

Important amendments to the Statutory Payment specifications and IR Values

Changes to the IR Values

A2	The number of weeks an employee needs to be continuously employed	Cont_Emp_weeks	xx
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The November 2002 edition of the IR Notes for Payroll Software developers stated that the value for “Cont_Emp_weeks” was 26. It should be 25.

Although the employee has to have completed 26 weeks continuous employment, because part weeks can count as full weeks, they only need to have completed in effect 1 day, 24 weeks and 1 day. The last date they can have started work for their employer is therefore effectively 25 weeks before the Saturday of the Qualifying or Matching Week.

Rounding rules

It has been brought to our attention that the current instructions for rounding can result in the wrong answer. For example If an employee always earned £420 a calendar month then their average weekly earnings truncated to 5 decimal places are £96.92307 [$420.00 * 12 / 52$]. 90% of this is £87.230763. This should be rounded up to £87.24, but under the current rounding rules would not be.

Therefore we have amended the rounding rules at:

- NB12 in the SPP(birth), SPP(adoption) specification
- NB13 in the SAP specification

“Where calculations are to be “rounded up to the nearest penny” first calculate the value truncated to 3 decimal places, then round up to the next penny above if the 3rd, 4th and 5th decimal place is not zero.”

When Statutory Paternity Pay entitlement stops

There is an error at B8 of the SPP (birth) specification and B7 of the SPP(adoption) specification. The correct entries are shown below.

B8	SPP entitlement stops on: <ul style="list-style-type: none"> □ PPP_End_Week(n+1) after the employee dies □ PPP_End_Week(n) after the employee is taken into legal custody □ PPP_End_Week(n) after the later of (Baby_Born_Date + 55 days) OR (EWC_SUN + 55 days) 	SPP_stop	Date. May be blank.
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B7	SPP entitlement stops on: <ul style="list-style-type: none"> □ PPP_End_Week(n+1) after the employee dies □ PPP_End_Week(n) after the employee is taken into legal custody □ PPP_End_Week(n) after Child_Placed_Date + 56 days 	SPP_stop	Date. May be blank.
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Inland Revenue would like to apologise for any inconvenience these late changes may cause.