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# Quality Standard Validation Specification From April 2004

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Version 2.0

July 2003

**For electronic filing of employer's Annual Return (P35)  
and End of Year Summary (P14) via Internet Services  
for PAYE (ISP) and Electronic Data Interchange (EDI).  
Also for Simplified PAYE Deduction Schemes (P12)  
submitted via ISP.**

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## **IMPORTANT INFORMATION**

**If you are a software developer this document should be read alongside the technical specifications for EDI and the Internet service. These are available on the Inland Revenue website at:**

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

## Foreword

This document defines the Quality Standard expected from employers or their intermediaries when filing their Annual Return (P35) and End of Year Summary (P14) electronically from the 2004-05 tax year. For the purposes of this document, electronic filing includes only Internet Services for PAYE (ISP) and Electronic Data Interchange (EDI). The Quality Standard, and this definition of e-filing, will be incorporated in Board's Directions. The Quality Standard also covers Simplified PAYE Deduction Schemes (P12s) submitted via ISP.

The Chancellor announced in the 2002 Budget that Patrick Carter's recommendations from his review of payroll services would be taken forward. These include:

- the introduction of cash incentives for a five year period starting from 2004/05 to encourage small employers (with fewer than 50 employees) to file their end of year returns with the Inland Revenue electronically;
- moving on a phased basis towards electronic filing of end of year returns by employers; and
- substantial improvements in the support services the Inland Revenue offers to employers.

The Government intends to implement a three-stage move towards e-filing of end of year returns:

- the largest employers, with 250 or more employees, will be required to file electronically for the year 2004-05 onwards - end of year return due by 19 May 2005;
- employers with 50 or more employees will be required to file electronically from the year 2005-06; and
- employers with fewer than 50 employees will be required to file electronically from the year 2009-10.

The consequence of an employer return failing to meet the Quality Standard will be that the return will be treated as not having been made. The employer could face the existing penalties for late filing. There will be a new penalty of up to £3000 per annum for the employer's failure to make an electronic End of Year return when they should have done so. This penalty could be in addition to the existing late filing penalty.

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

### **Validation rules for electronic end-of-year returns**

The following rules do not include amended returns, which are described at Appendix 6.

Failure to supply this information in the required format will result in the return being deemed not to be complete or not in the prescribed format and potentially expose the employer to a late filing penalty.

In the attached table below, the following conventions apply:

- 'Mandatory' indicates that the information must be supplied to comply with statutory requirements.
- 'Conditional' indicates 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' indicates information that may be supplied if it is available to the employer and will facilitate processing by the Inland Revenue.
- 'Designated Character Set' – please refer to the XML Schema (for ISP) or the Message Implementation Guidelines (for EDI) for exact details of the allowable characters for the field described.
- 'In the appropriate format' – please refer to the XML Schema (for ISP) or the Message Implementation Guidelines (for EDI) for exact format details for the field described.
- 'Aggregation Cases' – Where an employee has more than one job with the same employer or with different employers who are 'Trading in Association' the aggregation of earnings must be applied. This is where the earnings from both employments are treated as being a single payment of earnings from a single employment. In these cases some validation rules will not be applicable and these are highlighted in Appendix 1 within the appropriate field information.

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<b>EMPLOYER'S ELECTRONIC END OF YEAR HEADER INFORMATION (P14 &amp; P35)</b>				
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>	
1.	IR 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	Optional	Designated Character Set. Generic Postcode (or Zip code where appropriate)	
10.	Country	Optional	If present, Designated character set.	
11.	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".	
12.	SPARE			
13.	SPARE			

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EMPLOYEE'S ELECTRONIC END OF YEAR INFORMATION (P14)				
	Field	Status	Field Information	
14.	National Insurance Number	Conditional	Must be completed if known Characters 1 & 2 must be alpha and must be one of the issued National Insurance Number prefixes (see Appendix 3). Characters 3 - 8 must be numeric. Character 9 must be alpha in the range A –D, F, M, P or a space.	Employee's date of birth and gender fields must be completed when National Insurance Number not known
15.	SPARE			
16.	Employees Date of Birth	Conditional	Must be completed if the National Insurance number is not known. Please complete in all cases where date of birth is known. Must be a valid calendar date in the appropriate format. Must be today or earlier. Where a Date of Birth is not known a default Date of Birth of 01/01/1901 should be provided If "Employees Date of Birth" is supplied, the "Employee's Gender" should also be supplied.	
17.	Employees Gender	Conditional	Must be completed if the National Insurance Number is not known.. Must be Male or Female in the appropriate format. If "Employees Gender" is Male the "NI Category" must not contain "B", "E", "G", "K", "O" or "T". Must be completed where "SMP" field greater than "0". If "Employees Gender" is Male the "SMP" field must be "0".	
18.	Works No	Optional	If present, Designated Character Set.	
19.	Employees Surname	Mandatory	First character must be alpha. Remaining characters must conform to the Designated Character Set.	
20.	Employees Forename or Initial	Mandatory	First character must be alpha. Remaining characters must conform to the Designated Character Set. At least 1 Character must be entered.	

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EMPLOYEE'S ELECTRONIC END OF YEAR INFORMATION (P14)				
	Field	Status	Field Information	
21.	Employees Second Forename	Optional	If present, first character must be alpha. Remaining characters must conform to the Designated Character Set.	
22.	Employees Address	Optional	If present, Designated Character Set.	
23.	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 2)	
24.	SPARE			
25.	SPARE			
26.	NI Category	Mandatory	See Appendix 4.	These fields must be present at least once.
27.	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".  Must be "0" when "NI Category" field is "P" or "X".  If "NI Category" is "A", "D", "F", "H", "J", "L", "N", "Q", "R", "S", or "V" the "Earnings at the LEL where earnings reach or exceed the LEL" field must be greater than "0". <b>NB This rule will not apply in aggregation cases.</b>  Must be greater than "0" when "Earnings above the LEL up to and including the earnings threshold (ET)" is greater than "0" for the following NI Category letters: "A", "D", "F", "H", "J", "L", "N", "Q", "R", "S", or "V". <b>NB This rule will not apply in aggregation cases.</b>	

EMPLOYEE'S ELECTRONIC END OF YEAR INFORMATION (P14)				
	Field	Status	Field Information	
28.	Earnings above the LEL up to and including the earnings threshold (ET)	Mandatory	<p>Numeric characters in the appropriate format. Minimum value of "0". Must be "0" when "NI Category" is "P" or "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". <b>NB This rule will not apply in aggregation cases.</b></p>	These fields must be present at least once.
29.	Earnings above the ET up to and including the Upper Earnings Limit (UEL)	Mandatory	<p>Numeric characters in the appropriate format. Minimum value of "0".</p> <p>Must be "0" when "NI Category" is "P" or "X".</p> <p>Must be greater than "0" when the "Total of Employees and Employers Contributions Payable" field is greater than 32pence 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 16pence for the following NI category letters "A", "D", "E", "F", "G", "H", "J", "K", "L", "N", "O", "Q", "R", "S" or "V".</p>	

EMPLOYEE'S ELECTRONIC END OF YEAR INFORMATION (P14)				
	Field	Status	Field Information	
30.	Total of Employees and Employers Contributions Payable	Mandatory	<p>Numeric characters in the appropriate format.                      Negative amounts must be expressed in the appropriate format.                      Must be "0" when "NI Category" field is "X".                      Must be greater than "0" when "NI category" field is "P".</p> <p>Must be equal to or greater than the "Employees Contributions Payable" field for the following 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>	These fields must be present at least once.
31.	Employees Contributions Payable	Mandatory	<p>Numeric characters in the appropriate format.                      Minimum value of "0".                      Must be "0" for the following NI Category letters: "C", "P", "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> <p>Must be greater than "0" when the "Earnings above the ET up to and including the UEL" field 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>	
32.	SPARE			
33.	Statutory Sick Pay (SSP)	Mandatory	<p>Numeric characters in the appropriate format.                      Minimum value of "0".                      Must be "0" for "Pension only" returns.</p>	

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EMPLOYEE'S ELECTRONIC END OF YEAR INFORMATION (P14)				
	Field	Status	Field Information	
34.	Statutory Maternity Pay (SMP)	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Must be "0" when Gender is Male. Must be "0" for "Pension only" returns. If entry is greater than"0" then the "Gender" field must be female	
35.	Statutory Paternity Pay (SPP)	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Must be "0" for "Pension only" returns.	
36.	Statutory Adoption Pay (SAP)	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Must be "0" for "Pension only" returns.	
37.	Date of Starting	Optional	If present, must contain a valid calendar date in the appropriate format.	
38.	Date of Leaving	Optional	If present, must contain a valid calendar date in the appropriate format.	
39.	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.	
40.	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. Must be equal to or greater than "Tax deducted in this Employment" when "Tax deducted in this Employment" has a negative value.	

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<b>EMPLOYEE'S ELECTRONIC END OF YEAR INFORMATION (P14)</b>				
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>	
41.	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.	
42.	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.	
43.	Total Pay for Year.	Mandatory.	Numeric characters in the appropriate format. Must be equal to the "Pay in Previous Employment(s)" field plus the "Pay in this Employment" field. Minimum value of "0".	
44.	Total Tax Deducted for Year	Mandatory	Numeric characters in the appropriate format. Must be equal to the "Tax deducted in Previous Employment(s)" field plus the "Tax deducted in this Employment" field. Minimum value of "0".	
45.	SPARE			
46.	SPARE			
47.	Employees Widows & Orphans/Life Assurance Contributions in This Employment.	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".	
48.	Student Loan Deductions in This Employment.	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".	

<b>EMPLOYEE'S ELECTRONIC END OF YEAR INFORMATION (P14)</b>				
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>	
49.	Final Tax Code	Conditional	Must be completed if tax has been deducted See Appendix 5.	
50.	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.	
51.	Tax Credits in This Employment	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".	
52.	SVR	Optional	If present, alpha character with a value of "S".	
53.	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.	
54.	SPARE			
55.	SPARE			

<b>EMPLOYER'S ELECTRONIC END OF YEAR RETURN (P35)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
56.	Q1 End of Year Summary	Mandatory	<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>  This must be answered "yes" or "no" in the appropriate format. If "no" complete the Employer's Supplementary Return (P38A) declaration.
57.	Q2 Free Of Tax Payments	Mandatory	<b>'Did you make any "Free of tax" payments to an employee?'</b>  This must be answered "yes" or "no" in the appropriate format.
58.	Q3 Expenses Or Benefits	Mandatory	<b>'Did anyone else pay expenses or provide vouchers or benefits to any of your employees during the year?'</b>  This must be answered "yes" or "no" in the appropriate format.
59.	Q4 Employees Out Of UK	Mandatory	<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>  This must be answered "yes" or "no" in the appropriate format. If you have answered "yes" to the question then you must answer question Q4 part 2.
60.	Q4 part 2 Employees Out Of UK	Conditional	<b>'If you have answered "yes" to Q4 part 1, have you enclosed a P14 for these employees?'</b>  This must be answered "yes" or "no" in the appropriate format. If you have answered "yes" to having included the payments on the employee's P14, then at least one P14 must be submitted
61.	Q5 Employees Pay To Third Party	Mandatory	<b>'Have you paid any of the employees pay to someone other than the employee?'</b>  This must be answered "yes" or "no" in the appropriate format. If you have answered "yes" to the question then you must answer Q5 part 2.
62.	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

<b>EMPLOYER'S ELECTRONIC END OF YEAR RETURN (P35)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
63.	Q6 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.
64.	Q6 part 2 Service Payments	Conditional	<b>'If you have answered "yes" to Q6 part 1, Have you included a deemed payment or any part of one, on any P14s submitted?'</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.
65.	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.
66.	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.
67.	P11D declaration	Mandatory	<b>'Have you completed forms P11D, Expenses and Benefits?'</b>  Must be answered: "will be sent separately", "are not due" or "have been sent separately" in the appropriate format.
68.	SPARE		
69.	SPARE		

<b>EMPLOYER'S ELECTRONIC END OF YEAR RETURN (P35)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
70.	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 that do not have a NI Category letter "P".
71.	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.
72.	Advance Received from IR to Refund Tax	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".
73.	Deductions made from Subcontractors	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".
74.	Total Tax	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 plus the "Advance Received from IR to Refund Tax" field plus the "Deductions Made from Subcontractors" field.
75.	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.
76.	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.

<b>EMPLOYER'S ELECTRONIC END OF YEAR RETURN (P35)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
77.	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.
78.	SPARE		
79.	SSP Recovered	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Must be equal to or less than the total of the "Statutory Sick Pay" fields on Forms P14 accompanying this Submission. Must be "0" for "Pension only" returns.
80.	SMP Recovered	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Must be equal to or less than the total of the "Statutory Maternity Pay" fields on forms P14 accompanying this Submission Entry must be "0" for "Pension only" returns.
81.	NIC Compensation on SMP	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Cannot be greater than the "SMP Recovered" field. Must be "0" when the "SMP Recovered" field is "0". Must be "0" for "Pension only" returns.
82.	SPP Recovered	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Must be equal to or less than the total of the "Statutory Paternity Pay" fields on forms P14 accompanying this Submission. Must be "0" for "Pension only" returns.

<b>EMPLOYER'S ELECTRONIC END OF YEAR RETURN (P35)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
83.	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" when the "SPP recovered" field is "0". Must be "0" for "Pension only" returns.
84.	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.
85.	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" when the "SAP Recovered" field is "0". Must be "0" for "Pension only" returns.
86.	NIC Holiday Claimed	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Must be the total of all the "Total of Employees and Employers Contributions Payable" fields on Forms P14 accompanying this Submission, where the NI Category Letter is "P".
87.	Funding Received from IR to Pay SSP/SMP/SPP/SAP	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".

EMPLOYER'S ELECTRONIC END OF YEAR RETURN (P35)			
	Field	Status	Field Information
88.	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       " NIC Holiday                       field <b>Less</b> The "Funding Received from IR to Pay SSP/SMP/SPP/SAP" field.
89.	SPARE		
90.	Total Tax Credits Paid to Employees	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Must be the total of all the "Tax Credits in this Employment" fields on Forms P14 accompanying this Submission.
91.	Funding Received from IR to Pay Tax Credits	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".
92.	Net Tax Credits	Mandatory	Numeric characters in the appropriate format. Must be equal to the "Total Tax Credits Paid to Employees" field less the "Funding Received from IR to Pay Tax Credits" field.
93.	Total NET Deductions	Mandatory	Numeric Characters in the appropriate format. Must be equal to the "Net Statutory Payments Recovered" field plus the "Net Tax Credits" field.

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<b>EMPLOYER'S ELECTRONIC END OF YEAR RETURN (P35)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
94.	Amount Payable for the Year	Mandatory	Numeric characters in the appropriate format. If "Total NET Deductions" is less than "0", this field must equal:- "Total NIC /Tax and Student Loan" PLUS "Total NET Deductions".  If "Total NET Deductions" is "0" or greater than "0", this must equal:- "Total NIC/Tax and Student Loan" MINUS "Total NET Deductions".
95.	NIC/Tax Paid Already	Mandatory	Numeric characters in the appropriate format. The entry must reflect the amount already paid in respect of the Employer's PAYE Reference to which this Submission relates. Minimum value of "0".
96.	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.
97.	CIS Deductions Suffered	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".
98.	Revised Amount Now Payable	Mandatory	Numeric characters in the appropriate format. Must be equal to the "Amount Now Payable for the Year" field less the "CIS Deductions Suffered" field.
99.	SPARE		
100.	SPARE		

**Confirming the format of ECON/SCON**

This Appendix details the calculation (known as the Modulus 19 Check) used to confirm the format and validity of the Employers Contracted Out Number (ECON)/Scheme Contracted Out Number (SCON), provided by the Employer.

The provided calculation cannot be used to identify if any of the digits of the supplied reference number are incorrect. It should not be used to amend the reference number in an attempt to provide the correct ECON/SCON.

**Modulus 19 Check**

The MODULUS 19 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 S**1301234**T, take the supplied digits of the reference number and multiply as follows -

<b>1</b>	x	8	=	8
<b>3</b>	x	7	=	21
<b>0</b>	x	6	=	0
<b>1</b>	x	5	=	5
<b>2</b>	x	4	=	8
<b>3</b>	x	3	=	9
<b>4</b>	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**

**NB This table lists published 2003/4 NI Number prefixes and will require updating before 2004/5**

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, PW, PX, PY  
RA, RB, RE, RH, RK, RM, RP, RR, RS, RT, RW, RX, RY, RZ  
SA, SB, SC, SM, SW  
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.

**Forthcoming prefixes are:**

PK, PL, PM, PN, PP, PR, PS, PT  
SE, SG, SH, SJ, SK, SL, SP, SR, SS, ST, SX, SY, SZ

**Note** National Insurance Numbers as listed at Appendix 3 will be reviewed and updated for 2005/2006. Any essential changes will be announced in IR Notes.

**Other Prefixes acceptable for 2004/5**

**For 2004/2005 only, we will accept these other prefixes:**

NC, NK , NO, ZZ ,XX and QQ

.

**Note: These prefixes will only be accepted for 2004/2005. Any essential changes will be announced in IR Notes**

Truth Table for validation against NI Category Value

	Condition	NI Category																				
		A	B	C	D	E	F	G	H	J	K	L	N	O	P	Q	R	S	T	V	W	X
1	ECON Required ?				✓	✓	✓	✓	✓		✓	✓	✓	✓				✓		✓		
2	Gender is Male	✓		✓	✓		✓		✓	✓		✓	✓		✓	✓	✓	✓		✓	✓	✓
3	SCON supplied						✓	✓	✓		✓							✓		✓		
4	At LEL must = 0														✓							✓
5	At LEL should > 0	✓			✓		✓		✓	✓		✓	✓			✓	✓	✓		✓		
6	If LEL-ET > 0 then At LEL must be > 0	✓			✓		✓		✓	✓		✓	✓			✓	✓	✓		✓		
7	LEL to ET must = 0														✓							✓
8	If ET -UEL > 0 then LEL to ET must be > 0	✓			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓		✓		
9	ET to UEL must = 0														✓							✓
10	Total contributions > 0 when ET to UEL > 0	✓			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓		✓		
11	Employee contributions > 0 when ET to UEL is > 0	✓			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓		✓		
12	Total Contributions must = 0																					✓
13	Total Contributions > 0														✓							
14	Total Contributions should > = Employee Contributions	✓	✓							✓						✓	✓		✓			
15	Total contributions should >= 0 Employee Contributions	✓	✓	✓						✓						✓	✓		✓		✓	
16	Total Contributions must = 0			✓											✓						✓	✓

Conditions 5, 6, and 8 do not apply in aggregation cases

### 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.

### **Amendment to Original Returns**

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

The only acceptable combination of forms which can be part of an Amended return is:

- P35
- P35 and related - P14s.

The Amended returns must not include figures already submitted and must only reflect additional information whether this is a positive or negative amount

- 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 appendix are numbered to match the same fields noted in Appendix 1. Any not listed in this Appendix must also be completed as described in Appendix 1 including fields 1 to 11 (Employer Header Information).

AMENDMENTS TO EMPLOYEE'S ELECTRONIC END OF YEAR INFORMATION (P14)				
	Field	Status	Field Information	
26	NI Category	Mandatory	See Appendix 4.	These fields must be present at least once.
27	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 "P" or "X".	
28	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 "P" or "X".	
29	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 "P" or "X".	
30	Total of Employees and Employers Contributions Payable	Mandatory	Numeric characters in the appropriate format. Must be "0" when "NI Category" field is "X". Must be greater than "0" when "NI category" field is "P".	
31	Employees Contributions Payable	Mandatory	Numeric characters in the appropriate format. Must be "0" for the following NI Category letters: "C", "P", "W" or "X"	

<b>AMENDMENTS TO EMPLOYEE'S ELECTRONIC END OF YEAR INFORMATION (P14)</b>				
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>	
33	Statutory Sick Pay (SSP)	Mandatory	Numeric characters in the appropriate format. Must be "0" for "Pension only" returns.	
34	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.	
35	Statutory Paternity Pay (SPP)	Mandatory	Numeric characters in the appropriate format. Must be "0" for "Pension only" returns.	
36	Statutory Adoption Pay (SAP)	Mandatory	Numeric characters in the appropriate format. Must be "0" for "Pension only" returns.	
37	Date of Starting	Optional	If present, must contain a valid calendar date in the appropriate format.	
38	Date of Leaving	Optional	If present, must contain a valid calendar date in the appropriate format.	
39	Pay in Previous Employment(s)	Mandatory	Numeric characters in the appropriate format.	
40	Tax deducted in Previous Employment(s)	Mandatory	Numeric characters in the appropriate format.	
41	Pay in this Employment	Mandatory	Numeric characters in the appropriate format.	
42	Tax deducted in this Employment.	Mandatory	Numeric characters in the appropriate format.	
43	Total Pay for Year.	Mandatory.	Numeric characters in the appropriate format.	
44	Total Tax Deducted for Year	Mandatory	Numeric characters in the appropriate format.	

<b>AMENDMENTS TO EMPLOYEE'S ELECTRONIC END OF YEAR INFORMATION (P14)</b>				
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>	
47	Employees Widows & Orphans/Life Assurance Contributions in This Employment.	Mandatory	Numeric characters in the appropriate format.	
48	Student Loan Deductions in This Employment	Mandatory	Numeric characters in the appropriate format.	
51	Tax Credits in This Employment	Mandatory	Numeric characters in the appropriate format.	

AMENDMENTS TO EMPLOYER'S ELECTRONIC END OF YEAR RETURN (P35)			
	Field	Status	Field Information
65	P14 Declaration	Mandatory	<b>'Have you enclosed 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" where amended P14(s) submitted. At least one P14 must be submitted.
70	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 that do not have a NI Category letter "P"
71	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.
72	Advance Received from IR to Refund Tax	Mandatory	Numeric characters in the appropriate format.
73	Deductions made from Subcontractors	Mandatory	Numeric characters in the appropriate format.
74	Total Tax	Mandatory	Numeric characters in the appropriate format.
75	Total Tax & NIC	Mandatory	Numeric characters in the appropriate format.
76	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
77	Total NIC/Tax and Student Loan	Mandatory	Numeric characters in the appropriate format.
79	SSP Recovered	Mandatory	Numeric characters in the appropriate format. Must be "0" for "Pension only" returns.
80	SMP Recovered	Mandatory	Numeric characters in the appropriate format. Must be "0" for "Pension only" returns.

<b>AMENDMENTS TO EMPLOYER'S ELECTRONIC END OF YEAR RETURN (P35)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
81	NIC Compensation on SMP	Mandatory	Numeric characters in the appropriate format. Must be "0" for "Pension only" returns.
82	SPP Recovered	Mandatory	Numeric characters in the appropriate format. Must be "0" for "Pension only" returns.
83	NIC Compensation on SPP	Mandatory	Numeric characters in the appropriate format. Must be "0" for "Pension only" returns.
84	SAP Recovered	Mandatory	Numeric characters in the appropriate format.
85	NIC Compensation on SAP	Mandatory	Numeric characters in the appropriate format. Must be "0" for "Pension only" returns.
86	NIC Holiday Claimed	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, where the NI category letter is "P"
87	Funding Received from IR to Pay SSP/SMP/SPP/SAP	Mandatory	Numeric characters in the appropriate format.
88	Net Statutory Payments Recovered	Mandatory	Numeric characters in the appropriate format.
90	Total Tax Credits Paid to Employees	Mandatory	Numeric characters in the appropriate format.  Must be the total of the "Tax Credits in This Employment" fields on Forms P14 accompanying this Submission.
91	Funding Received from IR to Pay Tax Credits	Mandatory	Numeric characters in the appropriate format.

<b>AMENDMENTS TO EMPLOYER'S ELECTRONIC END OF YEAR RETURN (P35)</b>			
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>
92	Net Tax Credits	Mandatory	Numeric characters in the appropriate format.
93	Total NET Deductions	Mandatory	Numeric characters in the appropriate format.
94	Amount Payable for the Year	Mandatory	Numeric characters in the appropriate format.
95	NIC/Tax Paid Already	Mandatory	Numeric characters in the appropriate format. Should be an amended amount (positive or negative).
96	Now Payable	Mandatory	Numeric characters in the appropriate format.
97	CIS Deductions Suffered	Mandatory	Numeric characters in the appropriate format.
98	Revised Amount Now Payable	Mandatory	Numeric characters in the appropriate format.

### **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 who are paid a fixed wage.

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 the IR online supplier and are then sent to the IR via 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.

Appendices 1, 4, 5, and 6 do not apply to Simplified PAYE Deduction Schemes.

<b>EMPLOYER'S HEADER INFORMATION SIMPLIFIED PAYE DEDUCTIONS SCHEMES (P12 &amp; P37)</b>				
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>	
1.	IR 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.	
11.	Recovery of Statutory Payments	Mandatory	Was your annual liability for National Insurance contributions £40,000 or less for the tax year 2002/3? For appropriate percentage rates see Appendix 8.	
12.	Recovery of Statutory Payments	Mandatory	Was your annual liability for National Insurance contributions £40,000 or less for the tax year 2003/4? For appropriate percentage rates see Appendix 8.	

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<b>EMPLOYEE'S INFORMATION (P12 )</b>				
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>	
13.	National Insurance Number	Conditional	Must be completed if known Characters 1 & 2 must be alpha and must be one of the issued National Insurance Number prefixes (see Appendix 3). Characters 3 - 8 must be numeric. Character 9 must be alpha in the range A -D or a space.	<b>Employee's date of birth and gender fields must be completed when National Insurance Number not known</b>
14.	SPARE			
15.	Employee's Date of Birth	Conditional	Must be completed if the National Insurance number is not known. Please complete in all cases where date of birth is known. Must be a valid calendar date in the appropriate format. Must be today or earlier. Where a Date of Birth is not known a default Date of Birth of 01/01/1901 should be provided If "Employee's Date of Birth" is supplied, the "Employee's Gender" should also be supplied.	
16.	Employees Gender	Conditional	Must be completed if the National Insurance Number is not known. Must be Male or Female in the appropriate format. If "Employee's Gender" is Male the "NI Category" must not contain "B". Must be completed where "SMP" field greater than "0". If "Employee's Gender" is Male the "SMP" field must be "0".	
17.	Employee's Surname	Mandatory	First character must be alpha. Remaining characters must conform to the Designated Character Set.	
18.	Employee's Forename or Initial	Mandatory	First character must be alpha. Remaining characters must conform to the Designated Character Set. At least 1 Character must be entered.	
19.	Employee's Second Forename	Optional	If present, first character must be alpha. Remaining characters must conform to the Designated Character Set.	
20.	Employee's Address	Optional	If present, Designated Character Set.	

<b>PAY SUMMARY (P12)</b>				
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>	
21.	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.	
22.	Amount or Value	Conditional	Numeric characters in the appropriate format. Mandatory if there are entries in the "Description" field.	
23.	PAYE Code Number	Mandatory	Designated character set. Must be in the following format nnnnx where nnnn is in the range 1 – 9999 and x is one of T,L,P,V,Y. Or one of the following values BR,OT,DO,NT and FT.	

<b>EMPLOYEE LEAVING YOUR EMPLOYMENT (P12)</b>				
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>	
24.	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 a valid date during the Tax Year being reported. Must be today or earlier.	
25.	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 a valid date during the Tax Year being reported. Must be today or earlier.	
26.	New Employers Name	Optional	If present, designated character set.	
27.	New Employers Address Line 1	Optional	If present, designated character set.	
28.	New Employers Address Line 2	Optional	If present, designated character Set.	
29.	New Employers Address Line 3	Optional	If present, designated character Set.	
30.	New Employers Address Line 4	Optional	If present, designated character Set.	
31.	New Employers Post Code	Optional	If present, designated character Set. Generic Postcode (or Zip code where appropriate)	
32.	Country	Optional	If present, designated character set.	

QUARTERLY DATA ITEMS (P12)				
	Field	Status	Field information	
33.	Pay Date	Mandatory	Valid calendar date. Must be during Tax Year being reported. No duplicate paydates. Maximum of fourteen paydates per quarter.	
34.	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. However, if more than one table letter is applicable then only the following sequences are allowable: <ul style="list-style-type: none"> <li>• A then C</li> <li>• B then A</li> <li>• B then C</li> <li>• B to A and then C</li> </ul> Can not be 'B' if "Gender" is entered as 'male'. There can be more than one NI table letter within each quarter.	
35.	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", "Earnings at the LEL" where earnings reach or exceed the LEL" field must be greater than "0". 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". Must be "0" when Total Pay is less than or equal to the LEL	
36.	Total earnings at the LEL	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". 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.	

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QUARTERLY DATA ITEMS (P12)				
	Field	Status	Field information	
37.	Earnings above the LEL, up to and including the Earnings Threshold (ET)	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". 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 Category "A". 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. Must be "0" when Total Pay is less than or equal to the LEL.	
38.	Total Earnings above the LEL up to and including the ET	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Amount must be the total of all "Earnings above the LEL up to and including the ET" fields for the quarter.	
39.	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 greater than "0" when the "Total of Employees and Employers Contributions Payable" field is greater than "0" for NI Category "A". Must be greater than "0" when the "Employees Contributions Payable" field is greater than "0" for NI category "A". 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. Must be "0" when Total Pay is less than or equal to the ET.	
40.	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.	

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QUARTERLY DATA ITEMS (P12)				
	Field	Status	Field information	
41.	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 Category "A".	.
42.	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.	
43.	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. Must be greater than "0" when the "Earnings above the ET up to and including the UEL" field is greater than "0" for NI category "A".	
44.	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.	
45.	Statutory Sick Pay (SSP)	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".	
46.	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".	
47.	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".	

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QUARTERLY DATA ITEMS (P12)				
	Field	Status	Field information	
48.	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.	
49.	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.	
50.	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. For appropriate percentage rates see Appendix 8.	
51.	Statutory Paternity Pay (SPP)	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".	
52.	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.	
53.	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. For appropriate percentage rates see Appendix 8.	
54.	Statutory Adoption Pay (SAP)	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>	
55.	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.	
56.	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. For appropriate percentage rates see Appendix 8.	
57.	Student Loan Deductions Indicator	Mandatory	Must be either 'yes' or 'no'.	
58.	Student Loan Deductions	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".	
59.	Total Student Loan Deductions	Mandatory	Numeric characters in the appropriate format. Amount must be the total of "Student Loan Deductions" fields for the quarter.	
60.	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.	
61.	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.	
62.	Free Pay	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".	
63.	Per week / Per Month	Mandatory	Must be either 'week' or 'month'.	

<b>QUARTERLY DATA ITEMS (P12)</b>				
	<b>Field</b>	<b>Status</b>	<b>Field information</b>	
64.	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.	
65.	Tax deducted in the Week or Month	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".	
66.	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.	

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<b>EMPLOYEE'S ELECTRONIC END OF YEAR INFORMATION (P14 )</b>				
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>	
1.	National Insurance Number	Conditional	Must be completed if known. Characters 1 & 2 must be alpha and must be one of the issued National Insurance Number prefixes (see Appendix 3). Characters 3 - 8 must be numeric. Character 9 must be alpha in the range A -D or a space.	<b>Employee's date of birth and gender fields must be completed when National Insurance Number not known</b>
2.	Employee's Date of Birth	Conditional	Must be completed if the National Insurance number not known. Please complete in all cases where date of birth is known. Must be a valid calendar date in the appropriate format. Must be today or earlier. Where a Date of Birth is not known a default Date of Birth of 01/01/1901 should be provided If "Employee's Date of Birth" is supplied, the "Employee's Gender" should also be supplied.	
3.	Employees Gender	Conditional	Must be completed if the National Insurance Number not known. Must be Male or Female in the appropriate format. If "Employee's Gender" is Male the "NI Category" must not contain "B". Must be completed where "SMP" field greater than "0". If "Employee's Gender" is Male the "SMP" field must be "0".	
4.	Employee's Surname	Mandatory	First character must be alpha. Remaining characters must conform to the Designated Character Set.	
5.	Employee's Forename or Initial	Mandatory	First character must be alpha. Remaining characters must conform to the Designated Character Set. At least 1 Character must be entered.	
6.	Employee's Second Forename	Optional	If present, first character must be alpha. Remaining characters must conform to the Designated Character Set.	
7.	Employee's Address	Optional	If present, Designated Character Set.	

EMPLOYEE'S ELECTRONIC END OF YEAR INFORMATION (P14 )				
	Field	Status	Field Information	
8.	NIC Category Letter	Mandatory	<p>Alpha character in the appropriate format.                      Designates the rate and appropriate percentages of contributions payable.                      Valid table letters are A or B or C.                      However, if more than one table letter is applicable then only the following sequences are allowable:</p> <ul style="list-style-type: none"> <li>• A then C</li> <li>• B then A</li> <li>• B then C</li> <li>• B to A and then C</li> </ul> <p>Can not be 'B' if "Gender" is entered as 'male'.                      There can be more than one NI table letter within each quarter.</p>	
9.	Earnings at the Lower Earnings Limit (LEL) where earnings reach or exceed the LEL	Mandatory	<p>Numeric characters in the appropriate format.                      Minimum value of "0".</p> <p>Must be greater than "0" where earnings reach or exceed the LEL.                      Must be greater than "0" when "Earnings above the LEL up to and including the earnings threshold (ET)" is greater than "0".                      Must be "0" when "Total Pay" field is less than LEL.</p>	
10.	Earnings above the LEL up to and including the earnings threshold (ET)	Mandatory	<p>Numeric characters in the appropriate format.                      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 each period the employee has earned more than the LEL, the LEL to ET value should be the lesser of the ET minus the LEL or the total pay minus the LEL.                      Must be "0" when "Total Pay" field is less than or equal to the LEL.</p>	

<b>EMPLOYEE'S ELECTRONIC END OF YEAR INFORMATION (P14 )</b>				
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>	
11.	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 greater than "0" when the "Total of Employees and Employer's Contributions Payable" field is greater than "0". Must be greater than "0" when the "Employees Contributions Payable" field is greater than "0". For each period the employee has earned over the Earnings Threshold, the ET to UEL value should be the lesser of Total Pay minus ET or UEL minus ET. Must be "0" when "Total Pay" field is less than or equal to the ET.	
12.	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 "Employee's Contributions Payable" field.	
13.	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 Employers and Employees Contributions Payable" field. Must be greater than "0" when the "Earnings above the ET up to and including the UEL" field is greater than "0".	
14.	Statutory Sick Pay	Mandatory	Numeric characters in the appropriate format. Minimum value of "0".	
15.	Statutory Maternity Pay	Mandatory	Numeric characters in the appropriate format Minimum value of "0".	

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<b>EMPLOYEE'S ELECTRONIC END OF YEAR INFORMATION (P14 )</b>				
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>	
16.	Statutory Paternity Pay	Mandatory	Numeric characters in the appropriate format Minimum value of "0".	
17.	Statutory Adoption Pay	Mandatory	Numeric characters in the appropriate format . Minimum value of "0" .	
18.	Pay from Previous employment	Mandatory	Must be "0".	
19.	Tax from Previous Employment	Mandatory	Must be "0".	
20.	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.	
21.	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.".	
22.	Date of Starting	Optional	If present, must contain a valid calendar date in the appropriate format.	
23.	Date of Leaving	Optional	If present, must contain a valid calendar date in the appropriate format.	
24.	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.	

<b>EMPLOYEE'S ELECTRONIC END OF YEAR INFORMATION (P14 )</b>				
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>	
25.	Tax Credits	Mandatory	Must be "0".	
26.	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).	
27.	Week1/ Month 1 Indicator	Mandatory	Must be "Week" or "Month".	
28.	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.	
29.	Widows and Orphans	Mandatory	Must be "0".	
30.	Total Pay	Mandatory	Numeric characters in the appropriate format. "Total Pay" must equal "Pay in this employment".	
31.	Total Tax	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". "Total Tax" must equal "Tax in this employment".	

<b>P37 DATA ITEMS</b>				
<b>( NOTE THIS IS PRODUCED BY EZ GOV BEFORE SUBMISSION TO IR)</b>				
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>	
32.	Declaration	Mandatory	Must be "Yes".	
33.	Completion Date	Optional	If present, must contain a valid calendar date in the appropriate format, Date cannot be later than today s date.	
34.	Employees Forename	Mandatory	1 <sup>st</sup> character must be alpha. Remaining characters must conform to the Designated Character Set. At least one character must be entered.	
35.	Employee's Second Forename	Optional	If present, first character must be alpha. Remaining characters must conform to the Designated Character Set.	
36.	Employee's Surname	Mandatory	1 <sup>st</sup> character must be alpha. Remaining characters must conform to the Designated Character Set.	
37.	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.	
38.	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.	
39.	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.	

<b>P37 DATA ITEMS</b>				
<b>( NOTE THIS IS PRODUCED BY EZ GOV BEFORE SUBMISSION TO IR)</b>				
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>	
40.	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.	
41.	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.	
42.	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. For appropriate percentage rates see Appendix 8.	
43.	NIC Compensation on SMP	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". For appropriate percentage rates see Appendix 8.	
44.	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. For appropriate percentage rates see Appendix 8.	
45.	NIC Compensation on SPP	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". For appropriate percentage rates see Appendix 8.	

<b>P37 DATA ITEMS</b>				
<b>( NOTE THIS IS PRODUCED BY EZ GOV BEFORE SUBMISSION TO IR)</b>				
	<b>Field</b>	<b>Status</b>	<b>Field Information</b>	
46.	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. For appropriate percentage rates see Appendix 8.	
47.	NIC Compensation on SAP	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". For appropriate percentage rates see Appendix 8.	
48.	NIC Holiday Claimed	Mandatory	Must be "0".	
49.	Total of SMP recovered, NIC compensation on SMP, SPP recovered, NIC compensation on SPP, SAP recovered, NIC compensation on SAP and NIC Holiday claimed.	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, NIC compensation on SAP and NIC Holiday claimed.	
50.	Total NICs after adjustments	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Must equal the sum of "Total NIC" minus "SSP recovered, SMP recovered, NIC compensation on SMP, SPP recovered, NIC compensation on SPP, SAP recovered, NIC compensation on SAP and NIC Holiday claimed".	
51.	Total Tax/NICs	Mandatory	Numeric characters in the appropriate format. Minimum value of "0". Must equal the sum of "Total NICs after adjustments" plus "Total Tax".	
52.	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 P14's in this submission.	
53.	Grand Total	Mandatory	Numeric Characters in the appropriate format . Minimum value of "0". Must equal the sum of "Total Tax/NICs" plus "Total Student Loan Deductions".	

**Recovery of Statutory Payments**

This outlines the rules for the IR online application to determine the correct percentage of recovery and calculate the NIC compensation where appropriate.

Was your annual liability for National Insurance contributions £40,000 or less for the tax year 2002/3 ?

Was your annual liability for National Insurance contributions £40,000 or less for the tax year 2003/4 ?

<b>Recovery calculations</b>	If the answer is YES to both of the above complete the appropriate calculations	If the answer is NO to both of the above complete the appropriate calculations	If the answer is YES to one of the questions above and NO to the other complete the appropriate calculations
The SMP Recovered . SAP Recovered and SPP Recovered fields on the P37 must be 100% of the appropriate total of Statutory Payments on the P14s	✓		✓
The SMP Recovered . SAP Recovered and SPP Recovered fields on the P37 must be 92% of the appropriate total of Statutory payments on the P14s		✓	
NIC Compensation for SMP,SAP and SPP must be 4.5% of the total of all the SMP, SAP and SPP paid fields on all the P14's.	✓		✓
Entry must be zero as NIC compensation is not payable		✓	