, N, O, Q, R, S, T, V, W, and X</p> <p>If this field contains category letter B, E, G, K, O or T the employee must be female</p> | M |
| 51 | 425 - 428 | 4 | Earnings at the LEL, (where earnings reach or exceed the LEL) | <p>4 numeric characters in the range 0000 - 9999 expressing the required figure in WHOLE POUNDS</p> <p>If field 50 contains category letter X then earnings and contributions fields 51 to 54 & 56 must show all zeros.</p> <p>If NI category is A, D, F, H, J, L, N, O, R, S or V, the earnings at the LEL where earnings reach or exceed the LEL must be greater than 0</p> <p>NB This rule will not apply in cases where earnings are aggregated</p> | M |
| 52 | 429 - 432 | 4 | Earnings above the LEL, up to and including the ET | <p>4 numeric characters in the range 0000 - 9999 expressing the required figure in WHOLE POUNDS</p> <p>Must be 0 if category letter X</p> <p>Must be greater than 0 when earnings above the ET up to and including the UEL are greater than 0 for the following Category letters A, D, E, F, G, H, J, K, L, N, O, Q, R, S or V</p> <p>NB This rule will not apply in cases where earnings are aggregated</p> | M |
| 53 | 433 - 437 | 5 | Earnings above the ET up to and including the UEL | <p>5 numeric characters in the range 00000 - 99999 expressing the required figure in WHOLE POUNDS</p> <p>Must be 0 if category letter X</p> | M |

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|--|---|--------------|
| | | | | <p>Must be greater than 0 when the 'Total of the employee's and employer's contributions payable' field is greater than 32 pence for the following NI category letters A, D, E, F, G, H, J, K, L, N, O, Q, R, S, V</p> <p>Must be greater than 0 when the 'Employee's contributions payable' field is greater than 16 pence for the following NI category letters A, D, E, F, G, H, J, K, L, N, O, Q, R, S, V</p> | |
| 54 | 438 - 448 | 11 | Total of Employee's and Employer's contributions payable | <p>11 numeric characters in the range 00000000000 - 99999999999 expressing the required figure in PENCE</p> <p>Must be 0 if category letter X</p> <p>Must be equal to or greater than the 'Employees contributions payable' field for NI category letters A, B, J, R, T, or Q</p> <p>Must be equal to or greater than 0 for the following NI category letters A, B, C, J, Q, R, T or W</p> | M |
| 55 | 449 | 1 | Negative NICs symbol | <p>Alpha character 'R' where Field 54 represents a negative NICs figure</p> <p>OR</p> <p>space fill</p> | C |
| 56 | 450 - 459 | 10 | Employee's contributions payable | <p>10 numeric characters in the range 0000000000 - 9999999999 expressing the required figure in PENCE</p> <p>Note: This field should show contributions payable on earnings above the ET up to and including the UEL plus any due at the additional percentage rate on earnings above the UEL</p> <p>Must be 0 for the following NI category letters C, W or X</p> <p>Must be equal to or less than the 'Total of Employee's and Employer's contribution payable' field for NI category letters A, B, J, R, T or Q</p> | M |

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|--|---|--------------|
| 57 | 460 - 468 | 9 | Scheme Contracted-out Number (SCON) (For Contracted-out Money Purchase Schemes or Contracted out Money Purchase Stakeholder Pension Schemes only) | 9 spaces where NI contribution table letter denotes not contracted-out or Contracted-out Salary Related contributions have been deducted (i.e. Category D or equivalent rate) OR 9 alphanumeric characters in a format where first character is S, followed by 7 numeric characters and then 1 alpha character, where the table letter denotes that Contracted-out Money Purchase contributions have been deducted (i.e. Category F or equivalent rate) (SCON is allocated to a Scheme approved to contract-out of the State Additional Pension) See 'Important Note' 9 at the beginning of this Record structure If field 50 contains category letter F, G, S, H, K or V then a SCON must be present in this field | C |
| 58 | 469 - 471 | 3 | Spare | 3 spaces | N/A |
| 59 | 472 | 1 | NI contribution Table letter | This field should contain one alpha character which will be dependent upon the category of contributions to be paid For example 'A' denotes 'Standard not contracted-out contributions' Valid category letters are:- A, B, C, D, E, F, G, H, J, K, L, N, O, Q, R, S, T, V, W, and X If this field contains category letter B, E, G, K, O or T the employee must be female | M |
| 60 | 473 - 476 | 4 | Earnings at the LEL, (where earnings reach or exceed the LEL) | 4 numeric characters in the range range 0000 - 9999 expressing the required figure in WHOLE POUNDS If field 59 contains category letter X then earnings and contributions fields 60 to 63 & 65 must show all zeros If NI category is A, D, F, H, J, L, N, O, R, S or V, the earnings at the LEL where earnings reach or exceed the LEL must be greater than 0 NB This rule will not apply in cases where earnings are aggregated | M |

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|--|---|--------------|
| 61 | 477 - 480 | 4 | Earnings above the LEL, up to and including the ET | 4 numeric characters in the range 0000 - 9999 expressing the required figure in WHOLE POUNDS Must be 0 if category letter X Must be greater than 0 when earnings above the ET up to and including the UEL are greater than 0 for the following Category letters A, D, E, F, G, H, J, K, L, N, O, Q, R, S or V NB This rule will not apply in cases where earnings are aggregated | M |
| 62 | 481 - 485 | 5 | Earnings above the ET up to and including the UEL | 5 numeric characters in the range 00000 - 99999 expressing the required figure in WHOLE POUNDS Must be 0 if category letter X Must be greater than 0 when the 'Total of the employee's and employer's contributions payable' field is greater than 32 pence for the following NI category letters A, D, E, F, G, H, J, K, L, N, O, Q, R, S, V Must be greater than 0 when the 'Employees contributions payable' field is greater than 16 pence for the following NI category letters A, D, E, F, G, H, J, K, L, N, O, Q, R, S, V | M |
| 63 | 486 - 496 | 11 | Total of Employee's and Employer's contributions payable | 11 numeric characters in the range 00000000000 - 99999999999 expressing the required figure in PENCE Must be 0 if category letter X Must be equal to or greater than the 'Employees contributions payable' field for NI category letters A, B, J, R, T, or Q Must be equal to or greater than 0 for the following NI category letters A, B, C, J, Q, R, T or W | M |

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|--|--|--------------|
| 64 | 497 | 1 | Negative NICs symbol | Alpha character 'R' where Field 63 represents a negative NICs figure OR space fill | C |
| 65 | 498 - 507 | 10 | Employee's contributions payable | 10 numeric characters in the range 0000000000 - 9999999999 expressing the required figure in PENCE Note: This field must show contributions payable on earnings above the ET up to and including the UEL plus any due at the additional percentage rate on earnings above the UEL Must be 0 for the following NI category letters C, W or X Must be equal to or less than the 'Total of Employees and Employers contribution payable' field for NI category letters A, B, J, R, T or Q | M |
| 66 | 508 - 516 | 9 | Scheme Contracted-out Number (SCON) (For Contracted-out Money Purchase Schemes or Contracted-out Money Purchase Stakeholder Pension Schemes only) | 9 spaces where NI contribution table letter denotes not contracted-out or Contracted-out Salary Related contributions have been deducted (i.e. Category D or equivalent rate) OR 9 alphanumeric characters in a format where first character is S, followed by 7 numeric characters and then 1 alpha character where table letter denotes that Contracted-out Money Purchase contributions have been deducted (i.e. Category F or equivalent rate) (SCON is allocated to a Scheme approved to contract-out of the State Additional Pension) See 'Important Note' 9 at the beginning of this Record structure If field 59 contains category letter F, G, S, H, K or V then a SCON must be present in this field | C |

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|--|---|--------------|
| 67 | 517 - 523 | 7 | Spare | 7 spaces | N/A |
| 68 | 524 - 525 | 2 | Control characters (where appropriate) | <p>For tape returns: 2 spaces</p> <p>For disk returns: 2 spaces or 2 control characters representing 'End of Record'</p> <p>The control characters are normally a combination of Carriage Return (CR) and Line Feed (LF) and are normally automatically inserted by default</p> | N/A |

Grand total record (Record type 3)

Important notes

- 1 A Grand Total Record must follow the last tax and NI record for any one Unique Identifier (ID). Where data for more than one Unique ID is included, separate Grand Total Records are needed for each one.
The totals of Tax, NI, Student Loans and Tax Credits must always agree with the totals of the individual amounts shown on each Tax and NI record within the Unique ID.
- 2 The total of Tax, NI, Student Loans and Tax Credits may not agree with the payments made to the Inland Revenue Accounts Office in which case once the return has been processed the Inland Revenue will take up any discrepancy with the employer.
- 3 Throughout this record cash values should be expressed in pence, should be unsigned, and should be right justified and zero filled. For example £157,251.05 should be written in a 12-character field as 000015725105.
- 4 **The total of SSP, SMP, SPP and SAP must now show the amount recovered by the employer and not the amount paid.**
- 5 For further information on Statutory Payments, see guidance in the Employer's Pack.
- 6 If no entry is appropriate to a given field it should be space or zero filled as appropriate.

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|---|---|--------------|
| 1 | 1 | 1 | Record Identifier | Must be the numeral '3' | M |
| 2 | 2 - 12 | 11 | Total of employer's and employee's National Insurance contributions within this Unique ID | 11 numeric characters In the format 00000000000 - 99999999999 expressing the required figure in PENCE This figure must be the sum of all the 'Total of Employer's and Employee's Contributions Payable' fields in the submission | M |
| 3 | 13 | 1 | Negative NICs symbol | Alpha character 'R' where Field 2 represents a negative NICs figure OR space fill | C |
| 4 | 14 - 25 | 12 | Total of Tax deducted (in this employment) | 12 numeric characters in the format 000000000000 - 999999999999 expressing the required figure in PENCE This figure must equal the total of the individual amounts of 'Tax on pay in this employment' field | M |
| 5 | 26 | 1 | Tax Refund symbol | Alpha character 'R' where field 4 represents a net refund of tax OR space fill | C |
| 6 | 27 - 33 | 7 | Number of Tax and NI records included within this Unique ID | 7 numeric characters to show the total number of tax and NI (Type 2) records submitted, in the range 0000000 - 9999999 | M |

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|--|--|--------------|
| 7 | 34 - 43 | 10 | Total of SSP recovered within this Unique ID | <p>10 numeric characters in the range 0000000000 - 9999999999 representing the required figure in PENCE</p> <p>Minimum value 0</p> <p>Must be equal to or less than the total of the individual Statutory Sick Pay fields.</p> <p>Must be 0 for pension only returns</p> | M |
| 8 | 44 - 53 | 10 | Total of SMP recovered within this Unique ID | <p>10 numeric characters in the range 0000000000 - 9999999999 representing the required figure in PENCE</p> <p>Minimum value 0</p> <p>Must be equal to or less than the total of the individual Statutory Maternity Pay fields.</p> <p>Must be 0 for pension only returns (If entitled to Small Employers Relief a 100% figure should be quoted)</p> | M |
| 9 | 54 - 62 | 9 | NIC compensation on SMP within this Unique ID | <p>9 numeric characters in the range 000000000 - 999999999 representing the required in PENCE</p> <p>Minimum value 0</p> <p>Cannot be greater than the SMP recovered field. Must be 0 when the SMP recovered field is 0.</p> <p>Must be 0 for pensions only returns</p> | M |
| 10 | 63 - 72 | 10 | Total of SPP recovered within this Unique ID | <p>10 numeric characters in the range 0000000000 - 9999999999 representing the required figure in PENCE</p> <p>Minimum value 0.</p> <p>Must be equal to or less than the total of the individual Statutory Paternity Pay fields.</p> <p>Must be 0 for pension only returns</p> | M |

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|--|--|--------------|
| 11 | 73 - 81 | 9 | NIC compensation on SPP within this Unique ID | 9 numeric characters in the range 000000000 - 999999999 representing the required figure in PENCE Minimum value 0 Cannot be greater than the SPP recovered field. Must be 0 when the SPP recovered field is 0. Must be 0 for pensions only returns | M |
| 12 | 82 - 91 | 10 | Total of SAP recovered within this Unique ID | 10 numeric characters in the range 0000000000 - 9999999999 representing the required figure in PENCE Minimum value 0 Must be equal to or less than the total of the individual Statutory Adoption Pay fields. Must be 0 for pension only returns | M |
| 13 | 92 - 100 | 9 | NIC compensation on SAP within this Unique ID | 9 numeric characters in the range 000000000 - 999999999 representing the required figure in PENCE Minimum value 0 Cannot be greater than the SAP recovered field. Must be 0 when the SAP recovered field is 0. Must be 0 for pensions only returns | M |
| 14 | 101 - 110 | 10 | Total of Student Loan deductions collected within this Unique ID | 10 numeric characters in the range 0000000000 - 9999999999 representing the required figure in POUNDS This figure must be equal to the total of the individual amounts of Student Loan Deductions Minimum value of 0 | M |
| 15 | 111 - 120 | 10 | Total of Tax Credits paid under this Unique ID | 10 numeric characters in the range 0000000000 - 9999999999 representing the required figure in PENCE This figure must be equal to the total of the individual amounts of Tax Credit paid | M |
| 16 | 121 - 523 | 403 | Spare | 403 spaces | N/A |

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|---|--|--------------|
| 17 | 524 - 525 | 2 | Control Characters (where appropriate) (Any two characters) | For tape returns: 2 spaces For disk returns: 2 spaces or 2 control characters representing 'End of Record' The control characters are normally a combination of Carriage Return (CR) and Line Feed (LF) and are normally automatically inserted by default | N/A |

End of data record (Record type 4)

Important notes

1. This record should immediately follow the final Grand Total Record on a Data Cartridge, within the same block if space permits, and indicates the point at which the Inland Revenue National Insurance Contributions Office processing will cease.
2. Submissions issued on Data Cartridge must include a Type 4 record. These record types must **not** be included on Flexible Disk or CD-ROM returns.

| Field Number | Character position | Field Length | Field Description | Validation Rules | Field Status |
|--------------|--------------------|--------------|-----------------------|--|--------------|
| 1 | 1 | 1 | Record Identifier | Must be the numeral '4' | M |
| 2 | 2 - 12 | 11 | End of Data indicator | The 11 characters END▼OF▼DATA (▼ = space) | N/A |
| 3 | 13 - 525 | 513 | Spare | 513 spaces | N/A |

Section 8 - Customer Service

Service Standards

We set ourselves standards of service. Every year we check to see how we have done and we publish the results. If you would like details, please

- visit www.inlandrevenue.gov.uk/servicestandards/, or
- contact us. You will find us in The Phone Book under 'Inland Revenue'.

For complete details, please

- visit www.inlandrevenue.gov.uk, or
- contact us. You will find us in The Phone Book under 'Inland Revenue'.

Putting things right

If we do not live up to your expectations, please let the person dealing with your case know what is wrong. We will work as quickly as possible to settle your complaint. We would not expect a complaint to get beyond this stage. But if you are still unhappy, please ask for your complaint to be referred to the Customer Relations Manager. Ask for our leaflet 'Putting things right. How to complain'. This leaflet is also available online at www.inlandrevenue.gov.uk

Customers with particular needs

We offer a range of facilities for customers with particular needs.

Some of the things we provide are

- wheelchair access to nearly all Inland Revenue Enquiry Centres
- home visits, if you have limited mobility or caring responsibilities and cannot get to one of our Enquiry Centres
- leaflets in large print, Braille and audio
- for people with hearing difficulties
 - BT Tynetalk
 - induction loops
 - sign language interpretation
- help with filling in forms
- services of an interpreter.

Section 9 - Further information

Other leaflets

Copies of our leaflets are available

- online at www.inlandrevenue.gov.uk
- from Inland Revenue Enquiry Centres. You will find the address
 - in The Phone Book under 'Inland Revenue' at www.inlandrevenue.gov.uk/local

Appendix 1 - Most common errors within End of Year submissions

Appendix 1 - Most common errors within End of Year submissions

This information is included to highlight the most common errors within the last End of Year submissions

1 Inland Revenue Office Number (Record Type 1)

The Inland Revenue Office Number used must consist of 3 numeric characters.

The Inland Revenue Office Number you use is that which is shown on the front cover of your Inland Revenue payslip booklet P30BC and form P35.

The Inland Revenue Office Number and Employer's PAYE Reference are shown together e.g. **848/A123**.

2 Employer's PAYE Reference (Record Type 1)

Do not include the oblique sign, used to separate the Inland Revenue Office Number and the Employer's PAYE Reference shown on the front cover of your Inland Revenue booklet P30BC and on the front of the form P35. This oblique sign is not part of either the Inland Revenue Office Number or the Employer's PAYE Reference.

The Employer's PAYE Reference is that which is shown on the front cover of your Inland Revenue booklet P30BC and on the front of the form P35 e.g. **848/A123**.

If you have any queries regarding either your Inland Revenue Office Number or your Employer's PAYE Reference, please seek advice from your Inland Revenue Office.

3 Tax Year (Record Type 1)

The Payroll Department must input data for the correct tax year. A tax and NI record is required for all employees employed by you for the whole or part of the tax year.

You must populate the tax year field on your Magnetic Media submission with the year in which the tax period **ENDED** i.e. for the tax year 2005-2006 input 2006.

4 Employer's Contracted-Out Number (ECON) (Record Type 1)

An ECON must be shown if your payroll contains any employees who pay contracted-out NI contributions.

The ECON is that which is shown on your Employer's contracted-out Certificate. This begins with the letter E followed by the number 3, 6 further numbers then 1 letter.

If more than one payroll is submitted an ECON should be only shown within those payrolls containing employees who pay contracted-out NI contributions.

If you have any queries regarding your ECON please seek advice from the Inland Revenue (SPSS) Nottingham Helpline on 0115 974 1777.

5 Scheme Contracted-out Number (SCON) (Record Type 2)

The SCON must be recorded in all of those cases where the NI Contribution type indicates a Contracted-out Money Purchase (COMP) Scheme (including Contracted-Out Money Purchase Stakeholder Pension (COMP/SHP) schemes).

Check that the SCON used was allocated by the Inland Revenue, NI Services to Pensions Industry. It should begin with the letter S, followed by 7 numbers then a further letter.

Only input a SCON against a COMP Scheme NI Contribution type.

If you have any queries regarding your SCON please seek advice from IR (SPSS) Nottingham Helpline on 0115 974 1777.

6 National Insurance Contributions Total (Record Type 3)

No negative amounts of NI should be reported within the employee record.

From 2003/2004 negative amounts (brought about by offset of the NIC rebate) are indicated by correct completion of the field following the Total NICs field.

7 Spare Fields (Record Type 1, Type 2 and Type 3)

All spare fields should be completely space filled.

8 Disk Submitters

If you or your operating system insert control characters at the end of each record these characters should be at character positions 524 & 525.

9 Date Fields

All date fields MUST be input in the format indicated and care should be taken to ensure that these dates are valid.

Appendix 2 - Record Sequence for Flexible Diskette & CD-ROM

Appendix 2 - Record Sequence for Flexible Diskette & CD-ROM

Record Sequence

Format of Flexible Diskette & CD-ROM

| | Layout | Record Type |
|----|---|---|
| a) | The first record must be the first (or only) Unique ID RECORD (as described in Section 7) | RECORD TYPE 1 |
| b) | Subsequent records must be TAX AND NATIONAL INSURANCE RECORDS (as described in Section 7); the record relating to the last employee being followed by: | RECORD TYPE 2 RECORD TYPE 2 |
| c) | The final record for the first (or only) Unique ID which is the GRAND TOTAL RECORD (as described in Section 7) | RECORD TYPE 3 |
| d) | The above sequence should be repeated until all schemes (Unique ID's) have been accounted for | RECORD TYPE 1 RECORD TYPE 2 RECORD TYPE 3 |
| e) | Subsequent sets of records can be either written to new discreet files i.e. EYRSB, ERYSC etc. or preferably appended to the original file created from the first set of records ie. Files EYRS (see para 45) | |

Appendix 3 - Record Sequence for Data Cartridges

Appendix 3 - Record Sequence for Data Cartridges

Record Sequence

Format of Data Cartridges

| | Layout | Record Type |
|----|--|--|
| a) | The first block of data in which the first record must be the first (or only) UNIQUE ID AND EMPLOYER IDENTIFICATION RECORD (as described in Section 7) | RECORD TYPE 1 |
| b) | Subsequent records must be TAX AND NATIONAL INSURANCE RECORDS (as described in Section 7); the record relating to the last employee being followed by: | RECORD TYPE 2 RECORD TYPE 2 RECORD TYPE 2 RECORD TYPE 2 |
| c) | The final record for the first (or only) Unique ID; being the GRAND TOTAL RECORD (as described in Section 7); this should be followed immediately, i.e. within the same block if space permits by: | RECORD TYPE 3 |
| d) | Further data as in a to c relating to a second, third or subsequent Unique ID followed by: | RECORD TYPE 1 RECORD TYPE 2 RECORD TYPE 2 RECORD TYPE 3 |
| e) | The END OF DATA RECORD (as described in Section 7) the block may be terminated at this point or may be space filled to the standard block length selected by the user | RECORD TYPE 4 |

Our commitment to you

We are here to ensure that everyone understands and receives what they are entitled to, and understands and pays what they owe, so that everyone contributes to the UK's needs.

We will

- listen carefully
- answer accurately and respond promptly
- keep your personal and business details confidential
- treat you fairly and with respect
- give you dedicated help if you have particular needs
- make it easy for you to understand your rights and obligations, including
 - what you are entitled to
 - what you must do, and
 - when you must do it
- provide a service in a way that is convenient for you
 - online
 - by phone through our network of Contact Centres and Helplines, or
 - face-to-face in our Enquiry Centres or with our Business Support Teams.

These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

Issued by -

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EB5 (mag media)

OVERVIEW OF TECHNICAL SPECIFICATIONS ALLOCATION OF P14 ITEMS TO DATA FIELDS

For help to fill in this form, see Employer's Help Book, E10

Please use **black ink** and write firmly to ensure your entries are clear on all three sheets. £ spaces should be filled from the right-hand side.

P14 End of Year Summary **2005-06**

004

Your name and address as employer
 Field 9 (35)
 Field 10 (35)
 Field 11 (35)
 Field 12 (35)
 Field 13 (35)
 Field 14 (8)
 Field 15 (35)

Inland Revenue office name
 Field 6 (40)

Employer's PAYE reference
 Field 4 (3) / Field 5 (10)

For employer's use
 004 Tax Year to 5 April 2006

Employee's details

National Insurance number
 Field 15 (9)

Date of birth in figures (if known)
 Day Month Year
 Field 6 (8)

Sex
 'M' - male, 'F' - female
 Field 7 (1)

Surname
 Field 3 (35)

First two forenames
 Field 4 (35) Field 5 (7)

Works/payroll no. etc
 Field 2 (20)

Employee's private address (if known)
 Field 8 (27)
 Field 9 (27)
 Field 10 (27)
 Field 11 (8)

Postcode

Expenses payments and benefits paid to directors and employees:
 Complete form P11D or P9D if appropriate and provide a copy of the information to your employee by 6 July. See Employer's Further Guide to PAYE and NICs, CWG2, for more details.

National Insurance contributions in this employment (Note: LEL = Lower Earnings Limit, ET = Earnings Threshold, UEL = Upper Earnings Limit)

| NIC table letter | Earnings at the LEL (where earnings are equal to or exceed the LEL)(whole £s only) From col.1a on P11 1a £ | Earnings above the LEL, up to and including the ET (whole £s only) From col.1b on P11 1b £ | Earnings above the ET, up to and including the UEL (whole £s only) From col.1c on P11 1c £ | Total of employee's and employer's contributions From col.1d on P11 1d £ p | If amount in col.1d is a minus amount, enter 'R' here | Employee's contributions due on all earnings above the ET From col.1e on P11 1e £ p |
|------------------|--|--|--|--|---|---|
| | Field 18 (4) | Field 19 (4) | Field 20 (5) | Field 21 (11) | Field 22 (1) | Field 23 (10) |
| | Field 42 (4) | Field 43 (4) | Field 44 (5) | Field 45 (11) | Field 46 (1) | Field 47 (10) |
| | Field 51 (4) | Field 52 (4) | Field 53 (5) | Field 54 (11) | Field 55 (1) | Field 56 (10) |
| | Field 60 (4) | Field 61 (4) | Field 62 (5) | Field 63 (11) | Field 64 (1) | Field 65 (10) |

Scheme Contracted-out Number (For Contracted-out Money Purchase schemes OR Contracted-out Money Purchase Stakeholder Pension schemes only)

S Field 24 (9)

S Field 48 (9)

S Field 57 (9)

S Field 66 (9)

Statutory payments included in the pay 'In this employment' figure below

| Statutory Sick Pay (SSP) 1f £ p | Statutory Maternity Pay (SMP) 1g £ p | Statutory Paternity Pay (SPP) 1h £ p | Statutory Adoption Pay (SAP) 1i £ p |
|------------------------------------|---|---|--|
| Field 26 (6) | Field 27 (8) | Field 28 (6) | Field 29 (6) |

Date of starting if during tax year to 5 April 2006
 Day Month Year
 Field 34 (8)

Date of leaving if during tax year to 5 April 2006
 Field 35 (8)

Pay and Income Tax details

| | Pay £ p | Tax deducted £ p |
|---------------------------|---------------|---------------------|
| In previous employment(s) | Field 32 (11) | Field 33 (11) |
| In this employment | Field 40 (11) | Field 30 (11) |
| Total for year | | |

Employee's Widows & Orphans/Life Assurance contributions in this employment
 Field 36 (7)

Final tax code
 Field 13 (7) Field 14 (1)

Student Loan Deductions in this employment (whole £s only)
 From col.1j on P11
 £
 Field 37 (5)

Tax Credits in this employment
 From col.9 on P11
 £ p
 Field 38 (7)

Payment in Week 53: if included in Pay and Tax totals, enter '53', '54' or '56' here (See Employer's Help Book, E10)
 † Field 39 (1)

Please detach sheets and make separate bundles of National Insurance and Tax copies before despatch

- For official use
- Field 17 (1)
 - Field 41 (1)
 - Field 50 (1)
 - Field 59 (1)

ADDITIONAL INFORMATION FOR TYPE 1 (PERMIT) RECORD

| | |
|----------------|---|
| Field 1 (1) | RECORD IDENTIFIER. Must = "1" |
| Field 2 (12) | UNIQUE IDENTIFIER |
| Field 3 (16) | SPARE |
| Field 7 (6) | SPARE |
| Field 8 (4) | Year in which tax year ENDED |
| Field 16 (9) | EMPLOYER'S CONTRACTED OUT NUMBER. Must be included if held by Company |
| Field 17 (204) | SPARE |
| Field 18 (2) | CONTROL CHARACTERS (where appropriate) |

ADDITIONAL INFORMATION FOR TYPE 2 (TAX & NI) RECORD

| | |
|----------------|--|
| Field 1 (1) | RECORD IDENTIFIER. Must = "2" |
| Field 16 (8) | SPARE |
| Field 25 (3) | SPARE |
| Field 49 (1) | SPARE |
| Field 58 (3) | SPARE |
| Field 67 (7) | SPARE |
| Field 68 (2) | CONTROL CHARACTERS (where appropriate) |
| ★ Field 12 (1) | SPARE FIELD - This field is reserved for use should the Scottish Variable Rate be introduced |
| † Field 39 (1) | For magnetic media submissions, week 53 should be "3" NOT "53" or "X" |