

2011/2012  
TEST DATA TO  
SUPPORT THE HMRC  
PAYROLL STANDARD

Part 3 of 3

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## Introduction

The test data in this document covers Statutory Payments only and is provided by the HMRC Payroll Support Team for two purposes:

- For payroll developers to assess whether their software meets the requirements of the HMRC Payroll Standard BEFORE applying for the accreditation scheme.
- For any payroll developer to use in their own internal testing routines.

The HM Revenue & Customs (HMRC) Payroll Standard is available from [www.hmrc.gov.uk/ebu/payroll.htm](http://www.hmrc.gov.uk/ebu/payroll.htm)

Three sets of test data are used to support the current version of the Payroll Standard. This is Part 3, Part 1 and Part 2 are also available from [www.hmrc.gov.uk/ebu/testdata.htm](http://www.hmrc.gov.uk/ebu/testdata.htm)

Please note the tests in this document are not the actual tests used in the accreditation process. The tests in this document are similar but they have different inputs and answers.

Payroll developers who want to put their product forward for accreditation must run the test data in this document before applying for the accreditation scheme. This will help to reduce the number of errors or discrepancies and make the process run smoothly for developers and the HMRC Payroll Support Team.

Statutory Payments are not part of the Pensioner Payroll Standard requirements. To assess compliance with the Pensioner Payroll Standard please refer to Parts 1 and 2 of the test data.

**PAYROLL DEVELOPERS WHO ARE NOT SEEKING ACCREDITATION SHOULD IGNORE REFERENCES TO THE PAYROLL STANDARD AND PENSIONER PAYROLL STANDARD THROUGHOUT THIS DOCUMENT.**

## The Payroll Standard and its optional requirements

The Payroll Standard consists of mandatory core requirements and a further 3 optional requirements. The optional requirements have been introduced to allow a wider range of industry specific software to apply for accreditation. The optional requirements are listed below:

Option 1	2 weekly and 4 weekly pay periods
Option 2	Directors National Insurance
Option 3	Contracted out and net pay pension deductions

All other requirements form part of the core Payroll Standard and are mandatory for accreditation. For details see the Payroll Standard document, go to <http://www.hmrc.gov.uk/ebu/payroll.htm>

The payroll product must be tested against the optional requirements it supports. For example accreditation against the core Payroll Standard only can not be awarded if your product also supports Directors NI but fails the Directors NI tests.

### The Pensioner Payroll Standard

Statutory Payments are not part of the Pensioner Payroll Standard so the tests in this document are not required.

### Miscellaneous Payroll Standard and Pensioner Payroll Standard requirements

There are some Payroll Standard and Pensioner Payroll Standard requirements relating to online filing, help facilities and marketing material that are not covered in Parts 1, 2 and 3 of the test data. Please read the Payroll Standard and Pensioner Payroll Standard documents for a full list of requirements (links above).

### Test data summary table

The table below gives a summary of which tests apply to each standard and optional requirement.

In addition to the table below you will also be advised at the beginning of each section of test data what part of the Payroll Standard those particular tests are used to assess.

TEST DATA	PAYROLL STANDARD				PENSIONER PAYROLL STANDARD
	CORE REQUIREMENTS	OPTION 1 2 and 4 weekly pay periods	OPTION 2 Directors National Insurance	OPTION 3 Contracted out and net pay pension deductions	
<b>Payroll Test Data (Part 1)</b>					
Tax calculations	YES	YES			YES
National Insurance	YES	YES		YES	
Directors National Insurance			YES		
Holiday Pay	YES				
Week 53	YES				
Week 54		YES			
Week 56		YES			
Attachments/Arrestments/DEO	YES				
Attachments/Arrestments/DEO for Pensioner Payroll Standard					YES
Pension contributions	YES Tests 6, 7 and 8 only			YES All tests	
Student Loan Deductions	YES				
General Validation	YES	YES		YES	YES
<b>Payroll Test Data (Part 2)</b>					
Mini Lifecycle 1	YES				
Mini Lifecycle 2	YES				
Full Lifecycle 1				YES	
Full Lifecycle 2	YES				
Full Lifecycle 3	YES				
Full Lifecycle 4	YES				
Full Lifecycle 5	YES				
Full Lifecycle 6	YES				
Full Lifecycle 7	YES				
Full Lifecycle 8	YES				
Full Lifecycle 9	YES				
Combined Lifecycle	YES				
Pension Lifecycle 1					YES
Pension Lifecycle 2					YES
Pension Combined Lifecycle					YES
<b>Payroll Test Data (Part 3)</b>					

SSP	YES	YES 2 and 4 weekly average earnings tests			
SMP	YES	YES 2 and 4 weekly average earnings tests			
SAP	YES				
OSPP(birth)	YES				
OSPP(adoption)	YES				
ASPP (birth)	YES				
ASPP (adoption)	YES				

### General information about the test data

The test cases used in this document are fictitious and anything which appears to relate to a real individual or business does so only by coincidence.

Please check the HM Revenue & Customs website at [www.hmrc.gov.uk/ebu/testdata.htm](http://www.hmrc.gov.uk/ebu/testdata.htm) on a regular basis for updates to this document.

The test data will be updated to take into account changes in the Payroll Standard, legislation and amendments to tax and National Insurance rates. **Please also see this web page to add your e-mail address to our contacts list so you are notified when updates to our test data documents are made.**

If you have any queries with the test data please e-mail the Software Developers Support team mail box:- [SDSteam@hmrc.gsi.gov.uk](mailto:SDSteam@hmrc.gsi.gov.uk)

## 2011/2012 ADDITIONAL STATUTORY PATERNITY PAY (BIRTH)

These tests are required for:				
Core Payroll Standard	Payroll Standard Option 1	Payroll Standard Option 2	Payroll Standard Option 3	Pensioner Payroll Standard
YES	NO	NO	NO	NO

They are split into 3 sections:

Entitlement to ASPP

Paying ASPP

Records required

The tests are based on the information contained in the payroll software specification for Additional Statutory Paternity Pay (adoption) at [www.hmrc.gov.uk/ebu/ebu\\_paye\\_ts.htm](http://www.hmrc.gov.uk/ebu/ebu_paye_ts.htm) and the E19 Employer Helpbook for Ordinary and Additional Statutory Paternity Pay.

The tests used for Payroll Standard accreditation will be based on the following tests.

## Entitlement to ASPP (birth)

TEST DESCRIPTION	TEST DATA	EXPECTED RESULT
<p><b>Test 1</b> ASPP is payable if the person was continuously employed for 26 weeks leading into the QW. This rule is satisfied if part of the 26<sup>th</sup> week of employment overlaps any day in the QW.</p>	<p>EWC 17.04.11 QW 02.01.11 Employment starts 17.07.10 SMP start date 11.04.11 SMP end date 28.08.11 Date of birth 11.04.11 Input ASPP start date 29.08.11</p>	<p>Software allows ASPP to be paid.</p>
<p><b>Test 2</b> ASPP is not payable if the first day of the 26<sup>th</sup> week of employment occurs after the Saturday of the QW.</p>	<p>EWC 17.04.11 QW 02.01.11 Employment starts 18.07.10 SMP start date 11.04.11 SMP end date 28.08.11 Date of birth 11.04.11 Attempt to input ASPP start date 29.08.11</p>	<p>Software does not allow ASPP to be paid.</p>
<p><b>Test 3</b> Entitlement to ASPP ends when the employee returns to work for any day after 10 Keep In Touch (KIT) days have been taken.  <i>For this test it is assumed 10 KIT days have been taken before the return to work date.</i></p>	<p>EWC 17.04.11 Date of birth 11.04.11 Start date of SMP 11.04.11 End date of SMP 28.08.11 Start date of ASPP 29.08.11  Returns to work for one day on 05.10.11 which takes the total to 11 days (inc. 10 previous KIT days)</p>	<p>ASPP paid up to and including 02.10.11 (the end of previous ASPP week).  Software does not allow ASPP to be paid for 03.10.11 onwards.</p>
<p><b>Test 4</b> The employee must remain with the same employer for a continuous period beginning with the Qualifying Week and ending with the week, which is Sunday to Saturday, before the ASPP period begins.  This test:- Leaver on day before the Sun - Sat week starts.</p>	<p>Date of birth 11.04.11 EWC 03.04.11 Qualifying Week 19.12.10 Start date of SMP 11.04.11 End date of SMP 28.08.11  ASPP start date 29.08.11 Sunday to Saturday week before ASPP begins is 21.08.11 - 27.08.11  Leaves employment 20.08.11</p>	<p>Software does not allow ASPP to be paid.</p>
<p><b>Test 5</b> The employee must remain with the same employer for a continuous period beginning with the Qualifying Week and ending with the week, which is Sunday to Saturday, before the ASPP period begins.  This test:- Leaver on the first day of the Sun - Sat week.</p>	<p>Date of birth 11.04.11 EWC 03.04.11 Qualifying Week 19.12.10 Start date of SMP 11.04.11 End date of SMP 28.08.11  ASPP start date 29.08.11 Sunday to Saturday week before ASPP begins is 21.08.11 - 27.08.11  Leaves employment 21.08.11</p>	<p>Software allows ASPP to be paid.</p>

<p><b>Test 6</b> Software must prompt user to keep forms and evidence provided by the employee when ASPP details are entered.</p>	<p>Date of birth 11.04.11 EWC 03.04.11 Start date of SMP 11.04.11 End date of SMP 28.08.11 ASPP start date 29.08.11</p>	<p>Software produces prompt to advise user to retain the forms and evidence provided by employee.</p>
<p><b>Test 7</b> To be entitled to ASPP there must be at least 2 weeks of the Maternity Pay Period (MPP) remaining.  This test:- less than 2 weeks of APP remaining.</p>	<p>Date of birth 11.04.11 EWC 17.04.11 Start date of SMP 11.04.11 End date of SMP 01.01.12 Mother returns to duty 02.01.12 Last day of 39 week MPP 08.01.12  Attempt to record ASPP start date of 02.01.12</p>	<p>Software does not allow ASPP to be paid because there is only one week of the MPP remaining.</p>
<p><b>Test 8</b> To be entitled to ASPP there must be at least 2 weeks of the Maternity Pay Period (MPP) remaining.  This test:- 2 weeks of APP remaining.</p>	<p>Date of birth 11.04.11 EWC 17.04.11 Start date of SMP 11.04.11 Mother returns to duty 01.01.12 and end date of SMP is 25.12.11 Last day of 39 week MPP 08.01.12  Record ASPP start date of 02.01.12</p>	<p>Software pays ASPP for 1 week up until the end of the MPP.</p>

## Paying ASPP (birth)

TEST DESCRIPTION	TEST DATA	EXPECTED RESULT
<p><b>Test 1</b> The calculation of the rate of ASPP should round up all fractions of a penny.</p>	<p>Employee is paid £455.15 per month.</p> <p>EWC 17.04.11 Date of birth 10.04.11 Start date of SMP 11.04.11 End date of SMP 28.08.11 Start date of ASPP 29.08.11</p> <p>Average weekly earnings are 105.03461 (truncate at 5 decimal places)</p> <p>ASPP payable is <math>105.03461 \times 90\% = 94.53114</math> rounded up to the next penny is <b>£94.54</b> per week.</p>	<p>Software calculates ASPP earnings rate of £94.54.</p>
<p><b>Test 2</b> ASPP must be recovered at the correct rate.</p> <p>This test:- Employers who do not qualify for Small Employers Relief.</p> <p>Please note that the decision on whether an employer is entitled to Small Employers Relief may be made off system. But once this decision has been made the software must be able to calculate the amount of recovery due.</p>	<p>This employee is paid £455.15 monthly on the last day of each month.</p> <p>Average earnings are £105.03461 ASPP payable is <b>£94.54</b>.</p> <p>EWC 17.04.11 Date of birth 10.04.11 Start date of SMP 11.04.11 End date of SMP 28.08.11 Start date of ASPP 29.08.11 End date of ASPP 18.09.11 (3 weeks ASPP paid)</p>	<p>Employers can recover 92% of ASPP paid. Software calculates recovery of: Total ASPP paid is £283.62 92% of £283.62 is £260.9304 rounded up to <b>£260.94</b>.</p>

TEST DESCRIPTION	TEST DATA	EXPECTED RESULT
<p><b>Test 3</b> ASPP must be recovered at the correct rate.</p> <p>This test:- Employers who qualify for Small Employers Relief.</p> <p>Please note that the decision on whether an employer is entitled to Small Employers Relief may be made off system. But once this decision has been made the software must be able to calculate the amount of recovery due.</p>	<p>This employee is paid £455.15 monthly on the last day of each month.</p> <p>Average earnings are £105.03461 ASPP payable is <b>£94.54</b>.</p> <p>EWC 17.04.11 Date of birth 10.04.11 Start date of SMP 11.04.11 End date of SMP 28.08.11 Start date of ASPP 29.08.11 End date of ASPP 18.09.11 (3 weeks ASPP paid)</p>	<p>Employers can recover 100% of the ASPP paid plus an additional 3%. Software calculates recovery of: Total ASPP paid is £283.62 103% of £283.62 is £292.1286 rounded up to next penny <b>£292.13</b></p>
<p><b>Test 4</b> The start date of ASPP cannot be earlier than 20 weeks after the date of birth.</p> <p>This test:- ASPP start date earlier than the 20 week date.</p>	<p>EWC 17.04.11 Date of birth 10.04.11 Start date of SMP 11.04.11 End date of SMP 21.08.11 Attempt to record the start date of ASPP as 26.08.11</p> <p>(20 weeks after DOB is 27.08.11)</p>	<p>Software does not allow this ASPP start date.</p>
<p><b>Test 5</b> The start date of ASPP cannot be earlier than 20 weeks after the date of birth.</p> <p>This test:- ASPP start date on the 20 week date.</p>	<p>EWC 17.04.11 Date of birth 10.04.11 Start date of SMP 11.04.11 End date of SMP 21.08.11 Record the start date of ASPP as 27.08.11</p> <p>(20 weeks after DOB is 27.08.11)</p>	<p>Software allows this ASPP start date.</p>
<p><b>Test 6</b> The start date of ASPP can not be earlier than the date of mothers return to work.</p> <p>This test:- Start date before the return to work.</p>	<p>EWC 17.04.11 Date of birth 10.04.11 Start date of SMP 11.04.11 End date of SMP 28.08.11 Record the mothers date of return to duty as 01.09.11</p> <p>Attempt to record ASPP start date as 31.08.11</p>	<p>Software does not allow this ASPP start date.</p>

TEST DESCRIPTION	TEST DATA	EXPECTED RESULT
<p><b>Test 7</b> The start date of ASPP can not be earlier than the date of mothers return to work.</p> <p>This test:- Start date on the return to work.</p>	<p>EWC 17.04.11 Date of birth 10.04.11 Start date of SMP 11.04.11 End date of SMP 28.08.11 Record the mothers date of return to duty as 01.09.11</p> <p>Record ASPP start date as 01.09.11</p>	<p>Software allows this ASPP start date.</p>
<p><b>Test 8</b> Latest day for which ASPP can be paid is the end of the 39<sup>th</sup> week of the Maternity Pay Period (MPP).</p> <p>This test:- End date is the day after the end of MPP.</p>	<p>EWC 17.04.11 Date of birth 10.04.11 Start date of SMP 11.04.11 End date of SMP 28.08.11 Mother returns to duty 29.08.11 Start date of ASPP 29.08.11 Last day of 39 week MPP 08.01.12</p> <p>Attempt to record end date of ASPP as 09.01.12</p>	<p>Software only allows payment up to and including 08.01.12.</p>
<p><b>Test 9</b> Latest start date for ASPP is the last day of the 39<sup>th</sup> week of the Maternity Pay Period (MPP).</p> <p>This test:- Start date on day after the last day of MPP.</p>	<p>EWC 17.04.11 Date of birth 10.04.11 Start date of SMP 11.04.11 End date of SMP 25.12.11 Mother returns to duty 28.12.11 Last day of 39 week MPP 08.01.12</p> <p>Attempt to record ASPP start date of 09.01.12</p>	<p>Software does not allow this ASPP start date.</p>

TEST DESCRIPTION	TEST DATA	EXPECTED RESULT
<p><b>Test 10</b> Latest start date for ASPP is the last day of the 39<sup>th</sup> week of the Maternity Pay Period (MPP)</p> <p>This test:- Start date on last day of MPP.</p>	<p>Employee is paid £650 on the last day of each month</p> <p>EWC 17.04.11 Date of birth 10.04.11 Start date of SMP 11.04.11 End date of SMP 25.12.11 Mother returns to duty 28.12.11</p> <p>Last day of 39 week MPP 08.01.12</p> <p>Record ASPP start date of 08.01.12</p> <p>Weekly rate £128.73 <math>128.73 \times 1 / 7 = £18.39</math> Where necessary this calculation should be rounded up to the nearest penny above.</p>	<p>Software allows this ASPP start date and calculates 1 day of ASPP due at £18.39</p>
<p><b>Test 11</b> ASPP cannot be paid for any week in which SSP is payable.</p>	<p>EWC 17.04.11 Date of birth 10.04.11 Start date of SMP 11.04.11 End date of SMP 28.08.11 Start date of ASPP 30.08.11 Weekly paid on Tuesdays</p> <p>Sick from 12.09.11 - 16.09.11 SSP payable 15.09.11- 16.09.11</p>	<p>Software calculates and pays 2 days SSP for 15.09.11 - 16.09.11.</p> <p>Software does not allow payment of ASPP for ASPP week 13.09.11 - 19.09.11 to be entered.</p>
<p><b>Test 12</b> The Standard Rate of ASPP is payable when the earnings rate is more than the Standard rate.</p>	<p>EWC 17.04.11 QW 02.01.11 Date of birth 10.04.11 ASPP start date 29.08.11</p> <p>Paid £143.04 per week. Average weekly earnings are £143.04. The earnings rate is 90% of £143.04 rounded up = £128.74</p>	<p>Software calculates that the Standard rate of £128.73 is payable.</p>

TEST DESCRIPTION	TEST DATA	EXPECTED RESULT
<p><b>Test 13</b> The Earnings Rate of ASPP is payable when it is less than the Standard Rate.</p>	<p>EWC 17.04.11 QW 02.01.11 Date of birth 10.04.11 ASPP start date 29.08.11</p> <p>Paid £143.02 per week. Average weekly earnings are £143.02. The earnings rate is 90% of £143.02 rounded up = £128.72</p>	<p>Software calculates that the Earnings Rate of £128.72 ASPP is payable.</p>
<p><b>Test 14</b> ASPP is not payable if Average Weekly Earnings are below the Lower Earnings Limit (LEL).</p>	<p>EWC 31.07.11 QW 17.04.11 Date of birth 10.07.11 Start date of SMP 03.07.11 End date of SMP 26.11.11</p> <p>Paid £101.99 per week. Attempt to enter ASPP start date 30.11.11</p>	<p>Software does not allow ASPP to be paid because average weekly earnings are below the LEL.</p>
<p><b>Test 15</b> If the employee returns to duty in the middle of an ASPP week the last day for payment is the end of the previous ASPP week.</p> <p>Note: When ASPP ends because the end of the MPP is reached odd days of ASPP can be paid up to the end of the MPP.</p>	<p>EWC 17.04.11 Date of birth 10.04.11 Start date of SMP 11.04.11 End date of SMP 28.08.11 Mother returns to duty 29.08.11</p> <p>ASPP start date 31.08.11 Returns to duty 16.09.11 ASPP paid for 2 weeks 31.08.11-13.09.10</p>	<p>Software pays ASPP for 2 weeks.</p>

### **Records required**

System must be able to produce the following reports for each employee:

- The weeks and amounts of ASPP paid in the tax year,
- Any weeks in the APPP where ASPP is not due.
- Amount of ASPP recovery and any ASPP compensation due for a tax year. If a payment of ASPP spans a tax year separate records are required for each tax year.

System should prompt user to keep self-certificate provided by the employee.

System must also transfer required ASPP details for required legislative returns:

- P11 or substitute - ASPP paid on each payday during tax year
- P14 total of ASPP paid during tax year
- P35 total ASPP recovered and total ASPP compensation recovered.

## 2011/2012 ADDITIONAL STATUTORY PATERNITY PAY (ADOPTION)

These tests are required for:				
Core Payroll Standard	Payroll Standard Option 1	Payroll Standard Option 2	Payroll Standard Option 3	Pensioner Payroll Standard
YES	NO	NO	NO	NO

They are split into 3 sections:

Entitlement to ASPP

Paying ASPP

Records required

The tests are based on the information contained in the payroll software specification for Additional Statutory Paternity Pay (adoption) at [www.hmrc.gov.uk/ebu/ebu\\_paye\\_ts.htm](http://www.hmrc.gov.uk/ebu/ebu_paye_ts.htm) and the E19 Employer Helpbook for Ordinary and Additional Statutory Paternity Pay

The tests used for Payroll Standard accreditation will be based on the following tests.

## Entitlement to SPP (for adoption)

TEST DESCRIPTION	TEST DATA	EXPECTED RESULT
<p><b>Test 1</b> ASPP is payable if the person was continuously employed for 26 weeks leading into the MW. This rule is satisfied if part of the 26<sup>th</sup> week of employment overlaps any day in the MW.</p>	<p>MW 10.04.11 Employment starts 23.10.10 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 04.09.11 Input ASPP start date 06.09.11</p>	<p>Software allows SPP to be paid.</p>
<p><b>Test 2</b> SPP is not payable if the first day of the 26<sup>th</sup> week of employment occurs after the Saturday of the MW.</p>	<p>MW 10.04.11 Employment starts 24.10.10 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 04.09.11 Attempt to input ASPP start date 06.09.11</p>	<p>Software does not allow SPP to be paid.</p>
<p><b>Test 3</b> Entitlement to ASPP ends when the employee returns to work for any day after 10 Keep In Touch (KIT) days have been taken.  <i>For this test it is assumed 10 KIT days have been taken before the return to work date.</i></p>	<p>MW 10.04.11 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 04.09.11 ASPP Start date 06.09.11 Returns to work for one day on 10.11.11 which takes the total to 11 days.</p>	<p>ASPP is paid up to and including 07.11.10 (the end of previous ASPP week).  Software does not allow ASPP to be paid for 08.11.11 onwards.</p>
<p><b>Test 4</b> The employee must remain with the same employer for a continuous period beginning with the Matching Week and ending with the week, which is Sunday to Saturday, before the ASPP period begins.  This test:- Leaver on day before the Sun - Sat week starts.</p>	<p>MW 10.04.11 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 04.09.11 ASPP start date 06.09.11  Sunday to Saturday week before ASPP begins is 28.08.11 - 03.09.11.  Leaves employment 27.08.11</p>	<p>Software does not allow ASPP to be paid.</p>
<p><b>Test 5</b> The employee must remain with the same employer for a continuous period beginning with the matching week and ending with the week, which is Sunday to Saturday, before the ASPP period begins.  This test:- Leaver on first day of the Sunday to Saturday week.</p>	<p>MW 10.04.11 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 04.09.11 ASPP start date 06.09.11  Sunday to Saturday week before ASPP begins is 28.08.11 - 03.09.11.  Leaves employment 28.08.11</p>	<p>Software allows ASPP to be paid.</p>

TEST DESCRIPTION	TEST DATA	EXPECTED RESULT
<p><b>Test 6</b> Software must prompt user to keep forms and evidence provided by the employee when ASPP details are entered.</p>	<p>MW 10.04.11 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 04.09.11 ASPP start date 06.09.11</p>	<p>Software produces prompt to advise user to retain forms and evidence provided by employee.</p>
<p><b>Test 7</b> To be entitled to ASPP there must be at least 2 weeks of the Adoption Pay Period (APP) remaining.  This test:- less than 2 weeks of APP remaining.</p>	<p>MW 10.04.11 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 08.01.12  Partner returns to duty 09.01.12 Last day of 39 week APP 15.01.12  Attempt to record ASPP start date of 09.01.12</p>	<p>Software does not allow ASPP to be paid because there is less than 2 weeks of APP remaining.</p>
<p><b>Test 8</b> To be entitled to ASPP there must be at least 2 weeks of the Adoption Pay Period (APP) remaining.  This test:- 2 weeks of APP remaining.</p>	<p>MW 10.04.11 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 01.01.12  Partner returns to duty 08.01.12 Last day of 39 week APP 15.01.12  Record ASPP start date 09.01.12</p>	<p>Software pays ASPP for 1 week up until the end of the APP.</p>

## Paying SPP (for adoption)

TEST DESCRIPTION	TEST DATA	EXPECTED RESULT
<p><b>Test 1</b> The calculation of the rate of ASPP should round up all fractions of a penny.</p>	<p>Employee is paid £455.07 on the last day of each month.</p> <p>MW 10.04.11 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 04.09.11 ASPP start date 06.09.11</p> <p>Average weekly earnings are £105.01615 (this calculation is truncated at 5 decimal places).</p> <p>ASPP = <math>105.01615 \times 90\%</math> = 94.51453 rounded up to £94.52</p>	<p>Software calculates ASPP earnings rate of £94.52.</p>
<p><b>Test 2</b> SPP must be recovered at the correct rate.</p> <p>Test: <b>Employers who do not qualify for Small Employers Relief.</b></p> <p>Please note that the decision on whether an employer is entitled to Small Employers Relief may be made off system. But once this decision has been made the software must be able to calculate the amount of recovery due.</p>	<p>This employee is paid £455.07 on the last day of each month.</p> <p>Average earnings are £105.01615</p> <p>ASPP = <math>105.01615 \times 90\%</math> = 94.51453 rounded up to £94.52</p> <p>MW 10.04.11 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 04.09.11 ASPP start date 06.09.11 ASPP end date 26.09.11 Employee returns to duty 29.09.11</p>	<p>Employers can recover 92% of SPP paid. Software calculates recovery of: ASPP paid is:- 3 weeks at £94.52 = £283.56</p> <p>92% of 283.56 = 260.8752 rounded up to next penny £260.88</p>

TEST DESCRIPTION	TEST DATA	EXPECTED RESULT
<p><b>Test 3</b> SPP must be recovered at the correct rate.</p> <p><b>Test: Employers who do qualify for Small Employers Relief.</b></p> <p>Please note that the decision on whether an employer is entitled to Small Employers Relief may be made off system. But once this decision has been made the software must be able to calculate the amount of recovery due.</p>	<p>This employee is paid £455.07 on the last day of each month.</p> <p>Average earnings are £105.01615</p> <p>ASPP = 105.01615 x 90% = 94.51453 rounded up to £94.52</p> <p>MW 10.04.11 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 04.09.11 ASPP start date 06.09.11 ASPP end date 26.09.11 Employee returns to duty 29.09.11</p>	<p>Employers can recover 100% of the ASPP paid plus an additional 3%. Software calculates recovery of: ASPP paid is:- 3 weeks at £94.52 = £283.56</p> <p>103% of £283.56 = 292.0668 rounded up to next penny £292.07</p>
<p><b>Test 4</b> The start date of ASPP cannot be earlier than the 20 weeks after the date of placement.</p> <p>This test:- Start date earlier than 20 weeks after date of placement.</p>	<p>MW 10.04.11 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 28.08.11 ASPP start date 03.09.11</p> <p>(20 weeks after the date of placement is 04.09.11)</p>	<p>Software does not allow ASPP to start on this date.</p>
<p><b>Test 5</b> The start date of ASPP cannot be earlier than the 20 weeks after the date of placement.</p> <p>This test:- ASPP start date on the 20 week date.</p>	<p>MW 10.04.11 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 28.08.11 ASPP start date 04.09.11</p> <p>(20 weeks after the date of placement is 04.09.11)</p>	<p>Software allows ASPP to start on this date.</p>
<p><b>Test 6</b> The start date of ASPP can not be earlier than the <b>date of partners return to return to work.</b></p> <p>This test:- Start date before the return to work.</p>	<p>MW 10.04.11 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 11.09.11 Partner returns to duty 13.09.11</p> <p>Attempt to record ASPP start date 12.09.11</p>	<p>Software does not allow ASPP to start from this date.</p>

TEST DESCRIPTION	TEST DATA	EXPECTED RESULT
<p><b>Test 7</b> The start date of ASPP can not be earlier than the <b>date of partners return to return to work.</b></p> <p>This test:- Start date on the return to work.</p>	<p>MW 10.04.11 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 11.09.11 Partner returns to duty 13.09.11</p> <p>Record ASPP start date 13.09.11</p>	<p>Software allows ASPP to start from this date.</p>
<p><b>Test 8</b> Latest day for which ASPP can be paid is the end of the 39<sup>th</sup> week of the Adoption Pay Period (APP).</p> <p>This test:- End date is the day after the end of the APP.</p>	<p>MW 10.04.11 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 04.09.11 Partner returns to duty 05.09.11 ASPP start date 06.09.11 End of 39 week APP is 15.01.12</p> <p>Attempt to record end date of ASPP as 16.01.12</p>	<p>Software only allows payment up to and including 15.01.12.</p>
<p><b>Test 9</b> Latest start date for ASPP is the last day of the 39<sup>th</sup> week of the Adoption Pay Period (APP).</p> <p>This test:- Start date on day after the last day of the APP.</p>	<p>MW 10.04.11 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 01.01.12 Partner returns to duty 04.01.12 Last day of 39 week APP is 15.01.12</p> <p>Attempt to record ASPP start date of 16.01.12</p>	<p>Software does not allow this ASPP start date.</p>
<p><b>Test 10</b> Latest start date for ASPP is the last day of the 39<sup>th</sup> week of the Adoption Pay Period (APP).</p> <p>This test:- Start date on the last day of the APP.</p>	<p>Employee is paid £650 on the last day of each month</p> <p>MW 10.04.11 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 01.01.12 Partner returns to duty 04.01.12 Last day of 39 week APP is 15.01.12</p> <p>Record ASPP start date 15.01.12</p> <p>Weekly rate £128.73 <math>128.73 \times 1 / 7 = £18.39</math> Where necessary this calculation should be rounded up to the nearest penny above.</p>	<p>Software allows this ASPP start date and calculates 1 day of ASPP due at £18.39</p>

TEST DESCRIPTION	TEST DATA	EXPECTED RESULT
<p><b>Test 11</b> ASPP can not be paid for any week in which SSP is payable.</p>	<p>MW 10.04.11 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 04.09.11 ASPP start date 06.09.11</p> <p>Sick from 20.09.11 - 23.09.11 SSP payable 23.09.11</p>	<p>Software calculates and pays SSP for 23.09.11.</p> <p>Software does not allow ASPP for the 20.09.11 - 26.09.11 ASPP week.</p>
<p><b>Test 12</b> The Standard Rate of ASPP is payable when the earnings rate is more than the Standard Rate.</p>	<p>MW 10.04.11 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 04.09.11 ASPP start date 06.09.11</p> <p>Paid £143.04 per week Average weekly earnings are £143.04. The earnings rate is 90% of £143.04 rounded up = £128.74</p>	<p>Software calculates that the Standard rate of £128.73 is payable.</p>
<p><b>Test 13</b> The Earnings Rate of ASPP is payable when it is less than the Standard Rate.</p>	<p>MW 10.04.11 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 04.09.11 ASPP start date 06.09.11</p> <p>Paid £143.02 per week Average weekly earnings are £143.02. The earnings rate is 90% of £143.02 rounded up = £128.72</p>	<p>Software calculates that the Earnings Rate of £128.72 is payable.</p>
<p><b>Test 14</b> ASPP is not payable if Average Weekly Earnings are below the Lower Earnings Limit (LEL).</p>	<p>Employee paid £441.99 per month.</p> <p>MW 10.04.11 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 04.09.11</p> <p>Average Weekly Earnings are £101.99769 Attempt to enter ASPP start date 06.09.11</p>	<p>Software does not allow ASPP to be paid because average weekly earnings are below the LEL.</p>

TEST DESCRIPTION	TEST DATA	EXPECTED RESULT
<p><b>Test 15</b> If the employee returns to duty in the middle of an ASPP week the last day for payment is the end of the previous ASPP week.</p> <p>Note: When ASPP ends because the end of the 39 week APP is reached odd days of ASPP can be paid up to the end of the APP.</p>	<p>MW 10.04.11 Child placed 18.04.11 SAP start date 18.04.11 SAP end date 04.09.11 Partner returns to duty 05.09.11</p> <p>ASPP start date 05.09.11 Employee returns to duty 21.09.11</p> <p>ASPP paid for 2 weeks 05.09.11-18.09.11</p>	<p>Software pays ASPP for 2 weeks.</p>

**Records required**

System must be able to produce the following reports for each employee:

- The weeks and amounts of ASPP paid in the tax year,
- Any weeks in the APP where ASPP is not due.
- Amount of ASPP recovery and any ASPP compensation due for a tax year. If a payment of ASPP spans a tax year separate records are required for each tax year.

System should prompt user to keep self-certificate provided by the employee.

System must also transfer required ASPP details for required legislative returns:

- P11 or substitute - ASPP paid on each payday during tax year
- P14 total of ASPP paid during tax year
- P35 total ASPP recovered and total ASPP compensation recovered.

## 2011/2012 STATUTORY SICK PAY

These tests are required for:				
Core Payroll Standard	Payroll Standard Option 1	Payroll Standard Option 2	Payroll Standard Option 3	Pensioner Payroll Standard
YES	2 and 4 weekly average weekly earnings tests	NO	NO	NO

These tests are for payments of SSP in the 2011/2012 tax year. They are split into 5 sections:

Entitlement to SSP  
 Paying SSP  
 Linking Periods  
 Average Weekly Earnings Calculations  
 Records required

Unless otherwise stated, the test cases have the following personal details:-

Work pattern Monday to Friday  
 Salary £2000 per month (i.e. above the LEL)  
 Employment start date 1.1.93

The tests are based on the information contained in the Payroll Software specification on SSP at [www.hmrc.gov.uk/ebu/ebu\\_paye\\_ts.htm](http://www.hmrc.gov.uk/ebu/ebu_paye_ts.htm) and the E14 booklet What to do if your employee is sick.

The tests used for Payroll Standard accreditation will be based on the following tests.

## Entitlement to SSP

Test	Test Description	Test Data	Expected Result
1	SSP is not payable after 28 weeks have been paid in a previous linking sick absence.	Sick 18/02/2011 - 06/09/2011 Sick 21/09/2011 - 27/09/2011	Software does not allow payment of SSP from 21/09/2011.  SSP1 produced or user prompted to complete SSP1.
2	SSP is no longer payable after 28 weeks of SSP have been paid within the same absence.	Sick 17/02/2011 - 08/09/2011	Last day for payment of SSP is 05/09/2011.  SSP1 produced or user prompted to complete SSP1.
3	SSP is not payable if employee is within the 39 week disqualifying period relating to pregnancy. This test is to check that SSP is not payable when an employee who is on maternity leave and receiving SMP falls sick within the 39 week disqualifying period.	EWC 13/11/2011 SMP from 25/09/2011 Sick from 03/10/2011 - 07/10/2011	Software does not allow payment of SSP for 03/10/2011 - 07/10/2011 because it lies within the 39 week disqualifying period applicable for SMP.  SSP1 produced or user prompted to complete SSP1.
4	SSP is not payable if employee is within the 39 week disqualifying period relating to pregnancy. This test is to check that SSP is not payable when an employee who has received SMP decides to return to work and then falls sick within the 39 week disqualifying period.	EWC 13/11/2011 SMP from 25/09/2011 Employee returns to work 03/10/2011 but falls sick from 04/10/2011 - 07/10/2011	Software does not allow payment of SSP for 04/10/2011 - 07/10/2011 because it lies within the 39 week disqualifying period applicable for SMP.  SSP1 produced or user prompted to complete SSP1.
5	Only complete days of sickness count towards SSP.	Sick 04/10/2011 (half day) - 10/10/2011	Software does not allow half days to be counted as qualifying days for SSP.  SSP payable for 10/10/2011 only.
6	SSP does not apply to spells of sickness of less than 4 days.	Sick 05/10/2011 - 07/10/2011	Software does not allow SSP for this period.
7	SSP is not payable if employees contract of service ends.	Contract ends - 06/10/2011 Sick 07/10/2011 - 13/10/2011	Software does not allow SSP for this absence.

## Paying SSP

Test	Test Description	Test Data	Expected Result
1	Sick absences that overlap a change in the rate of SSP should have the old and new rates applied to the appropriate periods.	<p>Sick 11/03/2011 - 08/04/2011            Period 11/03/2011 - 31/03/2011 = 12 days            SSP @ £15.83 = £189.96</p> <p>Period 01/04/2011 - 05/04/2011 = 3 days            SSP @ £15.83 = £47.49</p> <p>Period 06/04/2011 - 08/04/2011 = 3 days            SSP @ £16.32 = £48.96</p>	<p>Software calculates SSP of £189.96 for March</p> <p>Software calculates SSP of £96.45 for April</p>
2	To ensure that SSP is recovered correctly under the Percentage Threshold Scheme for a monthly payroll.	<p>Two employees on payroll. Both work Mon - Fri, are paid £800.00 on the last day of each month and National Insurance category A.</p> <p>1st employee is sick from 23/05/2011 - 17/06/2011            2nd employee has no sick.</p> <p>Gross NIC liability for each tax month = £105.74</p> <p>Daily rate of SSP = £81.60 / 5 = £16.32</p> <p>SSP payable on 31/05/2011 = 4 x £16.32 = £65.28</p> <p>SSP payable on 30/06/2011 = 13 x £16.32 = £212.16</p>	<p>SSP recovery for payments made in tax month 6th May to 5th June is NI of £105.74 x 13% = £13.7462 rounded down to £13.74.            £65.28 - 13.74 = £51.54</p> <p>SSP recovery for payments made in tax month 6th June to 5th July is NI of £105.74 x 13% = £13.7462 rounded down to £13.74.            £212.16 - 13.74 = £198.42</p>
3	To ensure that SSP is recovered correctly under the Percentage Threshold Scheme for a weekly payroll.	<p>There is one employee on the payroll with weekly pay of £610 paid every Wednesday            The work pattern is Mon-Fri            The NI Category is A            Sick 20/04/2011 - 03/05/2011</p> <p>SSP on 27/04/2011 = £32.64            SSP on 04/05/2011 = £81.6            Total SSP paid = £114.24</p> <p>NI due on each payday in tax month 1 = £121.93</p>	<p>There are 5 weekly paydays in tax month 1: 6th, 13th, 20th, 27th of April and 4th May.</p> <p>Total weekly NI due in tax month 1 is            5 x £121.93 = £609.65            13% of total NI is £79.2545 rounded down to £79.25</p> <p>SSP Recovery for tax month 1 = £114.24 - £79.25 = £34.99            No SSP is recovered in tax month 2.</p>

## SSP Linking Periods

Test	Test Description	Test Data	Expected Result
1	SSP is not payable after 28 weeks of SSP is paid (inc. linking periods).	Sick 07/01/2011 - 12/01/2011 Sick 14/02/2011 - 25/08/2011 Sick 16/09/2011 - Open	SSP not payable from 16/09/2011  SSP1 Produced or user prompted to complete SSP1
2	SSP is not payable if the employee was not entitled to SSP in a previous linking PIW	Sick 15/08/2011 - 21/08/2011 (but record that employee is not entitled to SSP)  Linking sick absence 16/09/2011 - 21/09/2011	Software does not allow payment of SSP for 16/09/2011 - 21/09/2011  SSP1 produced or user prompted to complete SSP1.
3	PIWs should not be linked when they are separated by 57 days.	Sick 05/08/2011 - 10/08/2011 (1 day SSP paid) Sick 07/10/2011 - 11/10/2011. No SSP is paid in the 2nd absence because they are separated by 57 days. This absence forms a PIW but the waiting days must be served again.	Software does not allow payment of SSP for 07/10/2011 - 11/10/2011  This absence consists of 3 waiting days and 2 non-qualifying days
4	PIWs should be linked when they are separated by 56 days or less.	Sick 06/08/2011 - 11/08/2011 (1 day SSP paid) Sick 07/10/2011 - 12/10/2011 (4 days SSP paid).	Software allows payment of 4 days SSP for 07/10/2011 - 12/10/2011

Test 5 Work pattern - to check the software can calculate the payment and entitlement to SSP correctly when there are a number of work pattern changes. This test is based on the method described in the Payroll Software Specification on Statutory Sick Pay produced by HMRC. Other methods are acceptable provided the results are correct.	EXPECTED RESULT
<p><b>1<sup>st</sup> absence 09/05/11 – 12/05/11</b> Work pattern 2 days/week Mon-Tue A PIW is formed but no SSP is payable because 09/5 and 10/5 are waiting days and 11/5 and 12/5 are not qualifying days.</p> <p>Last day for payment of SSP is calculated as 28/11/11 under this work pattern but the absence only uses up 2 waiting days.</p>	Software does not allow payment of SSP but 2 waiting days are stored for next linking PIW.

<p><b>2<sup>nd</sup> absence 02/06/11 – 08/06/11 (new work pattern must be entered before start of absence)</b>  Work pattern 5 days/week Mon-Fri  2/6 is the last waiting day  3/6, 6/6, 7/6 and 8/6 are paid SSP  4/6 and 5/6 are not qualifying days  Daily rate of SSP is £81.60 / 5 = £16.32  £16.32 x 4 = <b>£65.28</b> SSP payable</p> <p>Last day for payment of SSP is calculated as 15/12/11 under this work pattern (1 waiting day + plus 28 weeks entitlement). But absences ends on 08/06/11 and 4 days SSP are payable.</p> <p>This absence uses up 0.8 weeks entitlement:  5 (Total_QD_PIW) - 1 (Waiting_Days) / 5 (Number_Qual_Days) = 0.8</p>	<p>Software allocates 1 waiting day before calculating SSP of <b>£65.28</b></p>
<p><b>3<sup>rd</sup> absence 04/07/11 – 14/07/11 (new work pattern must be entered before start of absence)</b>  Work pattern 4 days/week Tue-Fri  No waiting days  4/7, 9/7, 10/7, 11/7 are not qualifying days  SSP paid 5/7, 6/7, 7/7, 8/7, 12/7, 13/7,14/7  Daily rate of SSP is 81.60 / 4 = 20.40  SSP due is 20.40 x 7 = <b>£142.80</b></p> <p>At the start of this absence there is entitlement to 27.2 weeks of SSP (28 - 0.8 from previous linking absence). The 0.2 equates to 1 day under this work pattern (0.2 / 0.25 (QD_Dec-Frac) = 0.8 rounded up to 1 day).</p> <p>So under this work pattern the last day for payment of SSP would be 10/01/12 (04/07/11 + 27 weeks and 1 day) but the absence ends on 14/07/11 and 7 days SSP are payable.</p> <p>This absence uses up 1.75 weeks entitlement:  7 (Total_QD_PIW) / 4 (Number_Qual_Days) = 1.75</p>	<p>Software calculates SSP payment of <b>£142.80</b></p>
<p><b>4<sup>th</sup> absence 02/08/11 – 09/08/11 (new work pattern must be entered before start of absence)</b>  Work pattern 2 days/week Tue-Wed  No waiting days  4/8, 5/8, 6/8 ,7/8 and 8/8 are not qualifying days  2/8, 3/8 and 9/8 are paid  Daily rate of SSP is 81.60 / 2 = £40.80  £40.80 x 3 = <b>£122.40</b> SSP payable.</p> <p>At the start of this absence there is entitlement to 25.45 weeks of SSP (28 - 0.8 - 1.75). The 0.45 equates to 1 day under this work pattern (0.45 / 0.5 (QD_Dec_Frac) = 0.9 rounded up to 1 day).</p> <p>So under this work pattern the last day for payment of SSP is 24/01/12 (2/08/11 + 25 weeks and 1 day) but the absence ends on 09/08/11 and 3 days SSP are paid.</p> <p>This absence uses up 1.5 weeks entitlement:  3 (Total_QD_PIW) / 2 (Number_Qual_Days) = 1.5</p>	<p>Software calculates SSP payment of <b>£122.40</b></p>

<p><b>5<sup>th</sup> absence 22/08/11 – 23/02/12 (new work pattern must be entered before start of absence)</b>  Work Pattern 6 days/week Mon - Sat  No waiting days  SSP paid 22/08/11 – 04/02/12  Daily rate of SSP is 81.60 / 6 = £13.60</p> <p>At the start of this absence there is entitlement for 23.95 weeks of SSP (28 - 0.8 - 1.75 - 1.5). The 0.95 equates to 6 days under this work pattern (0.95 / 0.167 (QD_Dec_Frac) = 5.69 rounded up to 6 days which is 1 full week of entitlement. So 24 weeks of SSP can be paid in this absence.</p> <p>Under this work pattern the last day for payment of SSP is 04/02/12 (22/08/11 + 24 SSP weeks).</p> <p><b>Record absence end date of 24/02/12. The last day for payment of SSP is 04/02/12.</b></p>	<p>Last day of payment for SSP is <b><u>04/02/12</u></b></p> <p>Monthly amounts of SSP paid:</p> <p>August 9 x 13.60 =  <b><u>£122.40</u></b></p> <p>September 35 x 13.60 =  £476.00 - £122.40 =  <b><u>£353.60</u></b></p> <p>October 61 x 13.60 =  829.60 – 476.00 = <b><u>£353.60</u></b></p> <p>November 87 x 13.60 =  1183.20 – 829.60 =  <b><u>£353.60</u></b></p> <p>December 114 x 13.60 =  1550.40 – 1183.20 =  <b><u>£367.20</u></b></p> <p>January 140 x 13.60 =  1904.00 – 1550.40 =  <b><u>£353.60</u></b></p> <p>February 144 x 13.60 =  1958.40 – 1904.00 =  <b><u>£54.40</u></b></p>
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## SSP Average Weekly Earnings Calculations

Test	Test Description	Test Data	Expected Result
1	SSP is not payable when Average Weekly Earnings are below the LEL	Monthly Paid Sick 17/10/2011 - 26/10/2011 Paid £441.99 on last day of each month	Software calculates average weekly earnings of £101.9976 and does not allow payment of SSP.  Relevant period 01/08/2011 - 30/09/2011 Total payments in the relevant period are $883.98 \times 6/52 = £101.9976$
2	SSP is payable when average weekly earnings = LEL	Weekly Paid Sick 17/10/2011 - 26/10/2011  Paid £102 on Fridays	Software calculates average weekly earnings of £102.0000 and allows payment of SSP.  Relevant period 20/08/2011 - 14/10/2011 (56 days) Weekly divisor = $56 / 7 = 8$ Earnings_RP = £816.00 $816.00 / 8 = £102.0000$
3	SSP is payable when average weekly earnings are above LEL	2 Weekly Paid Sick 19/10/2011 - 28/10/2011  Paid £204.01 on Fridays Last paid on 14/10/2011	Software calculates average weekly earnings of £102.0050 and allows payment of SSP.  Relevant period 20/08/2011 - 14/10/2011 (56 days) Weekly divisor = $56 / 7 = 8$ Earnings_RP = £816.04 $816.04 / 8 = £102.0050$
4	Average weekly earnings must be calculated correctly for employees with a 4 weekly earnings period.	4 Weekly Paid Sick 20/10/2011 - 29/10/2011  Paid £461 on Wednesdays Last paid on 19/10/2011	Software calculates average weekly earnings of £115.2500 and allows payment of SSP.  Relevant period 25/08/2011 - 19/10/2011 (56 days) Weekly divisor = $56 / 7 = 8$ Earnings_RP = £922.00 $922.00 / 8 = £115.2500$

### Records required

System should be able to produce the following data outputs:

For each employee:

- A record of all spells of sickness of 4 or more days,
- The amount of SSP paid in a PIW,

Amount of SSP recovered in a tax month and a total for the tax year.

System must also transfer required SSP details for legislative returns:

- P11 or substitute - SSP paid on each pay day during the tax year.

- P14 - total of SSP paid in tax months where a recovery of SSP was made under the Percentage Threshold Scheme.
- P35 - total of SSP recovered in a tax year under the Percentage Threshold Scheme.

## 2011/2012 STATUTORY MATERNITY PAY

These tests are required for:				
Core Payroll Standard	Payroll Standard Option 1	Payroll Standard Option 2	Payroll Standard Option 3	Pensioner Payroll Standard
YES	2 and 4 weekly average weekly earnings tests	NO	NO	NO

These tests are for payments of SMP in the 2011/2012 tax year. They are split into 4 sections:

Entitlement to SMP  
 Paying SMP  
 Average Weekly Earnings Calculations  
 Records required

Unless otherwise stated, the test cases have the following personal details: -

Work pattern Monday to Friday  
 Salary £2000 per month (i.e. above the LEL)  
 Employment start date 1.1.93

The tests are based on the information contained in the Payroll Software Specification on Statutory Maternity Pay at [www.hmrc.gov.uk/ebu/ebu\\_paye\\_ts.htm](http://www.hmrc.gov.uk/ebu/ebu_paye_ts.htm) and the E15 Employer Help Book on Statutory Maternity Pay

The Payroll Standard accreditation testing requirements will be based on the following tests.

## Entitlement to SMP

Test	Test Description	Test Data	Expected Result
1	SMP is not payable on a male account.	Male account EWC: 20/11/2011 SMP Start: 23/10/2011	Software does not allow SMP to be paid
2	SMP is payable if the person was continuously employed for 26 weeks leading into the QW. This rule is satisfied if part of the 26th week of employment overlaps any day in the QW.	QW: 25/09/2011 EWC: 08/01/2012 Employment Starts: 09/04/2011 Attempt to input SMP from 30/10/2011	Software allows SMP to be paid.
3	SMP is payable if the person was continuously employed for 26 weeks leading into the QW. This rule is satisfied if part of the 26th week of employment overlaps any day in the QW.	QW: 25/09/2011 EWC: 08/01/2012 Employment Starts: 10/04/2011 Attempt to input SMP from 30/10/2011	Software does not allow SMP to start.
4	SMP is not payable if the person was employed for 26 weeks but employment did not continue into QW.	QW: 25/09/2011 EWC: 08/01/2012 Employment Starts: 29/01/2011 Employment ends: 24/09/2011 Attempt to input SMP from 30/10/2011	Software does not allow SMP to be paid.
5	SMP is not payable for any week in which the person works when 10 Keep In Touch (KIT) days have already been taken.	EWC 29/05/2011 SMP from 17/04/2011 - 14/01/2012 Returns to work for one day on 24/05/2011, returns to maternity leave on 25/05/2011 For the purpose of this test 10 KIT days have been taken within the period 17/04/2011 - 23/05/2011	Software allows cancellation of SMP for one week commencing 22/05/2011. Maternity Pay Period should still end on 14/01/2012 but only 38 weeks SMP will be payable  1 week at lower (Standard) rate is lost.

## Paying SMP

1	When the Earnings rate of SMP is less than the Standard Rate. The Earnings Rate is payable for 39 weeks.	EWC 21/08/2011 QW 08/05/2011 Intended start date of SMP is 05/06/2011  Employee receives £143.02 per week.	Software pays £128.72 for 39 weeks.  Ave weekly earnings are £143.02  Earnings rate is 143.02x 90% = £128.718 rounded up to £128.72
2	The Earnings rate is payable for the first 6 weeks of the MPP when it is greater than the standard rate.  Standard rate is £128.73	EWC 21/08/2011 QW 08/05/2011 Intended start date of SMP is 05/06/2011  Employee receives £143.04 per week.	Software pays £128.74 for first 6 weeks of MPP.  Software pays £128.73 per week for remainder of MPP.  Ave weekly earnings are £143.04  Earnings rate is 143.04x 90% = £128.736 rounded up to £128.74
3	If the maternity absence is 6 weeks or more, the Earnings Rate, if payable, must be paid for 6 weeks only. In this test it is assumed the earnings rate is more than £128.73	EWC:22/05/2011 Attempt to input SMP Earnings rate for 7 weeks 24/04/2011 - 11/06/2011	Software only pays 6 weeks at Earnings Rate.
4	If the maternity absence is 6 weeks or more, the Earnings Rate, if payable, cannot be paid for less than 6 weeks. In this test it is assumed the earnings rate is more than £128.73	EWC:22/05/2011 Attempt to input SMP Earnings rate for 5 weeks 24/04/2011 - 28/05/2011 Standard Rate from 29/05/2011	Software does not allow Earnings rate to be paid for less than 6 weeks.
5	The Maternity Pay Period must not be longer than 39 weeks.	EWC 21/08/2011 Attempt to pay SMP from 05/06/2011 - 10/03/2012 (40 weeks).	Software does not pay SMP for dates after 03/03/2012
6	The MPP can start on any day when it is triggered by an absence due to a pregnancy related illness within 4 weeks of the EWC. The MPP will start on the day after the first complete day of absence from work. This test: Pregnancy related illness commences on the 4 week date.	EWC: 21/08/2011 Intended start date of maternity leave is 04/08/2011 Pregnancy related illness started on 24/07/2011 and is ongoing. Input MPP start date of 26/07/2011	Software allows MPP to start on 26/07/2011

7	The MPP can start on any day when it is triggered by an absence due to a pregnancy related illness within 4 weeks of the EWC. The MPP will start on the day after the first complete day of absence from work. This test: Pregnancy related illness commences more than 4 weeks before the EWC.	EWC: 21/08/2011 Intended start date of maternity leave is 04/08/2011 Pregnancy related illness started on 21/07/2011 and is ongoing. 4 weeks before the EWC is 24/07/2011 but this is not a working day for this employee. First complete day of absence on a working day is 25/07/2011 MPP starts on 26/07/2011	Software allows MPP to start on 26/07/2011
8	The MPP can start on any day when it is triggered by an absence due to a pregnancy related illness within 4 weeks of the EWC. The MPP will start on the day after the first complete day of absence from work. This test: Pregnancy related illness commences less than 4 weeks before the EWC.	EWC: 21/08/2011 Intended start date of maternity leave is 21/08/2011 Pregnancy related illness started on 01/08/2011 and is ongoing. Input MPP start date of 02/08/2011	Software allows MPP to start on 02/08/2011
9	When the baby is born early the MPP starts on the day after the date of birth.	EWC 21/08/2011 Intended start of maternity leave is 21/08/2011 Baby born 06/06/2011 MPP Start date of 07/06/2011	Software allows MPP to start on 07/06/2011
10	SMP is due when employee leaves employment for any reason after start of 15th week before EWC.	EWC 21/08/2011 QW 08/05/2011 Last day of employment 08/05/2011	Software allows MPP to start on 05/06/2011
11	SMP Earnings rate (90% of Ave. earnings) should be rounded up to the nearest penny even if the fraction of a penny is less than 0.005.	EWC 21/08/2011 SMP from 21/08/2011 Earnings are £2001.23 per month during the relevant period. $AWE = 2001.23 \times 12 / 52 = 461.82230$ Earnings Rate = $461.82230 \times 90\% = 415.64007$ rounded up to £415.65	Software calculates an Earnings Rate of £415.65

12	<p>SMP must be recovered at the correct rate. For this test the number of weeks SMP payable in each month equates to the number of Saturdays in the month.</p> <p>Test: Employers who do not qualify for Small Employers Relief.</p> <p>Please note that the decision on whether an employer is entitled to Small Employers Relief may be made off system. But once this decision has been made the software must be able to calculate the amount of recovery due.</p>	<p>Two monthly payments of £800.00 were received within the relevant period.</p> <p>Earnings Rate = £166.16 Standard Rate =£128.73</p> <p>The E'ee is paid on the last day of the month and the number of SMP weeks paid each month is determined by the number of Saturdays in each month. Incomplete weeks of SMP are paid in the following month.</p> <p>SMP 24/04/2011 to 21/01/2012</p> <p>April (1 weeks) £166.16 May (4 weeks) £664.64 June (4 weeks) £552.35 July (5 weeks) £643.65 Aug (4 weeks) £514.92 Sept (4 weeks) £514.92 Oct (5 weeks) £643.65 Nov (4 weeks) £514.92 Dec (5 weeks) £643.65 Jan (3 weeks) £386.19</p>	<p>Employers who do not qualify for Small Employers Relief can recover 92% of SMP paid each month. Software calculates recovery of:</p> <p>SMP 24/04/2011 to 21/01/2012</p> <p>April (1 weeks) £152.87 May (4 weeks) £611.47 June (4 weeks) £508.17 July (5 weeks) £592.16 Aug (4 weeks) £473.73 Sept (4 weeks) £473.73 Oct (5 weeks) £592.16 Nov (4 weeks) £473.73 Dec (5 weeks) £592.16 Jan (3 weeks) £355.30</p> <p>Employers who do qualify for Small Employer Relief can recover 103% of the SMP paid each month. Software calculates recovery of:</p> <p>SMP 24/04/2011 to 21/01/2012</p> <p>April (1 weeks) £171.15 May (4 weeks) £684.58 June (4 weeks) £568.93 July (5 weeks) £662.96 Aug (4 weeks) £530.37 Sept (4 weeks) £530.37 Oct (5 weeks) £662.96 Nov (4 weeks) £530.37 Dec (5 weeks) £662.96 Jan (3 weeks) £397.78</p>
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### SMP Average Weekly Earnings

Test	Test Description	Test Data	Expected Result
1	SMP is not payable when average earnings are below the LEL (1p under).	<p>Monthly paid EWC 05/02/2012 QW 23/10/2011 Paid £441.99 on last day of month.</p> <p>Relevant Period 01/08/2011 - 30/09/2011 Total payments in relevant period are £883.98 <math>£883.98 \times 6 / 52 = £101.99769</math></p>	Software calculates Average Weekly Earnings of £101.99769 and does not allow payment of SMP.
2	SMP is payable when average earnings = LEL.	<p>Weekly paid EWC 05/02/2012 QW 23/10/2011 Paid £102.00 on Fridays.</p> <p>Relevant Earnings period 03/09/2011 - 28/10/2011 Last pay day before the end of the QW is 28/10/2011 Total payments in relevant period are £816.00 <math>£816.00 / 8 = £102.00000</math></p>	Software calculates Average Weekly Earnings of £102.00000 allows payment of SMP.
3	SMP is not payable when average earnings are below the LEL (1p under).	<p>2 Weekly paid EWC 05/02/2012 QW 23/10/2011 Paid £204.01 on Fridays.</p> <p>Relevant Earnings period 03/09/2011 - 28/10/2011 Last pay day before the end of the QW is 28/10/2011 Total payments in relevant period are £816.04 <math>£816.04 / 8 = £102.00500</math></p>	Software calculates Average Weekly Earnings of £102.00500 and allows payment of SMP.

4	SMP is payable when average earnings are greater than the LEL.	<p>4 Weekly paid EWC 05/02/2012 QW 23/10/2011 Paid every 4th Friday. Last payday before end of QW is 28/10/2011</p> <p>Relevant Period 03/09/2011 - 28/10/2011 Earnings on first payday in relevant period are £632.06 Earnings on 2nd payday in relevant period are £632.07 Total payments are £1264.13 £1264.13 / 8 weeks = £158.01625</p>	Software calculates Average Weekly Earnings of £158.01625 and allows payment of SMP.
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**TESTS 3 AND 4 ABOVE REQUIRED FOR PAYROLL STANDARD OPTION 1 ONLY**

***Records required***

System must be able to produce the following reports:

For each employee:

- The weeks and amounts of SMP paid in the tax year,
- Any weeks in the Maternity Pay Period where SMP is not due,
- Amount of SMP recovery and any SMP compensation due for a tax year. If a payment of SMP spans a tax year separate records are required for each tax year.

System should prompt user to keep medical evidence of pregnancy provided by the employee, e.g. form MAT B1.

System must also transfer SMP details required for legislative returns:

- P11 or substitute - SMP paid on each payday during the tax year,
- P14 - total of SMP paid during tax year,
- P35 - total of SMP recovered and total of SMP compensation recovered.

## 2011/2012 ORDINARY STATUTORY PATERNITY PAY (BIRTH)

These tests are required for:				
Core Payroll Standard	Payroll Standard Option 1	Payroll Standard Option 2	Payroll Standard Option 3	Pensioner Payroll Standard
YES	NO	NO	NO	NO

These tests are for payments of OSPP in the 2011/2012 tax year. They are split into 3 sections:

Entitlement to OSPP  
 Paying OSPP  
 Records required

The rules for calculating average weekly earnings mirror those used for Statutory Maternity Pay (SMP) and are not included within this section of the document.

The tests are based on the information contained in the Payroll Software Specification on Statutory Paternity Pay (birth) at [www.hmrc.gov.uk/ebu/ebu\\_paye\\_ts.htm](http://www.hmrc.gov.uk/ebu/ebu_paye_ts.htm) and the E19 Employer Helpbook for Ordinary and Additional Statutory Paternity Pay

The tests used for Payroll Standard accreditation will be based on the following tests.

### Entitlement to OSPP (birth)

Test	Test Description	Test Data	Expected Result
1	OSPP is payable if the person was continuously employed for 26 weeks leading into the QW. This rule is satisfied if part of the 26th week of employment overlaps any day in the QW.	EWC: 08/01/2012 QW: 25/09/2011 Employment Starts: 09/04/2011 DOB: 08/01/2012 Attempt to input OSPP from 08/01/2012	Software allows OSPP to be paid.
1b	OSPP is not payable if the first day of the 26th week of employment occurs after the Saturday of the QW.	EWC: 08/01/2012 QW: 25/09/2011 Employment Starts: 10/04/2011 DOB: 08/01/2012 Attempt to input OSPP from 08/01/2012	Software does not allow OSPP to be paid.
2	OSPP is not payable for any week in which the person works	EWC: 22/05/2011 QW: 06/02/2011 DOB: 26/05/2011 OSPP from 26/05/2011 Employee works one day on 03/06/2011	Software allows OSPP to be cancelled for week commencing 02/06/2011
3	OSPP is not payable if employment ceases before the date of birth.	EWC 22/05/2011 QW = 06/02/2011 Date of Birth 28/05/2011 Employment ceased 27/05/2011 Attempt to start OSPP from 28/05/2011	Software does not allow OSPP to be paid.

## Paying OSPP (birth)

Test	Test Description	Test Data	Expected Result
1	The calculation of the rate of OSPP should round up all fractions of a penny.	EWC 22/05/2011 QW = 06/02/2011 OSPP from 28/05/2011  Employee is paid £442.01 every month. AWE are £102.00230  OSPP payable is 102.00230 x 90% = 91.80207 rounded up to £91.81	Software calculates earnings rate of £91.81
2a	OSPP must be recovered at the correct rate.  Test: Employers who do not qualify for Small Employers Relief.  Decision on whether an employer is entitled to SER may be made off system.	Employee paid £605.24 monthly on the last day of the month.  AWE £139.67076  OSPP Payable is 139.67076 x 90% = 125.70368 rounded up to nearest penny £125.71  OSPP 13/07/2011 - 26/07/2011 OSPP paid for 2 weeks.	Employers can recover 92% of OSPP paid.  Software calculates recovery of: Total OSPP paid is £251.42 92% of £251.42 is £231.30640 rounded up to £231.31
2b	OSPP must be recovered at the correct rate.  Test: Employers who qualify for Small Employers Relief.  Decision on whether an employer is entitled to SER may be made off system.	Employee paid £605.24 monthly on the last day of the month.  AWE £139.67076  OSPP Payable is 139.67076 x 90% = 125.70368 rounded up to nearest penny £125.71  OSPP 13/07/2011 - 26/07/2011 OSPP paid for 2 weeks.	Employers can recover 100% of OSPP paid plus an additional 3% compensation.  Software calculates recovery of: Total OSPP paid is £251.42 103% of £251.42 is £258.96260 rounded up to £258.97
3a	If the date of birth is not recorded OSPP cannot be paid.	EWC 10/07/2011 QW 27/03/2011 Do not input a date of birth OSPP from 11/07/2011	Software does not allow payment of OSPP.
3b	OSPP start date cannot be before the Date of Birth	EWC 10/07/2011 QW 27/03/2011 Date of Birth 12/07/2011 Attempt to record OSPP start date as 11/07/2011	Software does not allow payment of OSPP.

4a	<p>Paternity Pay period and Paternity leave cannot continue more than 56 days after the later of:</p> <p>i) Date of Birth; or ii) Sunday of EWC</p> <p>Start Date on 43rd day after DOB Count the day after DOB as day 1 of the 56 day count.</p>	<p>EWC 10/07/2011 QW 27/03/2011 Date of Birth 12/07/2011 Start Date of OSPP 24/08/2011</p> <p>56th day is 06/09/2011</p>	<p>Software allows payment of OSPP for 2 weeks (24/08/2011 - 06/09/2011).</p>
4b	<p>Paternity Pay period and Paternity leave cannot continue more than 56 days after the later of:</p> <p>i) Date of Birth; or ii) Sunday of EWC</p> <p>Start Date on 44th day after DOB Count the day after DOB as day 1 of the 56 day count.</p>	<p>EWC 10/07/2011 QW 27/03/2011 Date of Birth 12/07/2011 Start Date of OSPP 25/08/2011</p> <p>56th day is 06/09/2011</p>	<p>Software allows payment of OSPP for 1 week only (25/08/2011 - 31/08/2011).</p>
4c	<p>Paternity Pay period and Paternity leave cannot continue more than 56 days after the later of:</p> <p>i) Date of Birth; or ii) Sunday of EWC</p> <p>Start Date on 51st day after DOB Count the day after DOB as day 1 of the 56 day count.</p>	<p>EWC 10/07/2011 QW 27/03/2011 Date of Birth 12/07/2011 Start Date of OSPP 01/09/2011</p> <p>56th day is 06/09/2011</p>	<p>Software does not allow payment of OSPP.</p>
4d	<p>Paternity Pay period and Paternity leave cannot continue more than 56 days after the later of:</p> <p>i) Date of Birth; or ii) Sunday of EWC</p> <p>Start Date on 43rd day after Sunday of EWC Count the day after the Sunday of EWC as day 1 of the 56 day count</p>	<p>EWC 10/07/2011 QW 27/03/2011 Date of Birth 08/07/2011 Start Date of OSPP 22/08/2011</p> <p>56th day is 04/09/2011</p>	<p>Software allows payment of OSPP for 2 weeks (22/08/2011 - 04/09/2011).</p>
4e	<p>Paternity Pay period and Paternity leave cannot continue more than 56 days after the later of:</p> <p>i) Date of Birth; or ii) Sunday of EWC</p> <p>Start Date on 44th day after Sunday of EWC Count the day after the Sunday of EWC as day 1 of the 56 day count</p>	<p>EWC 10/07/2011 QW 27/03/2011 Date of Birth 08/07/2011 Start Date of OSPP 23/08/2011</p> <p>56th day is 04/09/2011</p>	<p>Software allows payment of OSPP for 1 week only (23/08/2011 - 29/08/2011).</p>

4f	<p>Paternity Pay period and Paternity leave cannot continue more than 56 days after the later of:</p> <p>i) Date of Birth; or ii) Sunday of EWC</p> <p>Start Date on 51st day after EWC Count the day after the Sunday of EWC as day 1 of the 56 day count</p>	<p>EWC 10/07/2011 QW 27/03/2011 Date of Birth 08/07/2011 Start Date of OSPP 30/08/2011</p> <p>56th day is 04/09/2011</p>	<p>Software does not allow payment of OSPP.</p>
5a	<p>A maximum of 2 weeks Paternity Leave can be taken Test: Input a 3 week period.</p>	<p>EWC 10/07/2011 QW 27/03/2011 Date of Birth 10/07/2011 Enter OSPP period 11/07/2011 - 31/07/2011 (3 full weeks)</p>	<p>Software does not allow payment of OSPP for more than 2 weeks.</p>
5b	<p>A maximum of 2 weeks Paternity Leave can be taken Test: Input a 2 week and 1 day period.</p>	<p>EWC 10/07/2011 QW 27/03/2011 Date of Birth 10/07/2011 Enter OSPP period 11/07/2011 - 25/07/2011 (2 weeks &amp; 1 day)</p>	<p>Software does not allow payment of OSPP for more than 2 weeks.</p>
5c	<p>Paternity leave must be taken in full weeks Test: Input a period of 1 week and 1 day</p>	<p>EWC 10/07/2011 QW 27/03/2011 Date of Birth 10/07/2011 Enter OSPP period 11/07/2011 - 18/07/2011 (1 week and 1 day)</p>	<p>Software does not allow payment of OSPP for 18/07/2011</p>
5d	<p>Paternity leave must be taken in full weeks Test: Input a period of less than 1 week</p>	<p>EWC 10/07/2011 QW 27/03/2011 Date of Birth 10/07/2011 Enter OSPP period 11/07/2011 - 16/07/2011 (6 days)</p>	<p>Software does not allow payment of OSPP</p>
6	<p>The Standard Rate of OSPP (£128.73) is payable when the Earnings rate is more than the Standard Rate.</p>	<p>EWC 10/07/2011 QW 27/03/2011 Date of Birth 05/07/2011 Start date of OSPP 07/07/2011</p> <p>Employee is paid £619.82 per month.</p> <p>Average Weekly Earnings are <math>£619.82 \times 12 / 52 = £143.03538 \times 90\%</math> rounded up to 128.74</p>	<p>Software calculates that the Standard Rate of £128.73 is payable</p>

7	The Earnings Rate of OSPP is payable when it is less than the Standard Rate (£128.73).	<p>EWC 10/07/2011          QW 27/03/2011          Date of Birth 05/07/2011          Start date of OSPP 07/07/2011</p> <p>Employee is paid £619.76 per month.</p> <p>Average Weekly Earnings are £619.76 x 12 / 52          = £143.02153 x 90%          rounded up to 128.72</p>	Software calculates that the Earnings Rate of £128.72 is payable.
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**Records required**

The system must also be able to produce the following records:

- The weeks and amounts of OSPP paid in the tax year,
- Any weeks in the Paternity Pay Period where OSPP is not due.
- Amount of OSPP recovery and any OSPP compensation due for a tax year. If a payment of OSPP spans a tax year separate records are required for each tax year.

System should prompt user to keep self certificate provided by the employee.

System must also transfer required OSPP details for legislative returns:

- P11 or substitute - OSPP paid on each pay day during the tax year
- P14 - total of OSPP paid during the year
- P35 - total of OSPP recovered and total of OSPP compensation recovered.

## 2011/2012 ORDINARY STATUTORY PATERNITY PAY (ADOPTION)

These tests are required for:				
Core Payroll Standard	Payroll Standard Option 1	Payroll Standard Option 2	Payroll Standard Option 3	Pensioner Payroll Standard
YES	NO	NO	NO	NO

These tests are for the 2011/2012 tax year. They are split into 3 sections:

Entitlement to OSPP

Paying OSPP

Records required

The technical specification for Statutory Paternity Pay (for adoption) is available at [www.hmrc.gov.uk/ebu/ebu\\_paye\\_ts.htm](http://www.hmrc.gov.uk/ebu/ebu_paye_ts.htm) and the E19 booklet Employer Helpbook for Ordinary and Additional Statutory Paternity Pay

The tests used for Payroll Standard accreditation will be based on the following tests.

**Entitlement to OSPP (adoption)**

Test	Test Description	Test Data	Expected Result
1	OSPP is payable if the person was continuously employed for 26 weeks leading into the MW. This rule is satisfied if part of the 26th week of employment overlaps any day in the MW.	MW 25/09/2011 Employment starts 09/04/2011 Date of placement 04/11/2011 Input OSPP from 04/11/2011 MW 25/09/2011	Software allows OSPP to be paid.
2	OSPP is not payable if the first day of the 26th week of employment occurs after the Saturday of the MW.	Employment starts 10/04/2011 Date of placement 04/11/2011 Input OSPP from 04/11/2011 MW 01/05/2011	Software does not allow OSPP to be paid.
3	OSPP is not payable for any week in which the person works.	Date of Placement 05/05/2011 OSPP from 05/05/2011 to 18/05/2011 Returns to work for one day on 17/05/2011	Software allows OSPP to be cancelled for 12/05/2011 - 18/05/2011
4	OSPP is not payable if employment ceases before the date of Placement.	Matching Week: 26/06/2011 Date of Placement 14/07/2011 Employment ends 13/07/2011 Attempt to start OSPP from 14/07/2011	Software does not allow OSPP to be paid.

### Paying OSPP (adoption)

Test	Test Description	Test Data	Expected Result
1	The calculation of the rate of OSPP should round up all fractions of a penny.	Employee is paid £443.06 per month. MW 01/05/2011 Date of Placement 05/05/2011 OSPP from 05/05/2011  AWE are £102.24461 (truncated at 5 decimal places)  OSPP = 102.24461 x 90% = 92.02014 rounded up to £92.03	Software calculates OSPP Earnings Rate of £92.03
2	OSPP must be recovered at the correct rate.  Test: Employers who do not qualify for Small Employers Relief.  Decision on whether an employer is entitled to SER may be made off system.	Employee paid £619.86 monthly on the last day of the month.  AWE £143.04461  OSPP Payable is 143.04461 x 90% = 128.74014 as this is above Standard Rate then Standard Rate of £128.73 is payable.  OSPP 05/05/2011 - 18/05/2011 OSPP paid for 2 weeks.	Employers can recover 92% of OSPP paid.  Software calculates recovery of: Total OSPP paid is £257.46 92% of £257.46 is £236.86320 rounded up to £236.87
3	OSPP must be recovered at the correct rate.  Test: Employers who qualify for Small Employers Relief.  Decision on whether an employer is entitled to SER may be made off system.	Employee paid £619.86 monthly on the last day of the month.  AWE £143.04461  OSPP Payable is 143.04461 x 90% = 128.74014 as this is above the Standard Rate then Standard Rate of £128.73 is payable  OSPP 05/05/2011 - 18/05/2011 OSPP paid for 2 weeks.	Employers can recover 100% of OSPP paid plus an additional 3% compensation.  Software calculates recovery of: Total OSPP paid is £257.46 103% of £257.46 is £265.18380 rounded up to £265.19
4	If the date of placement is not recorded OSPP cannot be paid.	Matching Week 26/06/2011 Do not input a date of placement OSPP from 15/07/2011	Software does not allow OSPP to start.

5	OSPP start date cannot be before the Date of Placement	Matching Week 26/06/2011 Date of Placement 14/07/2011 Attempt to record OSPP start date as 13/07/2011	Software does not allow OSPP to start.
6	Paternity Pay period and Paternity leave cannot continue more than 56 days after Date of Placement  Start Date on 43rd day after date of placement. Count Date of Placement as day 1 of the 56 day count.	Matching Week 26/06/2011 Date of Placement 14/07/2011 Start Date of OSPP 25/08/2011  56th day is 07/09/2011	Software allows 2 weeks OSPP to be paid.
7	Paternity Pay period and Paternity leave cannot continue more than 56 days after Date of Placement  Start Date on 44th day after date of placement. Count Date of Placement as day 1 of the 56 day count.	Matching Week 26/06/2011 Date of Placement 14/07/2011 Start Date of OSPP 26/08/2011  56th day is 07/09/2011	Software allows payment of OSPP for one week only.
8	Paternity Pay period and Paternity leave cannot continue more than 56 days after Date of Placement  Start Date on 51st day after date of placement. Count Date of Placement as day 1 of the 56 day count.	Matching Week 26/06/2011 Date of Placement 14/07/2011 Start Date of OSPP 02/09/2011  56th day is 07/09/2011	Software does not allow OSPP to start.
9	Paternity leave can only be taken as a single period of either 1 or 2 weeks.  Test: Input a 3 week period.	Matching Week 26/06/2011 Date of Placement 14/07/2011 OSPP 14/07/2011 - 03/08/2011	Software does not allow payment of OSPP for more than 2 weeks.
10	Paternity leave can only be taken as a single period of either 1 or 2 weeks.  Test: Input a period of 2 weeks and 1 day.	Matching Week 26/06/2011 Date of Placement 14/07/2011 OSPP 14/07/2011 - 28/07/2011	Software does not allow payment of OSPP for more than 2 weeks.
11	Paternity leave can only be taken as a single period of either 1 or 2 weeks.  Test: Input a period of 1 week and 1 day.	Matching Week 26/06/2011 Date of Placement 14/07/2011 OSPP 14/07/2011 - 21/07/2011	Software does not allow payment of OSPP for part weeks.
12	Paternity leave can only be taken as a single period of either 1 or 2 weeks.  Test: Input a period of less than a week.	Matching Week 26/06/2011 Date of Placement 14/07/2011 OSPP 14/07/2011 - 19/07/2011	Software does not allow payment of OSPP.

13	The Standard Rate of OSPP (£128.73) is payable when the Earnings rate is more than the Standard Rate.	MW 26/06/2011 Date of Placement 14/07/2011 Start date of OSPP 14/07/2011  Employee is paid £700.00 per month.  Average Weekly Earnings are £700.00 x 12 / 52 = £161.53846 x 90% =£145.38461 rounded up to 145.39	Software calculates that the Standard Rate of £128.73 is payable
14	The Earnings Rate of OSPP is payable when it is less than the Standard Rate (£128.73).	MW 26/06/2011 Date of Placement 14/07/2011 Start date of OSPP 14/07/2011  Employee is paid £619.76 per month.  Average Weekly Earnings are £619.76 x 12 / 52 = £143.02153 x 90% =£128.71937 rounded up to 128.72	Software calculates that the Earnings Rate of 128.72 is payable.

**Records required**

The system must also be able to produce the following records:

- The weeks and amounts of OSPP paid in the tax year,
- Any weeks in the Paternity Pay Period where OSPP is not due,
- Amount of OSPP recovery and any OSPP compensation due for a tax year. If a payment of OSPP spans a tax year separate records are required for each tax year.

System should prompt user to keep self certificate provided by the employee.

System must also transfer required OSPP details for legislative returns:

- P11 or substitute - OSPP paid on each pay day during the tax year,
- P14 - total of OSPP paid during the year,
- P35 - total of OSPP recovered and total of OSPP compensation recovered.

## 2011/2012 STATUTORY ADOPTION PAY

These tests are required for:				
Core Payroll Standard	Payroll Standard Option 1	Payroll Standard Option 2	Payroll Standard Option 3	Pensioner Payroll Standard
YES	NO	NO	NO	NO

These tests are for payments of SAP in the 2011/2012 tax year. They are split into 3 sections:

Entitlement to SAP  
Paying SAP  
Records required

The tests are based on the information contained in the technical specification for Statutory Adoption Pay at [www.hmrc.gov.uk/ebu/ebu\\_paye\\_ts.htm](http://www.hmrc.gov.uk/ebu/ebu_paye_ts.htm) and the E16 Employer Helpbook for Statutory Adoption Pay.

The tests used for Payroll Standard accreditation will be based on the following tests.

## Entitlement to SAP

Test	Test Description	Test Data	Expected Result
1	SAP is not payable after 39 weeks have been claimed.	SAP: 18/05/2011 - 14/02/2012 (39 weeks) Matching Week: 10/04/2011 Date of Placement 18/05/2011 Attempt to enter payment for w/c: 15/02/2012	Software does not allow SAP to be paid from 15/02/2012
2	SAP is payable if the person was continuously employed for 26 weeks leading into the Matching Week.	Matching Week: 25/09/2011 Employment Starts: 09/04/2011 Date of Placement 14/10/2011  Attempt to input SAP from 14/10/2011	Software allows SAP to be paid.
3	SAP is not payable if the person was only employed for 25 weeks and 6 days on the last day in the Matching Week ie the Saturday	Matching Week: 25/09/2011 Date of Placement 14/10/2011 Employment Starts: 10/04/2011 Attempt to input SAP from 14/10/2011	Software does not allow SAP to start.
4	SAP is not payable if the person was employed for 26 weeks but employment did not continue into Matching Week.	Matching Week: 25/09/2011 Date of Placement 14/10/2011 Employment Starts: 18/03/2011 Employment ends: 24/09/2011 Attempt to input SAP from 14/10/2011	Software does not allow SAP to be paid.
5	SAP is not payable for any week in which the person works when 10 Keep In Touch (KIT) days have already been taken.	Matching Week 10/04/2011 Date of Placement 24/05/2011 SAP from 24/05/2011 - 20/02/2012 Returns to work for one day on 06/07/2011, returns to Adoption leave on 07/07/2011 For the purpose of this test 10 KIT days have been taken within the period 24/05/2011 - 05/07/2011	Software allows cancellation of SAP for one week commencing 05/07/2011. (this can be a user action) Adoption Pay Period should still end on 20/02/2012 but only 38 weeks SAP will be payable.

## Paying SAP

Test	Test Description	Test Data	Expected Result
1	Calculation of the Earnings rate should round up all fractions of a penny.	Employee paid £480.83 per month. MW 24/07/2011 Date of Placement 29/07/2011 SAP from 29/07/2011  Average weekly earnings = £110.96076  SAP earnings rate = $110.96076 \times 90\% = 99.86468$ rounded up to £99.87	Software calculates earnings rate of £99.87
2	SAP must be recovered at the correct rate. For this test the number of weeks SAP payable in each month equates to the number of Saturdays in the month.  Test: Employers who do not qualify for Small Employers Relief.  Please note that the decision on whether an employer is entitled to Small Employers Relief may be made off system. But once this decision has been made the software must be able to calculate the amount of recovery due.	This employee is paid £511.25 monthly on the last day of the month.  AWE £117.98076 SAP Payable is $117.98076 \times 90\% = 106.18268$ rounded up to £106.19 per week.  MW 01/05/2011 Date of Placement 18/05/2011 SAP 18/05/2011 - 14/02/2012 $39 \times £106.19 = £4141.41$	Employers can recover 92% of SAP paid.  For this test only complete weeks of SAP within the pay period are paid. Software calculates recovery of: May (2 weeks) =£195.39 June (4 weeks) =£390.78 July (4 weeks) =£390.78 Aug (5 weeks) =£488.48 Sept (4 weeks) =£390.78 Oct (4 weeks) =£390.78 Nov (5 weeks) =£488.48 Dec (4 weeks) =£390.78 Jan (5 weeks) =£488.48 Feb (2 weeks) =£195.39
3	SAP must be recovered at the correct rate. For this test the number of weeks SAP payable in each month equates to the number of Saturdays in the month.  Test: Employers who do qualify for Small Employers Relief.  Please note that the decision on whether an employer is entitled to Small Employers Relief may be made off system. But once this decision has been made the software must be able to calculate the amount of recovery due.	This employee is paid £511.25 monthly on the last day of the month.  AWE £117.98076 SAP Payable is $117.98076 \times 90\% = 106.18268$ rounded up to £106.19 per week.  MW 01/05/2011 Date of Placement 18/05/2011 SAP 18/05/2011 - 14/02/2012 $39 \times £106.19 = £4141.41$	Employers can recover 100% of SAP paid plus an additional 3%  For this test only complete weeks of SAP within the pay period are paid. Software calculates recovery of: May (2 weeks) =£218.76 June (4 weeks) =£437.51 July (4 weeks) =£437.51 Aug (5 weeks) =£546.88 Sept (4 weeks) =£437.51 Oct (4 weeks) =£437.51 Nov (5 weeks) =£546.88 Dec (4 weeks) =£437.51 Jan (5 weeks) =£546.88 Feb (2 weeks) =£218.76
4	SAP is payable if employment ends after the date of matching.  (It is assumed the employee has not started working for another employer - See booklet E16 for more information).	MW 10/04/2011 Date of Placement 18/05/2011 SAP Start date 18/05/2011 Employment start 01/01/2005 Employment ends 11/04/2011	Software allows SAP to be paid.

5	SAP can start up to two weeks in advance of expected date of placement.	Matching Week: 10/04/2011 Expected Date Placement: 18/05/2011 SAP start date 04/05/2011	Software allows SAP start date
6	SAP cannot start more than two weeks in advance of expected date of placement.	Matching Week: 10/04/2011 Expected Date Placement: 18/05/2011 SAP start date 03/05/2011	Software does not allow start date of 03/05/2011
7	The SAP pay period starts on the day after the last day the employee worked before starting their adoption leave.	Matching Week: 10/04/2011 Date Placement: 19/05/2011 but employee is at work that day therefore SAP start date 20/05/2011	Software allows a SAP start date of 20/05/2011
8	The APP can start on any day of the week.	Matching Week: 10/04/2011 Expected Date Placement: 18/05/2011 Ensure start dates from 15/05/2011 through to 21/05/2011 can be used.	Software allows SAP to start on any day of the week.
9	Standard Rate of SAP is payable when the Earnings Rate is more than the Standard Rate of SAP.	Matching Week: 10/04/2011 Expected Date Placement: 18/05/2011 SAP start date 19/05/2011  Paid £1200 per month. Average Weekly Earnings are £276.92307 Earnings rate = AWE x 90% = £249.23076 rounded up to £249.24	Software pays Standard Rate of SAP (£128.73).
10	Earnings Rate of SAP is payable when it is less than Standard Rate.	Matching Week: 10/04/2011 Expected Date Placement: 18/05/2011 SAP start date 19/05/2011  Paid £619.75 per month. Average Weekly Earnings are £143.01923 Earnings rate = AWE x 90% = £128.71730 rounded up to £128.72	Software pays Earnings Rate of SAP (£128.72).

### **Records required**

The system must also be able to produce the following records:

- The weeks and amounts of SAP paid in the tax year,
- Any weeks in the Adoption Pay Period where SAP is not due,
- Amount of SAP recovery and any SAP compensation due for a tax year. If a payment of SAP spans a tax year separate records are required for each tax year.

System should prompt user to keep evidence of adoption (matching certificate) provided by the employee.

System must also transfer required SAP details for legislative returns:

- P11 or substitute - SAP paid on each pay day during the tax year,

- P14 - total of SAP paid during the year,
- P35 - total of SAP recovered and total of SAP compensation recovered.