

## **PAYE – Software Developers Bulletin Issue 20**

**Date 19 January 2007**

### **PAYE Online for Employers: completion of NI columns 1a to 1c for category letter C**

Dear Developer

For a number of years up to and including 2006/07, the National Insurance tables CA41 included the following guidance:

- for category C contributions, do not record an earnings figure in columns 1a, 1b or 1c
- copy the figures in column 1d of the table to column 1d of form P11.
- you may copy the figures from columns 1a-1c of the table to columns 1a-1c of form P11 if you wish.

For online submissions this guidance means that columns 1a-1c should be zero-filled, although it is perfectly acceptable to include actual amounts from the NI tables within these fields on the form P14.

For 2007/08, the guidance in CA41 has been changed to remove any ambiguity in this guidance and now shows the following:

- copy the figures in columns 1a-1e of the table to columns 1a-1e of form P11.

We will now be expecting to see the figures from columns 1a-1e of the NI tables on a P14 within an online submission, although submissions will not fail Quality Standard validation if columns 1a-1c are zero-filled.

Please contact the SDS team if you have any queries regarding this notification.

Software Developers Support Team  
Information Management Solutions  
Web Solutions Portfolio  
HMRC  
Tel: 01274 534666  
Email: [sdsteam@hmrc.gsi.gov.uk](mailto:sdsteam@hmrc.gsi.gov.uk)