



2008/09 EOY Amendments Recognition Scenarios

2009-10 EOY Amendments - Recognition scenarios v1.0

Changes from version 1.0 for 2008-09

References to 2008-09 changed to 2009-10

Data updated to relate to tax year 2009-10

General advice

The scenarios in this document are designed solely to test that valid "EOY Amendment" returns can be produced and that specific amendments can be made. If you need to use other names, addresses, NIC table letters etc. from the ones in these scenarios, this is acceptable provided that the relevant monetary amendments are included in the scenarios.

These three scenarios are designed to test the following amendments:

- P14 increase with relevant P35 adjustment
- P14 decrease with relevant P35 adjustment
- P35 only increase
- P35 only decrease
- Complete P14 missed from original return

Once In A Lifetime Ltd (Weekly)
Based on Scenario 1 of the EOY 2009-10 original recognition scenarios.
Employee Trevor Stack is paid £50 per week in this employment. He received an increase in October of £10.00 per week. Consequently his pay was £50 per week for 26 weeks and £60 per week for 26 weeks - a total annual figure of £2860. This increase was not recorded on his P14 so an amendment is needed.

Staff Number	
Title	Mr
Surname	Stack
First Forename or Initial	Trevor
Second forename or initial	
Address Line 1	The Vestibule
Address Line 2	256 Church Street
Address Line 3	Leicester
Address Line 4	
Postcode	LR2
Date of birth	1947-04-11
Gender	Male
Final Tax Code	K1
Week 1 or Month 1 indicator	
NI Number	YH145986B
NIC table letter	A
Earnings to LEL	0.00
Earning above LEL to ET	0.00
Earnings above ET to UEL	0.00
Total of employee and employer conts	0.00
Employees contribution payable	0.00
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	260.00
Tax on pay in this employment	52.00
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	
Date of leaving this employment	
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	260.00
Tax Total for year	52.00

Part 3 Checklist		No
Qu. 1	Have you sent a form P14, End of year summary or completed a retained a form P38(s), <i>Student employees</i> for every person in your paid employment, either on a casual basis or otherwise, during the tax year shown on the front of this form? If "No", please send a form P38A, Employer's Supplementary Return	no
Qu. 2	Did you make any "free of tax" payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?	yes
Qu. 3	So far as you know, did anyone else pay expenses, or in any way provide vouchers or benefits to any of your employees whilst they were employed by you during the year?	no
Qu. 4a	Did anyone employed by a person or company outside the UK work for you in the UK for 30 or more days in a row?	yes
Qu. 4b	If "Yes", have you included them in the list on this form or any continuation sheets?	no
Qu. 5a	Have you paid any of an employee's pay to someone other than the employee, for example to a school?	no
Qu. 5b	- If 'Yes', have you included this pay on their form P14 ?	
Qu. 6	Do the rules relating to services provided through an intermediary (sometimes known as IR35) apply to any work carried out by any worker listed on this return ?	yes
Qu. 6b	If 'Yes', have you included a deemed payment, or any part of one, in the list on this form or on any continuation sheets?	no
Part 4	If you have a contracted-out pension scheme, enter your Employer's Contracted-out number (ECON) from your contracting-out certificate	E3567891A
Part 5	Employers certificate and declaration	
	I declare and certify that for the above tax year	
St. 1	Forms P14 End of Year Summary, for each employee or director for whom I was required to complete a form P11 Deductions Working Sheet, (or equivalent record) during the year,	yes
St. 2	completed form P38A Employer's Supplementary Returns	are due
St. 3	completed forms P11D and P11D(b) Returns of expenses payments, benefits and class 1a contributions	are not due
	CESSATION DATE	
	EMPLOYERS NAME	Once In A Lifetime Ltd
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2010-04-05
	Count of P14s	1

Total NIC's	3	0.00
Total Tax	6	52.00
Advance received from HMRC to refund tax	7	0.00
Total Tax (6 + 7)	8	52.00
Total NIC's/Tax (3 + 8)	9	52.00
Total Student Loan Deductions	10	0.00
9 plus 10	11	52.00
SSP Recovered	12	0.00
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
SPP Recovered	15	0.00
NIC Compensation on SPP	16	0.00
SAP Recovered	17	0.00
NIC Compensation on SAP	18	0.00
Total of boxes 12 to 18	19	0.00
Funding received from HMRC to pay SSP/SMP/SPP/SAP	20	0.00
19 minus 20	21	0.00
11 minus 21	22	52.00
Deductions made from subcontractors	23	0.00
Amount Payable for the year 22 plus 23	24	52.00
NIC's/Tax paid already	25	0.00
Tax free incentive payment	26	0.00
Now Payable 24 minus 25 and 26	27	52.00
CIS deductions suffered	28	0.00
Revised amount now payable 27 minus 28	29	52.00

Employer Name: Two A Penny Arcades (Monthly)

Based on Scenario 2 of the EOY 2009-10 original recognition scenarios.

The company paid £10,000 Tax and NIC during the year for 2009-10. They discover that, due to an administrative error, this had not been reported on the P35. A P35 amendment is needed to include this.

Part 3 Checklist		
Qu. 1	Have you sent a form P14, End of year summary or completed a retained a form P38(s), <i>Student employees</i> for every person in your paid employment, either on a casual basis or otherwise, during the tax year shown on the front of this form?If "No", please send a form P38A, Employer's Supplementary Return	no
Qu. 2	Did you make any "free of tax" payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?	yes
Qu. 3	So far as you know, did anyone else pay expenses, or in any way provide vouchers or benefits to any of your employees whilst they were employed by you during the year?	no
Qu. 4a	Did anyone employed by a person or company outside the UK work for you in the UK for 30 or more days in a row?	yes
Qu. 4b	If "Yes", have you included them in the list on this form or any continuation sheets?	no
Qu. 5a	Have you paid any of an employee's pay to someone other than the employee, for example to a school?	no
Qu. 5b	- If 'Yes', have you included this pay on their form P14 ?	
Qu. 6	Do the rules relating to services provided through an intermediary (sometimes known as IR35) apply to any work carried out by any worker listed on this return?	yes
Qu. 6b	If 'Yes', have you included a deemed payment, or any part of one, in the list on this form or on any continuation sheets?	no
Part 4	If you have a contracted-out pension scheme, enter your Employer's Contracted-out number (ECON) from your contracting-out certificate	E3567891A
Part 5	Employers certificate and declaration	
	I declare and certify that for the above tax year	
St. 1	Forms P14 End of Year Summary, for each employee or director for whom I was required to complete a form P11 Deductions Working Sheet,(or equivalent record) during the year,	yes
St. 2	completed form P38A Employer's Supplementary Returns	are due
St. 3	completed forms P11D and P11D(b) Returns of expenses payments, benefits and class 1a contributions	are not due
	CESSATION DATE	
	EMPLOYERS NAME	Two A Penny Arcades
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2010-04-05
	COUNT OF P14s	0

Total NIC's	3	0.00
Total Tax	6	0.00
Advance received from HMRC to refund tax	7	0.00
Total Tax (6 + 7)	8	0.00
Total NIC's/Tax (3 + 8)	9	0.00
Total Student Loan Deductions	10	0.00
9 plus 10	11	0.00
SSP Recovered	12	0.00
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
SPP Recovered	15	0.00
NIC Compensation on SPP	16	0.00
SAP Recovered	17	0.00
NIC Compensation on SAP	18	0.00
Total of boxes 12 to 18	19	0.00
Funding received from HMRC to pay SSP/SMP/SPP/SAP	20	0.00
19 minus 20	21	0.00
11 minus 21	22	0.00
Deductions made from subcontractors	23	0.00
Amount Payable for the year 22 plus 23	24	0.00
NIC's/Tax paid already	25	10000.00
Tax free incentive payment	26	0.00
Now Payable 24 minus 25 and 26	27	-10000.00
CIS deductions suffered	28	0.00
Revised amount now payable 27 minus 28	29	-10000.00

Employer Name: 14 & Co. Ltd (Monthly)

Based on scenario 14 of the EOY 2009-10 original recognition scenarios.

Employed for the whole tax year, Geoffrey Rooney is paid £300.00 per month on the final day of each month. Mr Rooney's tax code is BR and he pays National Insurance under category A rate.

A tax code change to 643L was received and operated in March 2010 which refunded all of Mr Rooney's tax for the year. However, the P14 figures were incorrectly calculated based on the BR tax code. An amended P14 is needed to change the tax figure.

Staff Number	1236
Title	Mr
Surname	Rooney
First Forename or Initial	Geoffrey
Second forename or initial	
Address Line 1	Hillview Bank Top
Address Line 2	Village Green
Address Line 3	
Address Line 4	
Postcode	HB1 2VG
Date of birth	1948-10-21
Gender	Male
Final Tax Code	603L
Week 1 or Month 1 indicator	
NI Number	YY211048B
NIC table letter	A
Earnings to LEL	0.00
Earning above LEL to ET	0.00
Earnings above ET to UEL	0.00
Total of employee and employer conts	0.00
Employees contribution payable	0.00
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	0.00
Tax on pay in this employment	-720.00
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	
Date of leaving this employment	
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	0.00
Tax Total for year	-720.00

Employer Name: 14 & Co. Ltd (Monthly)

Based on scenario 14 of the EOY 2009-10 original recognition scenarios

The company director, Adel Weiss, was inadvertently omitted from the end of year return so an amendment is required to include her P14. She was employed for the full tax year and received £3,000 for the year. Her tax code was 643L and NIC category X.

Staff Number	700001
Title	Miss
Surname	Adel
First Forename or Initial	Weiss
Second forename or initial	
Address Line 1	
Address Line 2	
Address Line 3	
Address Line 4	
Postcode	
Date of birth	1972-12-05
Gender	female
Final Tax Code	603L
Week 1 or Month 1 indicator	
NI Number	
NIC table letter	X
Earnings to LEL	0.00
Earning above LEL to ET	0.00
Earnings above ET to UEL	0.00
Total of employee and employer conts	0.00
Employees contribution payable	0.00
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	3000.00
Tax on pay in this employment	0.00
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	
Date of leaving this employment	
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	

Part 3 Checklist		
Q. 1	Have you sent an End of year summary (P14) or P38(s) for every person in your paid employment during the relevant tax year? If "No", please send a form P38A, Employer's Supplementary Return	yes
Q. 2	Did you make any "free of tax" payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?	no
Q. 3	So far as you know, did anyone else pay expenses, or in any way provide vouchers or benefits to any of your employees whilst they were employed by you during the year?	no
Q. 4a	Did anyone employed by a person or company outside the UK work for you in the UK for 30 or more days in a row?	no
Q. 4b	If "Yes", have you included them in the list on this form or any continuation sheets?	
Q. 5a	Have you paid any of an employee's pay to someone other than the employee, for example to a school?	no
Q. 5b	- If 'Yes', have you included this pay on their form P14 ?	
Q. 6	Do the rules relating to services provided through an intermediary (sometimes known as IR35) apply to any work carried out by any worker listed on this return?	no
Q. 6b	If 'Yes', have you included a deemed payment, or any part of one, in the list on this form or on any continuation sheets?	
Part 4	If you have a contracted-out pension scheme, enter your Employer's Contracted-out number (ECON) from your contracting-out certificate	
Part 5	Employers certificate and declaration	
	I declare and certify that for the above tax year	
St. 1	Forms P14 End of Year Summary, for each employee or director for whom I was required to complete a form P11 Deductions Working Sheet,(or equivalent record) during the year,	yes
St. 2	completed form P38A Employer's Supplementary Returns	are not due
St. 3	completed forms P11D and P11D(b) Returns of expenses payments, benefits and class 1a contributions	are not due
	CESSATION DATE	
	EMPLOYERS NAME	14 & Co. Ltd
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2010-04-05
	COUNT OF P14s	1

Total NIC's	3	0.00
Total Tax	6	-720.00
Advance received from HMRC to refund tax	7	0.00
Total Tax (6 + 7)	8	-720.00
Total NIC's/Tax (3 + 8)	9	-720.00
Total Student Loan Deductions	10	0.00
9 plus 10	11	-720.00
SSP Recovered	12	0.00
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
SPP Recovered	15	0.00
NIC Compensation on SPP	16	0.00
SAP Recovered	17	0.00
NIC Compensation on SAP	18	0.00
Total of boxes 12 to 18	19	0.00
Funding received from HMRC to pay SSP/SMP/SPP/SAP	20	0.00
19 minus 20	21	0.00
11 minus 21	22	-720.00
Deductions made from subcontractors	23	0.00
Amount Payable for the year 22 plus 23	24	-720.00
NIC's/Tax paid already	25	0.00
Tax free incentive payment	26	0.00
Now Payable 24 minus 25 and 26	27	-720.00
CIS deductions suffered	28	0.00
Revised amount now payable 27 minus 28	29	-720.00