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# **Quality Standard Validation Specification From April 2006**

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Version 1

July 2005

**For online filing of employer's End of Year Summary (P14) and Annual Return (P35) using HM Revenue & Custom's PAYE Online for Employers service – Internet or Electronic Data Interchange (EDI).  
Also for Simplified PAYE Deduction Schemes (P12 and P37)**

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## INFORMATION

If you are a software developer this document should be read alongside the technical specifications for PAYE Online for Employers – Internet and EDI. These are available on HMRC website at:

[www.hmrc.gov.uk/ebu/softw\\_index.htm](http://www.hmrc.gov.uk/ebu/softw_index.htm)

## Introduction

The Quality Standard gives you the information you will need to provide when filing your Employers Annual Return and Simplified PAYE Deduction Schemes online for the 2006-2007 tax year. The Quality Standard, and the definition of filing online will be incorporated in Board's Directions.

PAYE Online for Employers offers two options to support online filing - Internet and Electronic Data Interchange (EDI).

Following the acceptance of Patrick Carter's recommendations:

- Employers with 50 or more employees have had to file online from the 2005-2006 tax year.
- Employers with fewer than 50 employees do not have to file online until the 2009-2010 tax year. However small employers with fewer than 50 employees can get tax – free incentives for taking up online filing early. More information about tax-free payments can be found at: [http://www.hmrc.gov.uk/employers/onlineguide\\_smallemp.htm#6](http://www.hmrc.gov.uk/employers/onlineguide_smallemp.htm#6)

If an Employer's Annual Return does not meet the Quality Standard, the return will be treated as not having been made. There is a penalty of up to £3000 a year for an employer who does not file their annual return online when they should have done. This penalty is in addition to the existing late filing penalty.

It is very important for software developers, and the employers who rely on them, to ensure that their products meet the Quality Standard.

Further information on sending your Employer's Annual Return can be found at:

<http://www.hmrc.gov.uk/employers/doitonline.pdf>

If you are a software developer this document should be read alongside the technical specifications for PAYE Online for Employers – Internet and EDI. These are available on HMRC website.

### Validation rules for online filing of Employers Annual Returns

The list below explains the terminology used in the status and field information columns in section 1 and 2

- 'Mandatory' means that the information must be supplied by law.
- 'Conditional' means that 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' means information that may be supplied if the employer has it and will help speed up processing by HMRC.
- 'Designated character set' – please refer to the XML Schema (for PAYE Online for Employers – Internet) or the Message Implementation Guidelines (for PAYE Online for Employers - EDI) for details of the allowable characters for each field. These Specifications can be found at [www.hmrc.gov.uk/ebu/softw\\_index.htm](http://www.hmrc.gov.uk/ebu/softw_index.htm)
- 'In the appropriate format' – please refer to the XML Schema (for PAYE Online for Employers – Internet) or the Message Implementation Guidelines (for PAYE Online for Employers - EDI) for format details for each field. These Specifications can be found at [www.hmrc.gov.uk/ebu/softw\\_index.htm](http://www.hmrc.gov.uk/ebu/softw_index.htm)
- 'Aggregation Cases' – where an employee has more than one job with the same employer or with different employers who are 'Trading in Association' the earnings from two or more employment's are treated as being from a single employment. In these cases some validation rules will not apply. Validation rules that do not apply in aggregation cases have been noted in bold text in the relevant fields. These rules are also not applied in cases where an annual earnings period has been used and there are two or more lines of contributions involved.

<b>EMPLOYER'S ANNUAL RETURN HEADER INFORMATION (P14 &amp; P35)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
1.	HMRC Office Number	Mandatory	Numeric characters in the range 001 - 999.
2.	Employer's PAYE Reference	Mandatory	Designated character set.
3.	Tax Year	Mandatory	Designated character set denoting the tax year ended.
4.	Employers Name	Mandatory	Designated character set.
5.	Employers Contracting Out Number (ECON)	Conditional.	Character 1 must be alpha - "E". Characters 2 - 8 must be numeric in the range 3000000 – 3999999. Character 9 must be Alpha. (Format check see Appendix 2) Must only be completed when the "NI Category " field contains one of the following characters – "D", "E", "F", "G", "H", "K", "L", "N", "O", "S" or "V".
6.	SPARE		
7.	SPARE		

EMPLOYEE'S (P14)				
	Field	Status	Field Information	
8.	National Insurance Number	Conditional	<p>Must be completed if known</p> <p>Characters 1 &amp; 2 must be alpha and must be one of the published National Insurance number prefixes (see Appendix 2).</p> <p>Characters 3 - 8 must be numeric.</p> <p>Character 9 must be alpha in the range A –D or a space.</p>	Employee's date of birth and gender fields must be completed when National Insurance number not known
9.	SPARE			
10.	Employees Date of Birth	Conditional	<p>Please complete in all cases where date of birth is known.</p> <p>Must be completed if the National Insurance number is not known.</p> <p>Where the National Insurance number and date of birth are not known a default date of birth of 01/01/1901 should be provided in the appropriate format.</p> <p>Must be a valid calendar date in the appropriate format.</p> <p>Must be today or earlier.</p>	
11.	Employees Gender	Conditional	<p>Must be completed if the National Insurance number is not known.</p> <p>Must be Male or Female in the appropriate format.</p> <p>If "Employees Gender" is Male the "NI Category" must not contain "B", "E", "G", "K", "O" or "T".</p> <p>Must be completed where "SMP" field greater than "0".</p> <p>If "Employees Gender" is Male the "SMP" field must be "0".</p>	
12.	Works No	Optional	If present, designated character set.	

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<b>EMPLOYEE'S (P14)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
13.	Employees Surname	Mandatory	First character must be alpha. Remaining characters must conform to the Designated character set.
14.	Employees Forename or Initial	Mandatory	First character must be alpha. Remaining characters must conform to the Designated character set.
15.	Employees Second Forename	Optional	If present, first character must be alpha. Remaining characters must conform to the designated character set.
16.	Employees Address	Optional	If present, must conform to designated character set.
17.	Scheme Contracted Out Number (SCON)	Conditional	Must only be completed for each occurrence of the NI Category letters "F", "G", "H", "K", "S", or "V" present within the submission.  Must be entered for each Contracted-Out Money Purchase Scheme operated.  Character 1 must be alpha with a value of "S".  Character 2 must be one of the following values: "0", "1", "2", "4", "6" or "8".  Characters 3 – 8 must be numeric.  Character 9 must be alpha. (Format Check see Appendix 1)
18.	SPARE		
19.	SPARE		
20.	NI Category	Mandatory	Must be an alpha character  Allowable NI Category letters are "A", "B", "C", "D", "E", "F", "G", "H", "J", "K", "L", "N", "O", "Q", "R", "S", "T", "V", "W", "X" and "Z"

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EMPLOYEE'S (P14)			
	Field	Status	Field Information
21.	Earnings at the Lower Earnings Limit (LEL) where earnings reach or exceed the LEL	Mandatory	<p>Numeric characters in the appropriate format.</p> <p>Minimum value of "0".</p> <p>Must be "0" when "NI Category" field is "X".</p> <p>Must be greater than "0" where earnings reach or exceed the LEL for the following NI category letters "A","D","F","H","J","L","N","Q","R","S" or "V". <b>Note - This rule will not apply in aggregation cases, or in cases where an annual earnings period has been used and there are two or more lines of contributions involved.</b></p>
22.	Earnings above the LEL up to and including the Earnings Threshold (ET)	Mandatory	<p>Numeric characters in the appropriate format.</p> <p>Minimum value of "0".</p> <p>Must be "0" when "NI Category" is "X".</p> <p>Must be greater than "0" when "Earnings above the ET up to and including the Upper Earnings Limit (UEL) is 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><b>Note - This rule will not apply in aggregation cases, or in cases where an annual earnings period has been used and there are two or more lines of contributions involved.</b></p>
23.	Earnings above the ET up to and including the Upper Earnings Limit (UEL)	Mandatory	<p>Numeric characters in the appropriate format.</p> <p>Minimum value of "0".</p> <p>Must be "0" when "NI Category" is "X".</p> <p>Must be greater than "0" when the "Total of 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" or "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" or "V".</p>

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<b>EMPLOYEE'S (P14)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
24.	Total of Employees and Employers Contributions Payable	Mandatory	<p>Numeric characters in the appropriate format.</p> <p>Negative amounts must be expressed in the appropriate format.</p> <p>Must be "0" when "NI Category" field is "X".</p> <p>Must be equal to or greater than the "Employees Contributions Payable" field for the following NI Category letters: "A", "B", "J", "Q", "R", or "T".</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>
25.	Employees Contributions Payable	Mandatory	<p>Numeric characters in the appropriate format.</p> <p>Minimum value of "0".</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 Contributions Payable" field for the following NI Category letters: "A", "B", "J", "R", "T", or "Q".</p>
26.	SPARE		
27.	Statutory Sick Pay (SSP)	Mandatory	<p>Numeric characters in the appropriate format.</p> <p>Minimum value of "0".</p> <p>Must be "0" for "Pension only" returns.</p>
28.	Statutory Maternity Pay (SMP)	Mandatory	<p>Numeric characters in the appropriate format.</p> <p>Minimum value of "0".</p> <p>Must be "0" when Gender is Male.</p> <p>Must be "0" for "Pension only" returns.</p> <p>If entry is greater than"0" then the "Gender" field must be female</p>

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<b>EMPLOYEE'S (P14)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
29.	Statutory Paternity Pay (SPP)	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".  Must be "0" for "Pension only" returns.
30.	Statutory Adoption Pay (SAP)	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".  Must be "0" for "Pension only" returns.
31.	Date of Starting	Optional	If present, must contain a valid calendar date in the appropriate format.
32.	Date of Leaving	Optional	If present, must contain a valid calendar date in the appropriate format.
33.	Pay in Previous Employment(s)	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".  Must be equal to or greater than the "Tax Deducted in Previous Employment(s)" field.
34.	Tax deducted in Previous Employment(s)	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".  Must be equal to or less than the "Pay In Previous Employment(s)" field.
35.	Pay in this Employment	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".  Must be equal to or greater than the "Tax Deducted in this Employment" field.
36.	Tax deducted in this Employment.	Mandatory	Numeric characters in the appropriate format.  Negative amounts must be expressed in the appropriate format.  Must be equal to or less than the "Pay in this Employment" field.  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.

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<b>EMPLOYEE'S (P14)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
37.	SPARE		
38.	SPARE		
39.	SPARE		
40.	SPARE		
41.	Employees Widows & Orphans/Life Assurance Contributions in This Employment.	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".
42.	Student Loan Deductions in This Employment.	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".
43.	Final Tax Code	Conditional	Must be completed if tax has been deducted  See Appendix 3.
44.	Week 1/ Month 1 Indicator	Conditional	If present, must be alpha in the appropriate format.  Must be completed if Week1/Month1 forms part of the Final Tax Code.
45.	SPARE		
46.	SVR	Optional	If present, alpha character with a value of "S".
47.	Payment in Week 53 Indicator	Conditional	If present, Numeric entry in the appropriate format.  Must be completed when the employee has had an additional pay period within the tax year.
48.	SPARE		
49.	SPARE		

<b>EMPLOYER'S ANNUAL RETURN (P35)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
50	Q1 End of Year Summary	Mandatory	<p><b>'Have you completed an End of Year Summary (P14) or P38 (S) for every person in your paid employment during the relevant tax year?'</b></p> <p>This must be answered yes or no in the appropriate format.</p> <p>If "no" complete the P38A - Employer's Supplementary Return.</p>
51	Q2 Free Of Tax Payments	Mandatory	<p><b>'Did you make any "Free of tax" payments to an employee?'</b></p> <p>This must be answered yes or no in the appropriate format.</p>
52	Q3 Expenses Or Benefits	Mandatory	<p><b>'Did anyone else pay expenses or provide vouchers or benefits to any of your employees during the year?'</b></p> <p>This must be answered yes or no in the appropriate format.</p>
53	Q4 part 1 Employees Out Of UK	Mandatory	<p><b>'Did anyone employed by a person or company outside of the UK work for you in the UK for 30 or more days in a row?'</b></p> <p>This must be answered yes or no in the appropriate format.</p> <p>If you have answered "yes" to the question then you must answer question Q4 part 2.</p>
54	Q4 part 2 Employees Out Of UK	Conditional	<p><b>'If you have answered "yes" to Q4 part 1, have you enclosed a P14 for these employees?'</b></p> <p>This must be answered yes or no in the appropriate format.</p> <p>If you have answered "yes" to having included the payments on the employee's P14, then at least one P14 must be submitted</p>
55	Q5 part 1 Employees Pay To Third Party	Mandatory	<p><b>'Have you paid any of the employees' pay to someone other than the employee?'</b></p> <p>This must be answered yes or no in the appropriate format.</p> <p>If you have answered "yes" to the question then you must answer Q5 part 2.</p>

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<b>EMPLOYER'S ANNUAL RETURN (P35)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
56	Q5 part 2 Employees Pay To Third Party	Conditional	<b>'If you have answered "yes" to Q5 part 1, have you included the payments on the employee's P14?'</b>  This must be answered yes or no in the appropriate format.  If you have answered "yes" to the question, then at least one P14 must be submitted
57.	Q6 part 1 Service Payments	Mandatory	<b>'Do the rules relating to services provided through an intermediary (sometimes known as IR35) apply to any work carried out by any worker included on this return?'</b>  This must be answered yes or no in the appropriate format.  If you have answered "yes" to the question, you must answer Q6 part 2.
58.	Q6 part 2 Service Payments	Conditional	<b>'If you have answered "yes" to Q6 part 1, have sufficient amounts of employment income been paid to reduce the deemed payment to NIL or has a deemed payment been included on the employee's P14s'</b>  This must be answered yes or no in the appropriate format.  If you have answered "yes" to the question, then at least one P14 must be submitted.
59.	P14 Declaration	Mandatory	<b>'Have you submitted an End of Year Summary (P14) for each employee or director for whom you completed a form P11 or equivalent record, during the year?'</b>  Must be answered yes in the appropriate format.  At least one P14 must be submitted.
60.	P38A declaration	Mandatory	<b>'Have you completed form P38A, Employer's Supplementary Return?'</b>  Must be answered: "are due" "are not due" in the appropriate format.
61.	P11D declaration	Mandatory	<b>'Have you completed forms P11D and P11D(b), Expenses and Benefits?'</b>  Must be answered: " are due " or "are not due" in the appropriate format.
62.	Number of P14 Parts	Optional	Numeric Characters in the appropriate format.

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<b>EMPLOYER'S ANNUAL RETURN (P35)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
63.	Total NIC	Mandatory	Numeric characters in the appropriate format.  Must be the total of all the "Total of Employees and Employers Contributions Payable" fields on Forms P14 accompanying this submission.
64.	Total Tax from P14's	Mandatory	Numeric characters in the appropriate format.  Must be the total of all the "Tax Deducted in this Employment" fields on Forms P14 accompanying this submission.
65.	Advance Received from HMRC to Refund Tax	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".
66.	Spare		Moved to field 87
67.	Total Tax	Mandatory	Numeric characters in the appropriate format.  Must be the total of the "Total Tax from P14s" field plus the "Advance Received from HMRC to Refund Tax" field.
68.	Total Tax & NIC	Mandatory	Numeric characters in the appropriate format.  Must be the total of the "Total Tax" field plus the "Total NIC" for the submission being made.
69.	Total Student Loan Deductions	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".  Must be the total of all the "Student Loan Deductions in This Employment" fields on Forms P14 accompanying this submission.
70.	Total NIC/Tax and Student Loan	Mandatory	Numeric characters in the appropriate format.  Must be the total of the "Total Tax & NIC" field plus the "Total Student Loan Deductions" field for the submission being made.
71.	SPARE		

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<b>EMPLOYER'S ANNUAL RETURN (P35)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
72.	SSP Recovered	Mandatory	<p>Numeric characters in the appropriate format.</p> <p>Minimum value of "0".</p> <p>Must be equal to or less than the total of the "Statutory Sick Pay" fields on Forms P14 accompanying this submission.</p> <p>Must be "0" for "Pension only" returns.</p>
73.	SMP Recovered	Mandatory	<p>Numeric characters in the appropriate format.</p> <p>Minimum value of "0".</p> <p>Must be equal to or less than the total of the "Statutory Maternity Pay" fields on forms P14 accompanying this submission</p> <p>Entry must be "0" for "Pension only" returns.</p>
74.	NIC Compensation on SMP	Mandatory	<p>Numeric characters in the appropriate format.</p> <p>Minimum value of "0".</p> <p>Cannot be greater than the "SMP Recovered" field.</p> <p>Must be "0" for "Pension only" returns.</p>
75.	SPP Recovered	Mandatory	<p>Numeric characters in the appropriate format.</p> <p>Minimum value of "0".</p> <p>Must be equal to or less than the total of the "Statutory Paternity Pay" fields on forms P14 accompanying this submission.</p> <p>Must be "0" for "Pension only" returns.</p>

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<b>EMPLOYER'S ANNUAL RETURN (P35)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
76.	NIC Compensation on SPP	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Cannot be greater than the "SPP Recovered" field. Must be "0" for "Pension only" returns.
77.	SAP Recovered	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Must be equal to or less than the total of the "Statutory Adoption Pay" fields on forms P14 accompanying this submission. Must be "0" for "Pension only" returns.
78.	NIC Compensation on SAP	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Cannot be greater than the "SAP Recovered" field. Must be "0" for "Pension only" returns.
79.	SPARE		
80.	Funding Received from HMRC to Pay SSP/SMP/SPP/SAP	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".

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EMPLOYER'S ANNUAL RETURN (P35)																								
	Field	Status	Field Information																					
81.	Net Statutory Payments Recovered	Mandatory	<p>Numeric Characters in the appropriate format.</p> <p>Entry must be the total of:-</p> <table border="0"> <tr> <td>SSP Recovered</td> <td>field</td> <td><b>Plus</b></td> </tr> <tr> <td>SMP Recovered</td> <td>field</td> <td>“</td> </tr> <tr> <td>NIC Compensation on SMP</td> <td>field</td> <td>“</td> </tr> <tr> <td>SPP Recovered</td> <td>field</td> <td>“</td> </tr> <tr> <td>NIC Compensation on SPP</td> <td>field</td> <td>“</td> </tr> <tr> <td>SAP Recovered</td> <td>field</td> <td>“</td> </tr> <tr> <td>NIC Compensation on SAP</td> <td>field</td> <td>“</td> </tr> </table> <p><b>Less</b></p> <p>The “Funding Received from HMRC to Pay SSP/SMP/SPP/SAP” field.</p>	SSP Recovered	field	<b>Plus</b>	SMP Recovered	field	“	NIC Compensation on SMP	field	“	SPP Recovered	field	“	NIC Compensation on SPP	field	“	SAP Recovered	field	“	NIC Compensation on SAP	field	“
SSP Recovered	field	<b>Plus</b>																						
SMP Recovered	field	“																						
NIC Compensation on SMP	field	“																						
SPP Recovered	field	“																						
NIC Compensation on SPP	field	“																						
SAP Recovered	field	“																						
NIC Compensation on SAP	field	“																						
82.	SPARE																							
83.	SPARE –																							
84.	SPARE –																							
85.	SPARE –																							
86.	Combined Amounts minus Net Statutory Payments Recovered	Mandatory	<p>Numeric Characters in the appropriate format.</p> <p>Must be equal to the “ Total NIC/Tax and Student Loan” field minus the “Net Statutory Payments Recovered” field</p>																					
87.	Deductions made from Subcontractors	Mandatory	<p>Numeric characters in the appropriate format</p> <p>Minimum value of “0”</p>																					
88.	Amount Payable for the Year	Mandatory	<p>Numeric characters in the appropriate format.</p> <p>Must equal “Combined Amounts minus Net Statutory Payments Recovered” field plus “Deductions made from subcontractors” field</p>																					
89.	NIC/Tax Paid Already	Mandatory	<p>Numeric characters in the appropriate format.</p> <p>The entry must reflect the amount already paid in respect of the Employer's PAYE Reference to which this submission relates.</p> <p>Minimum value of “0”.</p>																					

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<b>EMPLOYER'S ANNUAL RETURN (P35)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
90.	Incentive Payment received during the year	Mandatory	Numeric characters in the appropriate format Minimum value of "0" Cannot be greater than £500
91.	Now Payable	Mandatory	Numeric characters in the appropriate format. Must be equal to the "Amount Payable for the Year" field less the "NIC / Tax Paid Already" field less the "Incentive Payment "received during the year.
92.	CIS Deductions Suffered	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".
93.	Revised Amount Now Payable	Mandatory	Numeric characters in the appropriate format. Must be equal to the "Now Payable" " field less the "CIS Deductions Suffered" field.
94.	SPARE		

### **Amendments to Original Returns**

This Appendix explains the changes to specific field validations when submitting an amendment to an original return.

The only acceptable combinations of forms which can be part of an Amended return are:

- P35 with no related P14's
- P35 with related P14's.

P14 amendments must be sent with a P35 amendment, either together or in separate parts. You can do this using PAYE Online for Employers – Internet or EDI, or a combination of both. More information on filing your return in parts can be found at <http://www.hmrc.gov.uk/employers/doitonline.pdf>

The Amended returns must not include figures already filed and must only reflect additional information whether this is a positive or negative amount. **Note:** amended returns should not be used to report changes to personal details for employees.

- The fields on the P35 and P14 shown below can have a positive or negative value.
- P35 accounting fields **must** equate to the values recorded on the P14s accompanying the Amended Return.

All fields in this section are numbered to match the same fields noted in section 1. Any not listed in this section must also be completed as described in section 1 including fields 1 to 7 (Employer Header Information).

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<b>AMENDMENTS TO EMPLOYEE'S (P14)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
20.	NI Category	Mandatory	Must be an alpha character.  Allowable NI Category letters are "A","B","C","D","E","F","G","H","J","K","L","N","O","Q","R","S","T","V","W" "X" and "Z"
21.	Earnings at the Lower Earnings Limit (LEL) where earnings reach or exceed the LEL	Mandatory	Numeric characters in the appropriate format.  Must be "0" when "NI Category" field is "X".
22.	Earnings above the LEL up to and including the Earnings Threshold (ET)	Mandatory	Numeric characters in the appropriate format.  Must be "0" when "NI Category" field is "X".
23.	Earnings above the ET up to and including the Upper Earnings Limit (UEL)	Mandatory	Numeric characters in the appropriate format.  Must be "0" when "NI Category" field is "X".
24.	Total of Employees and Employers Contributions Payable	Mandatory	Numeric characters in the appropriate format.  Must be "0" when "NI Category" field is "X".
25.	Employees Contributions Payable	Mandatory	Numeric characters in the appropriate format.  Must be "0" for the following NI Category letters: "C","W" or "X"
27.	Statutory Sick Pay (SSP)	Mandatory	Numeric characters in the appropriate format.  Must be "0" for "Pension only" returns.
28.	Statutory Maternity Pay (SMP)	Mandatory	Numeric characters in the appropriate format.  Must be "0" when Gender is Male.  Must be "0" for "Pension only" returns.
29.	Statutory Paternity Pay (SPP)	Mandatory	Numeric characters in the appropriate format.  Must be "0" for "Pension only" returns.

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<b>AMENDMENTS TO EMPLOYEE'S (P14)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
30.	Statutory Adoption Pay (SAP)	Mandatory	Numeric characters in the appropriate format. Must be "0" for "Pension only" returns.
33.	Pay in Previous Employment(s)	Mandatory	Numeric characters in the appropriate format.
34.	Tax deducted in Previous Employment(s)	Mandatory	Numeric characters in the appropriate format.
35.	Pay in this Employment	Mandatory	Numeric characters in the appropriate format.
36.	Tax deducted in this Employment.	Mandatory	Numeric characters in the appropriate format.
37.	SPARE		
38.	SPARE		
41.	Employees Widows & Orphans/Life Assurance Contributions in this Employment.	Mandatory	Numeric characters in the appropriate format.
42.	Student Loan Deductions in this Employment	Mandatory	Numeric characters in the appropriate format.
45.	SPARE		SPARE

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AMENDMENTS TO EMPLOYER'S ANNUAL RETURN (P35)			
	Field	Status	Field Information
59.	P14 Declaration	Mandatory	<b>'Have you submitted form P14 for each employee or director for whom you completed a form P11 or equivalent record, during the year?'</b>  Must be answered "yes" in the appropriate format
62.	Number of P14 Parts	Optional	Numeric Characters in the appropriate format.
63.	Total NIC	Mandatory	Numeric characters in the appropriate format.  Must be the total of the " Total of Employers and Employees Contributions Payable " fields on Forms P14 accompanying this submission
64.	Total Tax from P14's	Mandatory	Numeric characters in the appropriate format.  Must be the total of all the " Tax Deducted in this Employment " fields on forms P14 accompanying this submission.
65.	Advance Received from HMRC to Refund Tax	Mandatory	Numeric characters in the appropriate format.
66.	Spare		Field moved to 87
67.	Total Tax	Mandatory	Numeric characters in the appropriate format.  Must be the total of the "total Tax from P14s" field plus the "Advance received from HMRC to refund tax" field
68.	Total Tax & NIC	Mandatory	Numeric characters in the appropriate format.  Must be the total of the "Total Tax" field plus the " Total NIC" field for the submission being made.
69.	Total Student Loan Deductions	Mandatory	Numeric characters in the appropriate format.  Must be the total of the "Student Loan Deductions in This Employment " fields on Forms P14 accompanying this submission
70.	Total NIC/Tax and Student Loan	Mandatory	Numeric characters in the appropriate format.  Must be the total of the "Total Tax & NIC" field plus the "Total of Student Loan Deductions" field for the submission being made.

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<b>AMENDMENTS TO EMPLOYER'S ANNUAL RETURN (P35)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
72.	SSP Recovered	Mandatory	Numeric characters in the appropriate format. Must be "0" for "Pension only" returns.
73.	SMP Recovered	Mandatory	Numeric characters in the appropriate format. Must be "0" for "Pension only" returns.
74.	NIC Compensation on SMP	Mandatory	Numeric characters in the appropriate format. Must be "0" for "Pension only" returns.
75.	SPP Recovered	Mandatory	Numeric characters in the appropriate format. Must be "0" for "Pension only" returns.
76.	NIC Compensation on SPP	Mandatory	Numeric characters in the appropriate format. Must be "0" for "Pension only" returns.
77.	SAP Recovered	Mandatory	Numeric characters in the appropriate format. Must be "0" for "Pension only" returns
78.	NIC Compensation on SAP	Mandatory	Numeric characters in the appropriate format. Must be "0" for "Pension only" returns.
80.	Funding Received from HMRC to Pay SSP/SMP/SPP/SAP	Mandatory	Numeric characters in the appropriate format.

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AMENDMENTS TO EMPLOYER'S ANNUAL RETURN (P35)			
	Field	Status	Field Information
81.	Net Statutory Payments Recovered	Mandatory	Numeric characters in the appropriate format.  Entry must be the total of:- SSP Recovered                      field <b>Plus</b> SMP Recovered                        field        " NIC Compensation on SMP        field        " SPP Recovered                         field        " NIC Compensation on SPP        field        " SAP Recovered                         field        " NIC Compensation on SAP        field        " <b>Less</b> The "Funding Received from HMRC to Pay SSP/SMP/SPP/SAP" field.
83.	SPARE		
84.	SPARE		
85.	SPARE		
86.	Combined Amounts less Net Statutory Payments Recovered	Mandatory	Numeric characters in the appropriate format.  Must be equal to the "Total NIC/Tax and Student Loan" field less "Net Statutory Payments Recovered" field
87.	Deductions made from subcontractors	Mandatory	Numeric characters in the appropriate format.
88.	Amount Payable for the Year	Mandatory	Numeric characters in the appropriate format. Must equal "Combined amounts minus Net Statutory Payments Recovered" field plus "Deductions made from subcontractors" field.
89.	NIC/Tax Paid Already	Mandatory	Numeric characters in the appropriate format.  Should be an amended amount (positive or negative).
90.	Incentive Payment received during the year	Mandatory	Numeric characters in the appropriate format.  Cannot be greater than £500.

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<b>AMENDMENTS TO EMPLOYER'S ANNUAL RETURN (P35)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
91.	Now Payable	Mandatory	Numeric characters in the appropriate format.  Must be equal to the "Amount Payable for the Year" field less the "NIC / Tax Paid Already" field less the Incentive Payment received during the year.
92.	CIS Deductions Suffered	Mandatory	Numeric characters in the appropriate format.
93.	Revised Amount Now Payable	Mandatory	Numeric characters in the appropriate format.  Must be equal to the "Now Payable" " field less the "CIS Deductions Suffered" field.
94.	Spare		

### Section 3

#### **Simplified PAYE Deduction Schemes**

The Simplified Deduction Scheme is one in which the employer is not required to follow the full range of tasks in a normal PAYE scheme, and is strictly intended for personal and domestic employees, or persons employed to assist a disabled employer with their business, profession or course of study.

The forms that are part of a Simplified PAYE submission are P12, P14 and P37. P14 and P37 totals are derived from the P12 data by HMRC online supplier and are then sent to HMRC over the Internet. The application should provide an End of Year Certificate (form P60) for the employee.

In year submissions are required for change of employee's Tax Code and notification of Employee leaving.

At the end of the tax year the P37 and associated P12 and P14 data (including in year P12 data) must be sent as a complete package.

Sections 1, 2 and Appendix 3 do not apply to Simplified PAYE Deduction Schemes.

<b>EMPLOYER'S SIMPLIFIED PAYE DEDUCTIONS SCHEMES HEADER INFORMATION</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
1.	HMRC Office Number	Mandatory	Numeric characters in the range 001 - 999.
2.	Employer's PAYE Reference	Mandatory	Designated character set.
3.	Tax Year	Mandatory	Designated character set denoting the tax year ended.
4.	Employers Name	Mandatory	Designated character set.
5.	Employers Address Line 1	Mandatory	Designated character set.
6.	Employers Address Line 2	Optional	If present, designated character set.
7.	Employers Address Line 3	Optional	If present, designated character set.
8.	Employers Address Line 4	Optional	If present, designated character set.
9.	Employers Post Code	Mandatory	Designated character set.  Generic Postcode (or Zip code where appropriate)
10.	Country	Optional	If present, designated character set.

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EMPLOYEE'S INFORMATION (P12 )				
	Field	Status	Field Information	
11.	National Insurance Number	Conditional	<p>Must be completed if known</p> <p>Characters 1 &amp; 2 must be alpha and must be one of the published National Insurance number prefixes (see Appendix 2)</p> <p>Characters 3 - 8 must be numeric</p> <p>Character 9 must be alpha in the range A –D or a space</p>	Employee's date of birth and gender fields must be completed when National Insurance Number not known
12.	Employee's Date of Birth	Conditional	<p>Please complete in all cases where date of birth is known</p> <p>Must be completed if the National Insurance number is not known</p> <p>Where a Date of Birth is not known a default Date of Birth of 01/01/1901 should be provided in the appropriate format</p> <p>Must be a valid calendar date in the appropriate format</p> <p>Must be today or earlier.</p>	
13.	Employees Gender	Conditional	<p>Must be completed if the National Insurance number is not known.</p> <p>Must be Male or Female in the appropriate format.</p> <p>If "Employee's Gender" is Male the "NI Category" must not contain "B".</p> <p>Must be completed where "SMP" field greater than "0".</p> <p>If "Employee's Gender" is Male the "SMP" field must be "0".</p>	
14.	Employee's Surname	Mandatory	<p>First character must be alpha.</p> <p>Remaining characters must conform to the designated character set.</p>	

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<b>EMPLOYEE'S INFORMATION (P12)</b>				
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>	
15.	Employee's Forename or Initial	Mandatory	First character must be alpha. Remaining characters must conform to the designated character set.	
16.	Employee's Second Forename	Optional	If present, first character must be alpha. Remaining characters must conform to the designated character set.	
17.	Employee's Address	Optional	If present, designated character set.	

<b>PAY SUMMARY (P12)</b>				
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>	
19.	Description of any expenses or benefits provided for the employee	Conditional	Designated character set. Mandatory if there are entries in the "Amount or Value" fields.	
20.	Amount or Value	Conditional	Numeric characters in the appropriate format. Mandatory if there are entries in the "Description" field.	
21.	PAYE Code Number	Mandatory	Designated character set. Must be in the following format nnnnnx where nnnnnn is in the range 1 – 999999 and x is one of T, L, P, V, and Y.  Or one of the following values BR, 0T,D0, NT and FT.	

<b>EMPLOYEE LEAVING YOUR EMPLOYMENT (P12)</b>				
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>	
22.	Date of leaving	Optional	Numeric characters in the appropriate format.  Should only be shown if the employee ceased employment during the tax year being reported.  Must be today or earlier.	
23.	Start Date	Optional	Numeric characters in the appropriate format.  Should only be shown if the employee started employment during the tax year being reported.  Must be today or earlier.	
24.	New Employers Name	Optional	If present, designated character set.	
25.	New Employers Address Line 1	Optional	If present, designated character set.	
26.	New Employers Address Line 2	Optional	If present, designated character set.	
27.	New Employers Address Line 3	Optional	If present, designated character set.	
28.	New Employers Address Line 4	Optional	If present, designated character set.	
29.	New Employers Post Code	Optional	If present, designated character set.  Generic Postcode (or Zip code where appropriate)	

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<b>EMPLOYEE LEAVING YOUR EMPLOYMENT (P12)</b>				
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>	
30.	Country	Optional	If present, designated character set.	

<b>QUARTERLY DATA ITEMS (P12)</b>				
	<b>Field</b>	<b>Status</b>	<b>Field information</b>	
31.	Pay Date	Mandatory	Valid calendar date. Must be during Tax Year being reported. No duplicate pay dates. Maximum of fourteen pay dates per quarter.	
32.	NI Category	Mandatory	Alpha character in the appropriate format. Designates the rate and appropriate percentages of contributions payable. Valid table letters are A or B or C or J or X. Can not be 'B' if "Gender" is entered as 'male'. There can be more than one NI table letter within each quarter.	
33.	Earnings at the Lower Earnings Limit (LEL) where earnings reach or exceed the LEL	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". If "NI Category" is "A" or "J", "Earnings at the LEL" where earnings reach or exceed the LEL" field must be greater than "0". .	

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QUARTERLY DATA ITEMS (P12)			
	Field	Status	Field information
34.	Total earnings at the LEL	Mandatory	<p>Numeric characters in the appropriate format.</p> <p>Minimum value of "0".</p> <p>Amount must be the total of all " Earnings at the Lower Earnings Limit (LEL) where earnings reach or exceed the LEL" fields for the quarter.</p>
35.	Earnings above the LEL, up to and including the Earnings Threshold (ET)	Mandatory	<p>Numeric characters in the appropriate format.</p> <p>Minimum value of "0".</p> <p>Must be greater than "0" when "Earnings above the ET up to and including the Upper Earnings Limit (UEL)" is greater than "0" for NI Categories "A" or "J".</p> <p>For each period the employee has earned more than the LEL, the "Earnings above the LEL, up to and including the ET" field should be the lesser of the ET minus the LEL or the Total Pay minus the LEL.</p>
36.	Total Earnings above the LEL up to and including the ET	Mandatory	<p>Numeric characters in the appropriate format.</p> <p>Minimum value of "0".</p> <p>Amount must be the total of all " Earnings above the LEL up to and including the ET" fields for the quarter.</p>
37.	Earnings above the ET, up to and including the Upper Earnings Limit (UEL)	Mandatory	<p>Numeric characters in the appropriate format.</p> <p>Minimum value of "0".</p> <p>Must be greater than "0" when the "Total of Employees and Employers Contributions Payable" field is greater than "32p" for NI Categories "A" or "J".</p> <p>Must be greater than "0" when the "Employees Contributions Payable" field is greater than "16p" for NI categories "A" or "J".</p> <p>For each period the employee has earned over the Earnings Threshold the "Earnings above the ET, up to and including the UEL" field should be the lesser of Total Pay minus ET or UEL minus ET.</p>

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<b>QUARTERLY DATA ITEMS (P12)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field information</b>
38.	Total of Earnings above the ET up to and including the UEL	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Amount must be the total of all "Earnings above the ET, up to and including the UEL" fields for the quarter.
39.	Total of Employees and Employers Contributions Payable	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Must be equal to or greater than the "Employees Contributions Payable" field for the NI Categories "A" or "J".
40.	Sum Total of Employees and Employers Contributions Payable	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Amount must be the total of "Total of Employees and Employers Contributions Payable" fields for the quarter.
41.	Employees Contributions Payable	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Must be "0" for NI Category "C". Must be equal to or less than the "Total of Employees and Employers Contributions Payable" field for categories "A" or "J".
42.	Total of Employees Contributions Payable	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Amount must be the total of the "Employees Contributions Payable" fields for the quarter.
43.	Statutory Sick Pay (SSP)	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".

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<b>QUARTERLY DATA ITEMS (P12)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field information</b>
44.	Total Statutory Sick Pay (SSP)	Mandatory	Numeric characters in the appropriate format. Must be the total of SSP fields for the quarter. Minimum value of "0".
45.	Statutory Sick Pay Recovered	Mandatory	Numeric characters in the appropriate format. Amount cannot be greater than the SSP paid for the quarter. Minimum value of "0".
46.	Statutory Maternity Pay (SMP)	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Must be "0" when "Gender" is Male. If entry is greater than "0" then the "Gender" field must be completed.
47.	Total Statutory Maternity Pay (SMP)	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Must be the total of SMP fields for the quarter.
48.	Statutory Maternity Pay (SMP) Recovered	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Amount can not be greater than SMP paid for the quarter.
49.	Statutory Paternity Pay (SPP)	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".
50.	Total Statutory Paternity Pay (SPP)	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Must be the total of SPP fields for the quarter.

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<b>QUARTERLY DATA ITEMS (P12)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field information</b>
51.	Statutory Paternity Pay (SPP) Recovered	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Amount can not be greater than SPP paid for the quarter.
52.	Statutory Adoption Pay (SAP)	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".
53.	Total Statutory Adoption Pay (SAP)	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Must be the total of SAP fields for the quarter.
54.	Statutory Adoption Pay (SAP) Recovered	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Amount can not be greater than SAP paid for the quarter.
55.	Student Loan Deductions Indicator	Mandatory	Must be either 'yes' or 'no'.
56.	Student Loan Deductions	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".
57.	Total Student Loan Deductions	Mandatory	Numeric characters in the appropriate format. Amount must be the total of "Student Loan Deductions" fields for the quarter.
58.	Total Pay in the week or month including SSP, SMP, SPP and SAP	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Must be equal to or greater than the total of SSP, SMP, SPP and SAP paid.

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<b>QUARTERLY DATA ITEMS (P12)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field information</b>
59.	Sum total of the Total Pay in the week or month including SSP, SMP, SPP and SAP	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Amount must be the sum total of the "Total Pay in the week or month including SSP, SMP, SPP and SAP" fields for the quarter.
60.	Free Pay	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".
61.	Per week / Per Month	Mandatory	Must be either 'week' or 'month'.
62.	Taxable Pay	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Must be equal to "Total Pay in the week or month including SSP, SMP, SPP and SAP" minus "Free Pay" for the quarter.
63.	Tax deducted in the Week or Month	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".
64.	Total Tax deducted in the Week or Month	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Amount must be the total of "Tax deducted in the Week or Month" fields for the quarter.

<b>EMPLOYEE'S END OF YEAR INFORMATION (P14 )</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
65.	NI Category Letter	Mandatory	<p>Alpha character in the appropriate format.</p> <p>Designates the rate and appropriate percentages of contributions payable.</p> <p>Valid Category letters are A or B or C or J or X.</p> <p>Can not be 'B' if "Gender" is entered as 'male'.</p>
66.	Earnings at the Lower Earnings Limit (LEL) where earnings reach or exceed the LEL	Mandatory	<p>Numeric characters in the appropriate format.</p> <p>Minimum value of "0".</p> <p>Must be "0" for NI Category "X"</p> <p>Must be greater than "0" where earnings reach or exceed the LEL for Category letters "A" or "J".</p>
67.	Earnings above the LEL up to and including the Earnings Threshold (ET)	Mandatory	<p>Numeric characters in the appropriate format.</p> <p>Minimum value of "0".</p> <p>Must be "0" for NI Category "X"</p> <p>Must be greater than "0" when "Earnings above the ET up to and including the Upper Earnings Limit (UEL)" is greater than "0" for Category letters "A" or "J".</p>

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<b>EMPLOYEE'S END OF YEAR INFORMATION (P14 )</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
68.	Earnings above the ET up to and including the Upper Earnings Limit (UEL)	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".  Must be "0" for NI Category "X"  Must be greater than "0" when the "Total of Employees and Employer's Contributions Payable" field is greater than "32p". For NI category letters A or J.  Must be greater than "0" when the "Employees Contributions Payable" field is greater than "16p" for the NI category letters A or J
69.	Total of Employees and Employers contributions payable	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".  Must be "0" for NI Category "X"  Must be equal to or greater than the "Employee's Contributions Payable" field.
70.	Employees Contributions Payable	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".  Must be "0" for NI Categories "C" and "X".  Must be equal to or less than the "Total of Employers and Employees Contributions Payable" field for Category letters "A" or "J".
71.	Statutory Sick Pay	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".
72.	Statutory Maternity Pay	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".
73.	Statutory Paternity Pay	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".

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<b>EMPLOYEE'S END OF YEAR INFORMATION (P14 )</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
74.	Statutory Adoption Pay	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".
75.	Pay from Previous employment	Mandatory	Must be "0".
76.	Tax from Previous Employment	Mandatory	Must be "0".
77.	Pay in this Employment	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".  Amount must be the sum total of the "Total Pay in the week or month including SSP, SMP, SPP and SAP" fields from all relevant P12s for this employee for the year.
78.	Tax in this Employment	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".  Amount must be the total of "Tax deducted in the Week or Month" from all relevant P12s for this employee for the year.  Must not be greater than "Pay in this Employment."
79.	Date of Starting	Optional	If present, must contain a valid calendar date in the appropriate format.
80.	Date of Leaving	Optional	If present, must contain a valid calendar date in the appropriate format.
81.	Student Loan Deductions	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".  Amount must be the total of "Student Loan Deductions" from all P12s for this employee for the year.
82.	SPARE		

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<b>EMPLOYEE'S END OF YEAR INFORMATION (P14 )</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
83.	Tax Code	Mandatory	Alpha Numeric in the appropriate format.  Must be the Tax Code in operation at the end of the tax year.  Leading zeros are not allowed. (Except for 0T).
84.	Week1/ Month 1 Indicator	Mandatory	Must be "Week" or "Month".
85.	Week 53 Indicator	Conditional	If present, numeric characters in the appropriate format.  Must be completed when the employee has had an additional pay period within the tax year.
86.	Widows and Orphans	Mandatory	Must be "0".
87.	Total Pay	Mandatory	Numeric characters in the appropriate format.  "Total Pay" must equal "Pay in this employment".
88.	Total Tax	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".  "Total Tax" must equal "Tax in this employment".

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P37 DATA ITEMS			
	Field	Status	Field Information
89.	Declaration	Mandatory	Must be "Yes".
90.	Completion Date	Optional	If present, must contain a valid calendar date in the appropriate format. Date cannot be later than today s date.
91.	Employees Forename	Mandatory	First character must be alpha. Remaining characters must conform to the Designated character set.
92.	Employee's Second Forename	Optional	If present, first character must be alpha. Remaining characters must conform to the Designated character set.
93.	Employee's Surname	Mandatory	1 <sup>st</sup> character must be alpha. Remaining characters must conform to the Designated character set.
94.	National Insurance Contributions	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Amount must be the total of all the "Total of Employees and Employers contributions payable" fields recorded on all P14s for the year.
95.	Total NIC	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Amount must be the total of all "National Insurance Contributions" fields recorded on all P14s for the year.
96.	Income Tax	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Amount must be the total of tax recorded for the employee on the P14 for the year.

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P37 DATA ITEMS			
	Field	Status	Field Information
97.	Total Tax	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Must be the total tax for all P14's for all employees submitted for the year.
98.	Total Tax/NICs	Mandatory	Numeric Characters in the appropriate format Minimum Value of "0" Must equal the sum of "Total NICs" field plus "Total Tax" field
99.	Total Student Loan Deductions	Mandatory	Numeric Characters in the appropriate format Minimum Value of "0" Amount must be the total of all Student Loan Deductions for all P14s in this submission
100.	Total Tax/NICs and Student Loan Deductions	Mandatory	Numeric Characters in the appropriate format Minimum Value of "0" Must equal the sum of "Total Tax/NICs" field plus "Total Student Loan Deductions"
101.	Statutory Sick Pay Recovered	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". This figure can not be greater than the sum of all 'SSP' entries given on all the forms P14 in this submission.
102.	Statutory Maternity Pay Recovered	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". This figure can not be greater than the sum of all 'SMP' entries given on all the forms P14 in this submission.
103.	NIC Compensation on SMP	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".

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P37 DATA ITEMS			
	Field	Status	Field Information
104.	Statutory Paternity Pay Recovered	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".  This figure can not be greater than the sum of all 'SPP' entries given on all the forms P14 in this submission.
105.	NIC Compensation on SPP	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".
106.	Statutory Adoption Pay Recovered	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".  This figure can not be greater than the sum of all 'SAP' entries given on all the forms P14 in this submission.
107.	NIC Compensation on SAP	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".
108.	Total Statutory Payments Recovered	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".  Must equal the sum of SSP recovered, SMP recovered, NIC compensation on SMP, SPP recovered, NIC compensation on SPP, SAP recovered and NIC compensation on SAP.
109.	Grand Total	Mandatory	Numeric characters in the appropriate format.  Minimum value of "0".  Must equal the sum of "Total Tax/NICs and Student Loan Deductions" field minus "Total Statutory Payments Recovered" field.

### Modulus 19 Check

This Appendix details the calculation, known as the Modulus 19 Check.

This check is used to confirm the validity of the ECON/SCON provided by the Employer. It cannot identify if any of the digits of the reference number provided are incorrect therefore it should not be used to amend the reference number in an attempt to provide the correct SCON/ECON.

The calculation used to confirm the validity of the supplied SCON/ECON is as follows: -

FIXED VALUE FOR A SCON = 51  
(SCON = 51)

FIXED VALUE FOR AN ECON = 37  
(ECON = 37)

To confirm the validity of SCON S1301234T, take the supplied digits of the reference number and multiply as follows -

1	x	8	=	8
3	x	7	=	21
0	x	6	=	0
1	x	5	=	5
2	x	4	=	8
3	x	3	=	9
4	x	2	=	8

TOTAL	=	59		
TOTAL + FIXED VALUE (51)	=	110		
DIVIDE 110 BY 19	=	5	REMAINDER 15	

The remainder figure is then checked against the table of Check Letters, detailed below, to confirm that the check letter is 'T'.

**This check can only be used to confirm the validity of the SCON/ECON where the correct digits have been supplied.**

**Table of Check Letters**

<b>Number</b>	<b>Check Letter</b>	<b>Number</b>	<b>Check Letter</b>
0	A	10	M
1	B	11	N
2	C	12	P
3	D	13	Q
4	E	14	R
5	F	15	T
6	H	16	W
7	J	17	X
8	K	18	Y
9	L		

### National Insurance Number Prefixes

AA, AB, AE, AH, AK, AL, AM, AP, AR, AS, AT, AW, AX, AY, AZ  
BA, BB, BE, BH, BK, BL, BM, BT  
CA, CB, CE, CH, CK, CL, CR  
EA, EB, EE, EH, EK, EL, EM, EP, ER, ES, ET, EW, EX, EY, EZ  
GY  
HA, HB, HE, HH, HK, HL, HM, HP, HR, HS, HT, HW, HX, HY, HZ  
JA, JB, JC, JE, JG, JH, JJ, JK, JL, JM, JN, JP, JR, JS, JT, JW, JX, JY, JZ  
KA, KB, KE, KH, KK, KL, KM, KP, KR, KS, KT, KW, KX, KY, KZ  
LA, LB, LE, LH, LK, LL, LM, LP, LR, LS, LT, LW, LX, LY, LZ  
MA, MW, MX  
NA, NB, NE, NH, NL, NM, NP, NR, NS, NW, NX, NY, NZ  
OA, OB, OE, OH, OK, OL, OM, OP, OR, OS, OX  
PA, PB, PC, PE, PG, PH, PJ, PK, PL, PM, PN, PP, PR, PS, PT, PW, PX, PY  
RA, RB, RE, RH, RK, RM, RP, RR, RS, RT, RW, RX, RY, RZ  
SA, SB, SC, SE, SG, SH, SJ, SK, SL, SM, SN, SP, SR, SS, ST, SW, SX, SY, SZ  
TA, TB, TE, TH, TK, TL, TM, TP, TR, TS, TT, TW, TX, TY, TZ  
WA, WB, WE, WK, WL, WM, WP  
YA, YB, YE, YH, YK, YL, YM, YP, YR, YS, YT, YW, YX, YY, YZ  
ZA, ZB, ZE, ZH, ZK, ZL, ZM, ZP, ZR, ZS, ZT, ZW, ZX, ZY

The characters D, F, I, U and V are not used as either the first or second letter of a NINO prefix.

**Note:** National Insurance Number prefixes will be updated for 2007/2008 and all forthcoming prefixes are now included with the current prefixes. Any essential changes will be announced in the Inland Revenue Notes for Software Developers.

### Format of Tax Codes

- Tax Codes consist of alphanumeric characters.
- Must be in one of the following formats :-
- nnnnnnx where nnnnnn is in the range 1 - 999999 and
- x is one of:
  - T
  - L
  - P
  - V **or**
  - Y.

Or

- Knnnnnn where nnnnnn is in the range 1 – 999999
- Or one of the following values:
  - BR,
  - OT,
  - D0,
  - NT, **or**
  - FT.

## Changes to 2006-2007 Quality Standard

All references to Inland Revenue (IR) have been amended to read HM Revenue & Customs (HMRC).

All Tax Credit fields have been removed.

### Introduction

Page 4 – Text has been amended to include a web address for further information about incentive payments for taking up online filing early – [http://www.hmrc.gov.uk/employers/onlineguide\\_smallemp.htm#6](http://www.hmrc.gov.uk/employers/onlineguide_smallemp.htm#6)

### Section 1 – Validation Rules for online filing of Employers Annual Returns

Page 5 – last bullet point “Aggregation Cases” has been expanded and now includes the additional sentence – “These rules are also not applied in cases where an annual earnings period has been used and there are two or more lines of contributions involved”

Page 7 – field 10 – third rule has been amended to read “ Where the National Insurance number and date of birth are not known a default date of birth of 01/01/1901 should be provided in the appropriate format

Page 7 – field 10 – rule stating “If employees date of birth is supplied the employees gender should also be supplied” has been removed

Page 8 – field 20 – Allowable NI Categories now included Category “Z”.

Page 9 – fields 21 & 22 – the notes in both of these fields have been expanded to read “Note – This rule will not apply in aggregation cases, or in cases where an annual earnings period has been used and there are two or more lines of contributions involved”

Page 12 – field 37 – Total Pay for Year – this field has now been removed.

Page 12 – field 38 – Total Tax Deducted for Year – this field has now been removed

Page 12 – field 45 – Tax Credits in this Employment – this field has now been removed

Page 14 – field 58 – the wording of the first rule has changed and now reads “If you have answered “yes” to Q6 part 1, have sufficient amounts of employment income been paid to reduce the deemed payment to NIL, or has a deemed payment been included on the employee’s P14s”

Page 15 – field 66 – following changes to the P35 “Deductions made from Subcontractors” field has now been moved to field 87

Page 15 – field 67 – following changes to the P35, the second rule has been amended to read “Must be the total of the “total Tax from P14s” field plus the “advance Received from HMRC to Refund Tax” field.

Page 18 – field 83 – Total Tax Credits Paid to Employees – this field has now been removed

Page 18 – field 84 – Funding Received from IR TO PAY Tax Credits – this field has now been removed

Page 18 – field 85 – Net Tax Credits – this field has now been removed

Page 18 – field 86 – following changes to the P35, field renamed to “Combined Amounts minus Net Statutory Payments Recovered” and second rule now reads “ Must be equal to the “Total NIC/Tax and Student Loan” field minus the “Net Statutory Payments Recovered” field

Page 18 – field 87 – following changes to the P35 this field is now “Deductions made from Subcontractors”

Pages 18 & 19 – fields 87 to 93 have been renumbered

Page 18 - field 88 – following changes to the P35 this field has now been amended to read “Must equal “Combined Amounts minus Net Statutory Payments Recovered” field plus “Deductions made from Subcontractors” field

Page 19 – field 90 – the third rule now reads “Cannot be greater than £500”

## **Section 2 - Amendments to Original Returns**

Page 20 – 4<sup>th</sup> paragraph now included a note which reads “Note: amended returns should not be used to report changes to

personal details for employees.

Page 21 – field 20 – Allowable NI Categories now included Category “Z”.

Page 22 – field 37 - Total Pay for Year – this field has now been removed

Page 22 – field 38 - Total Tax Deducted for Year – this field has now been removed

Page 22 - field 45 – Tax Credits in this Employment – this field has now been removed

Page 23 – field 59 – P14 Declaration - this field has now been removed

Page 23 – field 62 – Number of P14 Parts - this field has now been removed

Page 23 - field 66 – following changes to the P35 “Deductions made from Subcontractors” field has now been moved to field 87

Page 23 – field 67 - following changes to the P35, the second rule has been amended to read “Must be the total of the “total Tax from P14s” field plus the “advance Received from HMRC to Refund Tax” field.

Page 25 – field 83 – Total Tax Credits Paid to Employees – this field has now been removed

Page 25 – field 84 – Funding Received from IR TO PAY Tax Credits – this field has now been removed

Page 25 – field 85 – Net Tax Credits – this field has now been removed

Page 25 – field 86 – following changes to the P35, field renamed to “Combined Amounts minus Net Statutory Payments Recovered” and second rule now reads “ Must be equal to the “Total NIC/Tax and Student Loan” field minus the “Net Statutory Payments Recovered” field

Page 25 – field 87 – following changes to the P35 this field is now “Deductions made from Subcontractors”

Page 25 - field 88 – following changes to the P35 this field has now been amended to read “Must equal “Combined Amounts minus Net Statutory Payments Recovered” field plus “Deductions made from Subcontractors” field

Page 25 – field 90 - the second rule now reads “Cannot be greater than £500”

Pages 25 & 26 - fields 87 to 93 have been renumbered

### **Simplified PAYE Deduction Scheme**

Page 29 – field 12 – third rule has been amended to read “where the National Insurance number and date of birth are not known a default date of birth of 01/01/1901 should be provided in the appropriate format.

Page 29 – field 12 - rule stating “If employees date of birth is supplied the employees gender should also be supplied” has been removed

Page 30 – field 21 – rule stating “Or Knnnnnn where nnnnnn is in the range 1- 999999” has been removed

Page 31 – field 22 – rule stating “Must be a valid date during the Tax Year being reported” has been removed

Page 31 – field 23 – rule stating “Must be a valid date during the Tax Year being reported” has been removed

Page 32 – field 32 – NI category letters “J” & “X” have been included as valid.

Page 32 – field 33 – NI category “J” has been included in the validation for this field

Page 32 – field 33 – rule stating “Must be greater than “0” when “Earnings above the LEL up to and including the Earnings Threshold (ET)” is greater than “0” for NI category letter “A” has been removed

Page 33 – field 35 - NI category “J” has been included in the validation for this field

Page 33 – field 37 - NI category “J” has been included in the validation for this field

Page 34 – field 39 - NI category “J” has been included in the validation for this field

Page 34 – field 41 - NI category “J” has been included in the validation for this field

Page 38 – field 65 - NI category letters “J” & “X” have been included as valid

Page 38 – field 66 – additional rule “Must be “0” for NI category “X” has been inserted

Page 38 – field 66 – rule stating “Must be greater than “0” when “Earnings above the LEL up to and including the Earnings Threshold (ET)” is greater than “0” has been removed

Page 38 – field 67 - additional rule “Must be “0” for NI category “X” has been inserted

Page 38 – field 67 - NI category “J” has been included in the validation for this field

Page 39 – field 68 - additional rule “Must be “0” for NI category “X” has been inserted

Page 39 – field 68 - NI category “J” has been included in the validation for this field

Page 39 – field 69 - additional rule “Must be “0” for NI category “X” has been inserted

Page 39 – field 70 – third rule has been amended to include NI category “X”

Page 39 –field 70 - NI category “J” has been included in the validation for this field

Page 40 – field 82 - Tax Credit field has now been removed

Page 43 – field 98 – following changes to the P37, field 98 is now “Total Tax/NICs”

Page 43 – field 99 – following changes to the P37, field 99 is now “Total Student Loan Deductions”

Page 43 – field 100 – following changes to the P37 field, 100 is now “Total Tax/NICs and Student Loan Deductions”

Page 43 – field 101- following changes to the P37 field, 101 is now “Statutory Sick Pay Recovered”

Page 43 - field 102 – following changes to the P37 field, 102 is now “Statutory Maternity Pay Recovered”

Page 43 – field 103 – following changes to the P37 field, 103 is now “NIC Compensation on SMP”

Page 44 – field 104 – following changes to the P37 field, 104 is now “Statutory Paternity Pay Recovered”

Page 44 – field 105 – following changes to the P37 field, 105 is now “NIC Compensation on SPP”

Page 44 – field 106 – following changes to the P37 field, 106 is now “Statutory Adoption Pay Recovered”

Page 44 – field 107 – following changes to the P37 field, 107 is now “NIC Compensation on SAP”

Page 44 – field 108 – following changes to the P37, field 108 is now “Total Statutory Payments Recovered”

Page 44 – field 109 – following changes to the P37, field 109 is now called “Grand Total”

Page 44 – field 109 – following changes to the P37 the third rule now reads “Must equal the sum of “Total Tax/NICs and Student Loan Deductions” field minus “Total Statutory Payments Recovered” field

## **Appendix 2**

This appendix has been amended to show all the forthcoming prefixes as valid.