



Submitting Year End Returns on Magnetic Media

Effective for tax year 2007-2008

PAYE, Income Tax and National Insurance

Technical Guide CA51/52 (V.1)

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Record Sequence for Data Cartridges

1 Introduction

What are magnetic media returns?

- 1 The term 'magnetic media' is the process of making the Employer Annual Tax and National Insurance Return on flexible diskette, data cartridge or CD-ROM.
- 2 The system of making the Employer Annual Return on magnetic media was established with the aim of achieving a more efficient and economic alternative to using paper.
- 3 Employers have gained from increased processing speed and from reduced volumes (and costs) of printing, paper usage and paper handling.
- 4 HM Revenue & Customs (HMRC) has gained from not having to handle and microfilm many millions of documents, and from not having to key data for input to their computer systems. Information was recorded more accurately on individuals' Tax and National Insurance accounts. However, because online filing is more efficient, ensuring clean and accurate data, the Government now requires employers to file data online and has drawn up a timetable to advise employers (depending on the number of employees) when they must start to file online.

Important Notice

Magnetic Media is not classed as a means of filing end of year data online.

Employers with 50 or more employees have had to file online from the 2005-2006 tax year.

Employers with fewer than 50 employees do not have to file online until the 2009-2010 tax year. However they can get tax-free incentives for filing online early. More information about tax-free payments can be found at http://www.hmrc.gov.uk/employers/onlineguide_smallemp.htm#6

Online options

- 5 To meet the filing requirements employers will have to file their Employer Annual Return (P35 and P14s) using the PAYE Online for Employers services. An intermediary, such as a payroll bureau or agent, can use this service to file on behalf of an employer. This service allows employers or an intermediary to choose from the following two options:
 - Internet: The majority of employers will be able to use the Internet to send and receive in year forms and file their Employer Annual Return online. Employers will need software to do this. They can use 3rd party software or HMRC's free 'Online Return and Forms - PAYE' product.
 - Electronic Data Interchange (EDI): EDI is the secure exchange of information between the employer and HMRC over an ISDN phone line or a Value Added Network (VAN). EDI is more suitable for large employers or contractors with a high number or turnover of employees, typically in the thousands, or those who already use EDI elsewhere in their business.

The option used is entirely the employer's decision. Using PAYE Online for Employers is a secure, quick and simple way for employers to send and receive information. Doing it online means HMRC can check returns and advise of errors quickly and efficiently. Cutting down on paper means employers will save on storage space, post and administration, it will help them run their business more efficiently and will save them time and money.

- 6 For further information about these services and the Internet and EDI options go online at www.hmrc.gov.uk and select 'employers'. Customers should self serve - direct to the website first where, if they still can't find the information, they can use the 'contact us' tab.

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For HMRC Website Online Services pages (*user guides, technical specifications and general online services advice and information*) go online at www.hmrc.gov.uk/ebu/softw_index.htm

For help and advice on the development of software which supports the HMRC PAYE Online for Employers services go online at www.hmrc.gov.uk and select 'practitioner zone' and then 'Software developers' from the quick links.

What this document contains and how it is laid out

- 7 **This document provides details of the technical requirements and is targeted principally at those responsible for devising software packages.** We have attempted to summarise the issues which have prompted amendments to the specification, in addition to summarising the system itself and the main technical requirements.
- 8 Section 2 provides information that is universally applicable to any form of supported magnetic media. This is followed by Sections 3 to 5, which respectively cover submission by flexible diskette, CD-ROM and data cartridge individually and specifically.
- 9 Section 6 advises the layout of data records whilst Section 7 takes each Record Type in turn and outlines the structure, including the position and length of the respective fields and the validation rules and associated error categories attached to each specific field. Appendix I covers the most common errors within End of Year Submissions, Appendices 2& 3 provide the record sequence for the different types of media.

Summary of changes to the technical specification from tax year 2006-2007

- 10 This specification incorporates changes announced in the Chancellor's April 2002 Budget Statement and changes arising as a result of HMRC's move to online business.
- 11 Noted below is a brief summary of the changes within this document:

General changes

1. Some text in the Validation Rules has been aligned with the Quality Standard but has not changed the validation.

Where to find further information

12 Information relating to all aspects of tax and National Insurance can be found:-

- on the Internet at www.hmrc.gov.uk/employers
- on the Internet at www.hmrc.gov.uk/ebu/softw_index.htm
- on the Employer CD-ROM
- the Employer Orderline (for copies of Helpbooks) on 0845 7 646 646 (calls charged at local rate).
- from your nearest HM Revenue & Customs office

2 Universal information

This section contains information which is universally applicable to any form of supported magnetic media.

The data to be submitted

- 13 The data required on magnetic media must be submitted in accordance with the technical requirements. It is the same as for a return made on the paper P14 forms and some of the P35 summary. Please note that the media will be returned UNPROCESSED unless the correct layout is followed as described in Appendix 2 & 3.

Employers should retain their payroll records in case of future queries

Record sizes

- 14 **All records described in Section 7 are 525 characters in length.** The final 2 characters in each record may contain any bit pattern and some systems may wish to utilise these 2 bytes by writing characters such as those representing Carriage Returns and Line Feed.

Unique Identifier

- 15 The Unique ID is a reference number constructed by an employer for each part of a PAYE scheme submitted. Alpha and numeric characters and any of the Allowable Character set listed in paragraph 20 can be used. These identifiers should be meaningful to the employer, representing perhaps the geographic regions or types of employees (e.g. weekly or monthly paid, temporary or permanent staff, directors). Employers familiar with already allocated Permit numbers may continue to use their Permit number as a Unique ID but it will become the Employers responsibility to manage them and allocate new ones. Employers should note the contents of paragraph 14 regarding the non-issue of fiche or the P35 (CS) MT. A Unique ID must not be repeated under the same Employer Reference for original returns unless the Employer needs to overwrite a P14 part or replace a failed P14 part.
- 16 At least one Unique ID is required for each Employer PAYE reference number allocated by the HMRC Office. Where the employer has separate payrolls (e.g. weekly and monthly), or wishes to send in their submission in parts for the same Employer PAYE reference number, different Unique IDs must be used to report his payrolls individually.
- 17 Most 3rd party payroll software packages, which have a magnetic media year end facility, provide for the entry of the Unique ID in the Company Control File or Company Parameter File, i.e. the area where other company information is entered, e.g. name, address and Employer's PAYE reference. Alternatively, the payroll software may have a specific Menu Item within the Year End Routines for entering the Unique ID.
- 18 Any data submitted which is unreadable will be returned to the employer. Similarly, errors which inhibit processing, i.e. errors in the format of the magnetic media which make it impossible for effective processing to continue, will be returned.

Allowable character set

- 19 All data must be recorded in character format. The code used may be that which best suits the computer user and will generally be the standard set (e.g. ASCII or EBCDIC) for the machine used in processing payroll. The HMRC National Insurance Contributions Office will translate the character set as necessary.
- 20 Data must be restricted to the following 45 characters:

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A-Z (for users with a facility to produce upper and lower case alphabet, **the upper case must be used**).

Zero to nine	0 to 9
Oblique	/
Hyphen	-
Comma	,
Full stop	.
Apostrophe	'
Ampersand	&
Right-hand parenthesis)
Left-hand parenthesis	(
Space	◆

Summary of the system

- 21 The employer will produce media in the format detailed in this document. This will contain all of the information that would normally be put on the P14 forms and some of the information that will be required on the form P35 for submission to HMRC.
- 22 The magnetic media will be sent to the HMRC at Newcastle. There the relevant Earnings, National Insurance contributions, Income Tax, Student Loan Deductions and Statutory Payments information will be extracted and transferred to the relevant HMRC computer systems.
- 23 This means that it is not necessary for the employer to produce and handle, (i.e. split, separate and sort) the multi-part P14 stationery.

Testing

- 24 HMRC will no longer invite developers or employers/bureaux to submit their products or data for testing as they have done in the past. From April 2005 all live magnetic media submissions received for processing will be converted to an XML format for validation against the Quality Standard. The Quality Standard for 2007-08 is now available on the HMRC website at www.hmrc.gov.uk/ebu/qual_stand_07.pdf. Guidance has been issued in the Online Filing Handbook advising that all magnetic media will be converted to XML format in HMRC and if it fails to convert will be returned to the Submitter.

Single-part P60

- 25 The employer must continue to provide a Certificate of Pay, Income Tax and National Insurance contributions (form P60) for each employee who is **still** in employment on the last day of the tax year. This certificate must include pay at or above the LEL, up to and including the earnings threshold, although no National Insurance contributions will have been deducted. The certificate must also provide details of pay above the earnings threshold from which tax and/or National Insurance contributions have been deducted. **P60s will not be required for employees who leave before the end of the tax year.**
- 26 Single part P60s are available free from HMRC. They can be obtained from the Employer Orderline on 0845 7 646 646. Substitute single part P60s are readily available from most business stationery suppliers. Alternatively, if an employer produces a final payslip or pay statement for the tax year in a format which can double as a P60, it may not be necessary to produce a separate P60 document.

Leaflet RD1 – ‘Specification for Employer’s PAYE End of Year Substitute Forms P14 and P60’ provides details of the layouts needed to report PAYE and NI information including an illustration of a single-part P60. This Specification can be obtained from HMRC Forms Unit, 4th Floor, Melbourne House, Aldwych, London WC2B 4LL. An illustration of the single part P60 is also available on the website at www.hmrc.gov.uk/ebu/pnforms.htm.

Summary of the main technical requirements

- 27 The employer can submit an annual return on any of the media listed in Sections 3 to 5 of this document. Specific recording characteristics apply to each type of medium.
- 28 For each Unique ID created by an employer (see paragraph 15 - 17), a series of 3 record types will then be written to the magnetic medium as follows:
- 29 Type 1 record - this must be the first record in the series and will contain employer identification information such as the Unique ID, the employer name, address, Employer PAYE reference and so on.
- 30 Type 2 (Tax & NI) record – the first Type 2 record will follow the Type 1 record. A Type 2 record will be required for each employee employed during the tax year whose earnings are equal to or exceed the Lower Earnings Limit.
- 31 Type 3 (or Grand Total) record - this will be the last record in the series and will contain the P35 Summary Totals from the preceding Type 2 records.
- 32 Where the employer has more than 1 Unique ID the next series of Type 1, Type 2 and Type 3 records will immediately follow the Type 3 record from the previous series. This sequence will continue until all Unique IDs have been encountered.
- 33 Where the employer is using data cartridge, there is a final Type 4 (or End of Data) record which must follow the last, or first and only, Type 3 (Grand Total) record.
- 34 It is important to note that the system **does not** support end of year submissions on magnetic media where the data on the media has been compressed using a ‘ZIP’ utility.
- 35 All record Types are of the same fixed length. All fields are fixed length also. Alpha and alphanumeric data is left justified and space-filled. Numeric data is right justified and zero-filled. Currency symbols and decimal points must be removed from cash data.

End of year summary (P14) / Technical Specification overview diagram

- 36 A P14 has been prepared which shows where each field in the Type 1 and Type 2 Record Structure is located. This is likely to be relevant particularly when considering Section 7.

3 Flexible diskette

This section contains information, which is specifically applicable to making returns using flexible diskette.

Types of flexible diskette

37 Flexible diskettes shall be one of the sizes commonly known as:

- 5.25 inch
- 3.5 inch.

The density can either be single, double or high. We can read most common disk formats. However as there are currently over 4,000 it is not possible to list them all.

The preferred type of flexible diskette is the industry standard IBM PS/2 high-density 3.5" diskette.

38 Only one size may be specified for each Unique ID. Both single and double-sided diskettes will be accepted. Where single sided diskettes are submitted the conventional side must be used for recording.

39 In the case of the 5.25-inch diskette, there shall only be one index hole and no sector marking holes (i.e. diskette shall be soft sectored and not hard sectored).

40 Some systems have provision for mapping out or substituting bad tracks on a flexible diskette. In view of the quality and price of media there should be no need to make use of any faulty diskettes. All flexible diskettes, therefore, must be free from bad tracks and sectors.

Reserved tracks

41 Some systems use one or more of the outer tracks on one or both sides for operating systems or other purposes. These tracks may use a different recording method, different sector sizes and arrangement or, in the case of data diskettes, may be unformatted. No data or directory information may be contained in these tracks as only complete tracks may be ignored. In the case where reserved tracks use the same recording method, sector size and arrangement as the data area, the directory of data may start part way through one of these tracks.

Arrangement of data on flexible diskette

42 Paragraphs 43 - 48 and the record format table in Appendix 2 of this document sets out the overall structure of information to be produced for the purpose of this specification. Within the layout of data described, employers are asked to include as many schemes (i.e. a collection of records starting with a Type 1 record and ending with a Type 3 (Grand Total) record) on a diskette as possible, so keeping the number of diskettes submitted to a minimum.

Please note that the media will be returned UNPROCESSED unless the correct layout is followed as described in Appendix 2.

Data retrieval

43 Data is retrieved or read from diskette by way of the directory system. Where a hierarchical file structure is used then the file entry or entries shall be in the root directory.

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- 44 Each file of records shall have a file name. A file may contain one or a number of schemes. If there is only one file present on one diskette, then this file must be named "EYRS" in upper case.

Multiple files or diskettes

- 45 In the event of more than one file on a diskette or files on more than one diskette, the first diskette file must be named "EYRSA", the second "EYRSB" and so on throughout. In the unlikely event that there are more than 26 files on a single diskette or a batch of diskettes the alphabetic sequence will be repeated e.g. EYRSAA, EYRSAB etc.
- 46 If files are presented out of alpha sequence or with a file name missing all or part of the batch may be rejected.
- 47 Data relating to any one scheme will be allowed to overflow from one diskette to another. However, records must **not** span diskettes.
- 48 Where a scheme does span diskettes, it is important that the diskette sequence number is clearly and correctly shown on the diskette label and the diskette despatch notes e.g. if file is submitted on 1 disk only it should be labelled Disk (1 of 1). If the file is spread over several disks they should be labelled in sequence e.g. if 4 disks are used they should be labelled Disk (1 of 4) (2 of 4) etc. The file name used for each diskette must remain the same.

4 CD-ROM

Arrangement of data CD-ROM.

49 Paragraphs 50 – 54 and the record format tables in Appendix 2 of this document set out the overall structure of Information to be produced for the purpose of this specification. Within the layout of data described, employers are asked to include as many schemes (i.e. a collection of records starting with a Type 1 record and ending with a Type 3 (Grand Total) record) on a CD-ROM as possible, so keeping the number of CD-ROMs submitted to a minimum

Please note that the media will be returned UNPROCESSED unless the correct layout is followed as described in Appendix 2.

50 When submitting data on CD-ROM the files must be flat Text or ASCII with no header or trailer information.

51 The files must be in the root of the CD and may not be compressed or Zipped. The CD will be rejected if it contains Directories, Subdirectories, Folders or Subfolders. Only new CD-ROM's must be used. End of Year data must not be overwritten on previous files.

52 There are several software packages for creating CD-ROM therefore the CD must not be created using any method that mounts the CD-ROM as a logical drive. An example of this is Direct CD. This software mounts the CD-ROM in the drive similar to the A:\ or C:\ and allows you to write direct to the CD. However this type of CD can only be read on the drive that created it. If you are unsure, the CD-ROM should be read back on a non CD writer drive. Wherever possible please write at the lowest speed.

Multiple files on CD-ROM

53 In the event of more than one file on a CD-ROM the first must be named EYRSA the second EYRSB and so on throughout the scheme. If more than 26 files on a single CD-ROM the alphabetic sequence will be repeated e.g. EYRSAA, EYRSBB etc.

54 CD-ROMs can store over 650 Mbytes therefore data relating to any one scheme must not overflow to a second CD.

Data retrieval

55 For data to be retrieved from CD-ROM the file entry or entries must be in the root of the CD.

56 Each file of records shall have a file name. A file may contain one or a number of schemes. If there is only one file present on one CD-ROM, then this file must be named "EYRS" in upper case.

5 Data cartridges

This section contains information which is specifically applicable to making returns using data cartridge.

Types of cartridges

57 Data cartridge will be one of the formats commonly known as:

- **4MM Digital Audio Technology (DAT)**
 - acceptable recording densities are DDS1 (2/4GB), DDS2 (4/8GB) and DDS3 (12/24GB)
- **8MM Digital Audio Technology (Exabyte)**
 - acceptable tape modes are 8200 (2.3GB), 8200C (5GB), 8500 (5/7GB) and 8500C (10/14GB)
- **¼" QIC (DC600)**
 - QIC 24 (60MB)
 - QIC 120 (120MB)
 - QIC150 (150MB)
 - QIC 250 (250MB)
 - QIC 525 (525MB)
 - QIC 1000 (1GB)
 - QIC 2GB (2.5/5GB)
 - QIC 4/8GB
 - QIC12/24GB
 - QIC 13/26GB
 - QIC 16/32GB
 - QIC 20/40GB
 - QIC 25/50GB
 - QIC30/60GB
- **Digital Linear Tape/DEC TK**
 - DEC TK50 (50MB)
 - DEC TK70 (70MB)
 - DLT 2000 (10/20GB)
 - DLT 4000 (20/40GB)
 - DLT 7000 (35/70GB)
 - DLT 8000 (40/80GB)
- **IBM 3480**
 - 3480 18 track (220MB)

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- **IBM 3490**

3490 18 track compressed (1GB)

3490E 36 tracks compressed (2.2GB)

- **IBM 3590**

128 track (10GB) Native format or (20GB) compressed

Arrangement of data on cartridge

58 Appendix 3 sets out the overall structure of information to be produced for the purpose of this specification. Within the layout of data described, employers are asked to include all schemes (i.e. a collection of records starting with a Type 1 record and ending with a Type 3 (Grand Total) record) on a single cartridge tape so as to keep processing time to a minimum. The final record is a Type 4 record (End of Data).

Please note that the media will be returned UNPROCESSED unless the correct layout is followed as described in Appendix 3.

59 Data relating to any one Unique ID must not be allowed to overflow from one cartridge to another.

Record and block sizes

60 All records are 525 bytes in length. Blocks may be fixed at a size appropriate to the user provided this is not less than 5250 bytes nor greater than 18,375 bytes (except for the final data block on the tape which can terminate immediately after the Type 4 (End of Data) record and may therefore be less than the 5250 bytes minimum).

61 For users who can only write in blocks of 1kb, a 6kb (6,144 bytes) block should be used. All blocks, except the last, must contain 10 records (5250 bytes) with remaining bytes (i.e. 5251 to 6144 inclusive) space filled.

6 Layout of data records

This section describes the detailed layout of individual data records, and an explanation of the status applied to each field, for all media.

Field Status

'Mandatory' – means that the information must be supplied by law.

'Conditional' – means that information should be supplied depending on either the case (e.g. if a Contracted-out Money Purchase scheme is operated, then the SCON is required) or information supplied elsewhere on the P14.

'Optional' – means information that may be supplied if the employer has it and it will help speed up processing by HMRC.

Errors in Record Identifiers

Record Identifiers (field 1 in Record Types 1 to 4 Section 7) are subject to various checks depending upon their position on a tape, i.e.

- a the first record on a Return must have an identifier of "1"
- b any subsequent identifier of "1" can only follow a record with an identifier of "3"
- c an identifier of "2" can only follow a record with an identifier of either "1" or '2'
- d an identifier of "3" can only follow a record with an identifier of "2"
- e an identifier of "4" can only follow a record with an identifier of "3" and can occur only when there are no further type 1, 2 or 3 records on the tape
- f all identifiers must be in the range of "1" - "4".

Where the layout does not comply with a-f, processing will cease and none of the data will be accepted by HMRC. A corrected replacement submission will always be required.

7 Record structure and Validation Rules

Employer Identification record (Record type 1)

Important notes

- 1 The contents of field 2 will be a unique identifier created by the employer using any alpha or numeric characters and any of the allowable character set listed in Section 2 up to a maximum of 12 characters. Employers familiar with already allocated Permit numbers may continue to use their Permit number as a Unique ID but it will become the Employers responsibility to manage them and allocate new ones.
- 2 The contents of fields 4 to 6 and field 9 should be as it appears on the front cover of payslip booklet P30BC. It can also be found on the front of the form P35. The HMRC Office Number should consist of 3 numeric characters (**848/A123**) and is shown together with the Employer PAYE Reference (848/**A123**). Do **not** include the oblique, used to separate the HMRC Office Number and the Employer PAYE Reference. This oblique is **not** part of either the HMRC Office Number or the Employer PAYE Reference. If you have any queries regarding either the HMRC Office Number or Employer PAYE Reference you should contact your HMRC Office.
- 3 The contents of field 10, where appropriate, should be as it appears on the Employer Contracted-Out Certificate issued by HMRC. This begins with the letter E followed by the number 3, 6 further numbers then 1 letter. If more than one payroll is submitted an ECON is only shown within those payrolls which contain employees who pay contracted-out NI Contributions. If you require any advice regarding an ECON you should write to the Elections team at

HMRC, (APSS), Yorke House, PO Box 62, Castle Meadow Road, Nottingham, NG2 1BG.
- 4 Alpha and alphanumeric data should be left justified and space filled as appropriate.
- 5 If no entry is appropriate to a given field it should be space filled.

Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
1	1	1	Record Identifier	Must be the numeral '1'	M
2	2 - 13	12	Unique Identifier	12 characters representing a Unique ID <i>See Important note 1 above</i>	M
3	14 - 29	16	Spare	16 spaces	N/A
4	30 - 32	3	HMRC Office Number	3 numeric characters in the range 001 - 999 representing a valid HMRC Office Number. <i>See Important note 2 above.</i>	M

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Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
5	33 - 42	10	Employer PAYE Reference	Up to 10 alphanumeric characters representing a valid Employer PAYE reference number. <i>See Important note 2 above.</i>	M
6	43 - 82	40	Employer HMRC Office Name	Up to 40 alphanumeric characters representing a valid HMRC Office Name. <i>See Important note 2 above.</i>	O
7	83 - 88	6	Spare	6 spaces	N/A
8	89 - 92	4	Year in which tax year ENDED	4 numeric characters representing the calendar year in which the tax year ENDED e.g. 2008	M
9	93 - 127	35	Employer Name	Up to 35 alphanumeric characters.	M
10	128 - 136	9	Employer Contracted Out Number (ECON)	9 spaces where no contracted-out contributions are present; OR Where contracted-out contributions are present in the subsequent tax and NI records, enter a valid ECON as it appears on the Employer Contracted out Certificate issued by HMRC (SPSS) Nottingham in the format:- character 1 must be E, characters 2 to 8 must be in the range 3000000 to 3999999, character 9 must be alpha. If fields 17, 40, 49 and 58 in Record Type 2 contain category letter D, E, L, F, G, S, N, O, H, K and V then Employer must have an ECON.	C

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Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
11	137 - 523	387	Spare	387 spaces	N/A
12	524 - 525	2	Control Characters (where appropriate) (Any 2 characters)	<p>For tape returns: 2 spaces.</p> <p>For disk returns: 2 spaces or 2 control characters representing 'End of Record'.</p> <p>The control characters are normally a combination of Carriage Return (CR) and Line Feed (LF) and are normally automatically inserted by default.</p>	N/A

Record structure

Tax and National Insurance record (Record type 2)

Important notes

- 1 Data in alpha and alphanumeric fields must be left justified and any unused characters must be space filled. Fields must not begin with a space otherwise the entire field will be ignored and an error condition raised. Similarly, fields must not contain two consecutive spaces between characters otherwise data after the second space will be ignored.
- 2 Data in numeric fields must be right justified and any unused characters zero filled. For example in a 6 character field 015750 will represent £157-50 where the value requires pence or £15,750 where expressed in whole pounds. Currency symbols and decimal points are not to be used. **Negative values** are not allowed. However, from 2003/2004 it could be possible to have a minus figure for NICs. This should be indicated by an 'R' in the field following the 'Total Contributions' field.
- 3 If no entry is appropriate to a given field it should be space or zero filled as appropriate
- 4 Where the number of characters in an employee's surname, forename(s), staff number, address or final tax code exceeds its respective field length, the excess characters should be ignored.
- 5 Fields 40 - 65 are only to be used if contributions have been paid under more than one contribution table letter and fields 17 - 24 are completed. Otherwise fields 40- 65 should be space filled.
- 6 Where earnings fall to be aggregated (which can arise when an employee has more than one job with the same employer) the P14 should be completed to reflect the order in which NICs have been calculated. For more information see Chapter 3 of leaflet CWG 2 *Employer's further Guide to PAYE and NICs* <http://www.hmrc.gov.uk/guidance/cwg2.pdf>.
- 7 Where the data in a numeric field exceeds its respective length, the entire record must be omitted from the magnetic media return and instead, the information must be submitted as a clerical adjustment.
- 8 When entering the employee's address, this **must** comprise at least two lines and must commence at 'Address line 1'. Where the employee's address is not known or less than two lines are known Fields 8 to 11 must be space filled.
- 9 For advice on ECONs/SCONs relating to COMP or COMP/SHP schemes write to the Elections team at
HMRC, (APSS), Yorke House, PO Box 62, Castle Meadow Road, Nottingham, NG2 1BG.

Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
1	1	1	Record Identifier	Must be the numeral '2'	M
2	2 - 21	20	Works number	Up to 20 alpha numeric characters representing staff number or similar identifier; OR 20 spaces.	O

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Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
3	22 - 56	35	Surname	<p>Up to 35 alpha characters. First character must be alpha. The remaining characters alpha, apostrophe, hyphen, full stop or space.</p> <p>In extreme length names the first 35 characters should be entered.</p> <p>Titles (Mr, Mrs, etc) should not be quoted.</p>	M
4	57 - 91	35	First forename or initial	<p>Up to 35 alpha characters. First character must be alpha. The remaining characters alpha, apostrophe, hyphen or full stop.</p> <p>Titles (Mr, Mrs, etc) should not be quoted.</p>	M
5	92 - 98	7	Second forename or initial	<p>7 spaces where there is no second name.</p> <p>Otherwise, first character must be alpha. Where first character is alpha remaining characters must be alpha, apostrophe, hyphen or full stop.</p>	O
6	99 - 106	8	Date of birth	<p>8 numeric characters to represent date of birth (where known) in the form DDMMCCYY where DD=day, MM=month and CCYY=year.</p> <p>Must be a valid calendar date.</p> <p>Must be today or earlier.</p> <p>8 spaces where date of birth is not known.</p> <p>Must be completed if NI number (field15) is not known. Where a date of birth is not known this field should be completed with the date 01011901</p>	C
7	107	1	Gender	<p>'M' if male and 'F' if female.</p> <p>If gender is not known the field should be space filled.</p> <p>This field is Mandatory if the NI number is not known.</p>	C

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Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
				<p>If 'employees gender' is male the 'NI category' must not contain B, E, G, K, O or T.</p> <p>Must be completed where 'SMP' field is greater than '0'.</p>	
8	108- 134	27	First line of address	<p>Up to 27 alpha numeric characters</p> <p>OR</p> <p>27 spaces where address not known.</p>	O
9	135 - 161	27	Second line of address	<p>If field 8 is all spaces then this field must be also;</p> <p>OR</p> <p>up to 27 alphanumeric characters.</p>	O
10	162 - 188	27	Third line of address	<p>If field 9 is all spaces then this field must be also;</p> <p>OR</p> <p>up to 27 alphanumeric characters.</p>	O
11	189 - 196	8	Post code	<p>Up to 8 alpha numeric characters representing a valid post code</p> <p>OR</p> <p>spaces where the postcode is not known.</p>	O
12	197	1	Spare (This field is reserved for use should SVR be introduced).	<p>If Scottish Variable Rate (SVR) is introduced this space should be used for the 'S' indicator –</p> <p>OR</p> <p>space fill.</p>	O

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Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
13	198 - 204	7	Final tax code	<p>Up to 7 alphanumeric characters representing the tax code in operation at the year-end, ensuring that all but the last significant zero are suppressed.</p> <p>E.g. Code 000069L should be shown as 69L, 000000T as 0T and D000001 as D1.</p> <p>Must be completed if tax has been deducted</p>	C
14	205	1	Week 1 or Month 1 indicator	<p>If present, must be 'W' or 'M' respectively if week 1 or month 1 basis was in force at the end of the tax year (or when the employee left).</p> <p>Must be completed if week 1 or month 1 forms part of the final tax code</p> <p>OR</p> <p>1 space if neither of the above is applicable.</p>	C
15	206 - 214	9	National Insurance (NI) Number	<p>Must be completed if known.</p> <p>Characters 1 & 2 should be alpha.</p> <p>Characters 3 - 8 must be numeric.</p> <p>Character 9 must be alpha in the range A - D or a space.</p> <p>If the number is not known employers should complete form CA6855 to obtain it within 10 days from HMRC. The form can be accessed on the internet, page: http://www.hmrc.gov.uk/forms/ca6855.pdf (Adobe Acrobat must be used)</p> <p>OR</p> <p>call the Orderline (0845 7 646 646) for supplies.</p> <p>If a valid NI number cannot be obtained the field should be space filled and the employee's date of birth and gender</p>	C

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Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
				shown in the relevant fields. In exceptional cases where the date of birth is not known the date of birth field should be completed with the date 01011901.	
16	215 - 222	8	Spare	8 spaces	N/A
<p>NOTE: Fields 17 - 24 which follow relate to one of, or the only category of, National Insurance contributions deducted by an employer in any tax year. Additional contributions and categories should be recorded in fields 40 - 65.</p>					
17	223	1	NI contribution Table letter	<p>This field should contain one alpha character which will be dependent upon the category of contributions to be paid.</p> <p>For example 'A' denotes 'Standard Not Contracted-out contributions'.</p> <p>Valid category letters are:- A,B,C,D,E,F,G,H,J,K,L,N,O,Q,R,S,T,V,W,X and Z.</p>	M
18	224 - 227	4	Earnings at the Lower Earnings Limit (LEL), (where earnings are equal to or exceed the LEL)	<p>4 numeric characters in the range 0000 - 9999 expressing the required figure in WHOLE POUNDS</p> <p>If field 17 contains category letter X then earnings and contributions fields 18 to 21 and 23 must show all zeros.</p> <p>Must be greater than 0 where earnings reach or exceed the LEL for the following NI category letters - A, D, F, H, J, L, N, Q, R, S, or V.</p> <p>NB This rule will not apply in cases where earnings are aggregated or in cases where an annual earnings period has been used and there are two or more lines of contributions involved.</p>	M
19	228 - 231	4	Earnings above the LEL, up to and including the Earnings	4 numeric characters in the range 0000 - 9999 expressing the required figure in WHOLE POUNDS	M

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Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
			Threshold (ET).	<p>Must be 0 if category letter X.</p> <p>Must be greater than 0 when earnings above the ET up to and including the Upper Earnings Limit (UEL) are greater than 0 for the following NI Category letters A, D, E, F, G, H, J, K, L, N, O, Q, R, S, or V,</p> <p>NB This rule will not apply in cases where earnings are aggregated or in cases where an annual earnings period has been used and there are two or more lines of contributions involved.</p>	
20	232 - 236	5	Earnings above the ET, up to and including the Upper Earnings Limit (UEL)	<p>5 numeric characters in the range 00000 - 99999 expressing the required figure in WHOLE POUNDS</p> <p>Must be 0 if category letter X.</p> <p>Must be greater than 0 when the 'Total of the Employee and Employer Contributions Payable' field is greater than 32 pence for the following NI category letters: A,D,E,F,G,H,J,K,L,N,O,Q,R,S,V.</p> <p>Must be greater than 0 when the 'Employee Contributions Payable' field is greater than 16 pence for the following NI category letters: A,D,E,F,G,H,J,K,L,N,O,Q,R,S,V.</p>	M
21	237 - 247	11	Total of Employee and Employer contributions payable	<p>11 numeric characters in the range 00000000000 - 99999999999 expressing the required figure in PENCE</p> <p>Must be 0 if NI category letter is X</p> <p>Must be equal to or greater than the 'Employee Contributions Payable' field for NI category letters A,B, J, Q, R, or T.</p> <p>Must be equal to or greater than 0 for the following NI category letters A, B, C, J, Q, R, T or W.</p>	M
22	248	1	Negative NICs symbol	<p>Alpha character 'R' where Field 21 represents a negative NICs figure</p> <p>OR</p>	C

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Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
				Space fill	
23	249 - 258	10	Employee contributions payable	<p>10 numeric characters in the range 0000000000 - 9999999999 expressing the required figure in PENCE</p> <p>Note: This field should show contributions payable on earnings above the ET up to and including the UEL plus any due at the additional percentage rate on earnings above the UEL</p> <p>Must be 0 for the following NI category letters C,W,or X</p> <p>Must be equal to or less than the 'Total of Employee and Employer Contributions Payable' field for NI category letters A, B, J, Q, R, or T.</p>	M
24	259 - 267	9	<p>Scheme Contracted-out Number (SCON)</p> <p>(For Contracted-out Money Purchase Schemes or Contracted-out Money Purchase Stakeholder Pension Schemes only)</p>	<p>9 spaces where NI contribution Table letter denotes Not Contracted-out or Contracted-out Salary Related contributions have been deducted (i.e. Category D or equivalent rate)</p> <p>OR</p> <p>9 alpha numeric characters in a format where the first character is S, followed by 7 numeric characters and then 1 alpha character, where table letter denotes that Contracted-out Money Purchase contributions have been deducted. (i.e. Category F or equivalent rate).</p> <p>(SCON is allocated to a Scheme approved to contract-out of the State Additional Pension).</p> <p>See 'Important Note' 9 at the beginning of this Record structure.</p> <p>If field 17 contains category letter F, G, S, H, K or V a SCON must be present in this field.</p> <p>Note: SCONs for Contracted-out Money Purchase and Contracted-out</p>	C

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Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
				Money Purchase Stakeholder Pension schemes <u>only</u> should be recorded in this field.	
25	268 - 270	3	Spare	3 spaces	N/A
26	271 - 276	6	Statutory Sick Pay (SSP)	<p>6 numeric characters in the range 000000 – 999999 expressing the required figure in PENCE.</p> <p>If Field 26 is greater than 0 and Record Type 2 field 6 shows that employee is 65 or over on 06/04/2007 check that SSP has been correctly paid.</p> <p>(This should be the actual STATUTORY amount not an amount paid at the discretion of the employer).</p> <p>Minimum value of 0</p> <p>Must be 0 for 'Pension only' returns</p>	M
27	277 - 284	8	Statutory Maternity Pay (SMP)	<p>8 numeric characters in the range 00000000 - 99999999 expressing the required figure in PENCE</p> <p>(This should be the actual STATUTORY amount not an amount paid at the discretion of the employer).</p> <p>If SMP paid Record Type 2, field 7 must be female.</p> <p>If 'employees gender' is male the 'SMP' field must be '0'.</p> <p>Minimum value of 0</p> <p>Must be 0 for 'Pension only' returns</p>	M
28	285 - 292	8	Statutory Paternity Pay (SPP)	<p>8 numeric characters in the range 00000000– 99999999 expressing the required figure in PENCE.</p> <p>(This should be the actual STATUTORY amount not an amount paid at the discretion of the employer).</p>	M

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Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
				<p>Minimum value of 0</p> <p>Must be 0 for 'Pension only' returns</p>	
29	293 - 300	8	Statutory Adoption Pay (SAP)	<p>8 numeric characters in the range 00000000– 99999999 expressing the required figure in PENCE.</p> <p>(This should be the actual STATUTORY amount not an amount paid at the discretion of the employer).</p> <p>Minimum value of 0</p> <p>Must be 0 for 'Pension only' returns</p>	M
30	301 - 311	11	Tax deducted in this employment	<p>11 numeric characters in the range 000000000000 -999999999999 expressing the required figure in PENCE.</p> <p>Must be equal or less than the 'Pay in this employment' field</p> <p>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.</p> <p>Week 53, 54 or 56 tax must be included. Tax from previous employment must be EXCLUDED</p>	M
31	312	1	Tax refund symbol	<p>Enter 'R' if the tax shown in Field 30 is a refund that has actually been made to the employee</p> <p>OR</p> <p>space fill</p>	C
32	313 - 323	11	Pay in previous employment	<p>11 numeric characters in the range 000000000000 - 999999999999 expressing the required figure in PENCE.</p> <p>Minimum value of 0.</p> <p>Must be equal to or greater than the 'Tax</p>	M

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Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
				deducted in previous employment' field	
33	324 - 334	11	Tax deducted in previous employment	<p>11 numeric characters in the range 00000000000 - 99999999999 expressing the required figure in PENCE.</p> <p>Minimum value of 0.</p> <p>Must be equal to or less than the 'Pay in previous employment' field.</p> <p>Must be equal to or greater than 'Tax deducted in this employment' field when field has a negative value</p>	M
34	335 - 342	8	Date of starting this employment	<p>8 numeric characters in the format DDMMCCYY where DD = Day, MM = Month and CCYY = Year.</p> <p>Must represent a valid calendar date e.g. 15092007 indicates a start date of 15 September 2007.</p> <p>This field is only to be used when the start date is within the tax year being reported.</p> <p>If not used field must be space filled.</p>	O
35	343 - 350	8	Date of leaving this employment	<p>8 numeric characters in the format DDMMCCYY where DD = Day, MM = Month and CCYY = Year.</p> <p>Must represent a valid calendar date e.g. 15092007 indicates a leaving date of 15 September 2007.</p> <p>This field is only to be used when the leaving date is within the tax year being reported.</p> <p>If not used field must be space filled.</p>	O
36	351 - 357	7	Employee's contributions to Widows and Orphans or Life Assurance that	<p>7 numeric characters in the range 0000000 - 9999999 expressing contributions in PENCE.</p> <p>Minimum value 0.</p>	M

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Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
			are not allowable as an expense under Net Pay arrangements		
37	358 - 362	5	Student Loan Deductions (in this employment)	5 numeric characters in the range 00000 - 99999 expressing the required figure in WHOLE POUNDS. Any pence should be rounded down to the nearest whole pound. Minimum value 0.	M
38	363	1	Week 53, 54 or 56 indicator	Must be completed where an employee has had an additional pay period during the year. Show one of the numerals 3, 4 or 6 to represent week 53, week 54 and week 56 respectively. (Week 53 = weekly paid, Week 54 = fortnightly paid and Week 56 those paid 4-weekly) OR Space fill	C
39	364 - 374	11	Pay in this Employment (This field should contain Employee's Gross Pay for tax purposes. This includes such things as overtime, bonus, commission, SSP, SMP, SPP and SAP minus any authorised deductions under the 'net pay arrangements' for	11 numeric characters in the range 00000000000 - 99999999999 expressing the required figure in PENCE. Minimum value of '0'. Must be equal to or greater than the 'Tax deducted in this Employment' field.	M

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Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
			superannuation contributions, payroll giving schemes or profit related pay).		
40	375	1	NI contribution Table letter	<p>This field should contain one alpha character which will be dependent upon the category of contributions to be paid.</p> <p>For example 'A' denotes 'Standard Not Contracted -out contributions'.</p> <p>Valid category letters are A, B, C, D, E, F, G, H, J, K, L, N, O, Q, R, S, T, V, W,X and Z.</p>	M
41	376 - 379	4	Earnings at the LEL, (where earnings reach or exceed the LEL)	<p>4 numeric characters in the range 0000 - 9999 expressing the required figure in WHOLE POUNDS</p> <p>If field 40 contains category letter X then earnings and contributions fields 41 to 44 & 46 must show all zeros.</p> <p>Must be greater than 0 where earnings reach or exceed the LEL for the following NI category letters - A, D, F, H, J, L, N, Q, R, S, or V.</p> <p>NB This rule will not apply in cases where earnings are aggregated or in cases where an annual earnings period has been used and there are two or more lines of contributions involved.</p>	M
42	380 - 383	4	Earnings above the LEL, up to and including the ET	<p>4 numeric characters in the range 0000 - 9999 expressing the required figure in WHOLE POUNDS.</p> <p>Must be 0 if category letter X</p> <p>Must be greater than 0 when earnings above the ET up to and including the UEL are 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>	M

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Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
				NB This rule will not apply in cases where earnings are aggregated or in cases where an annual earnings period has been used and there are two or more lines of contributions involved.	
43	384 - 388	5	Earnings above the ET up to and including the UEL	<p>5 numeric characters in the range 00000 - 99999 expressing the required figure in WHOLE POUNDS</p> <p>Must be 0 if category letter X.</p> <p>Must be greater than 0 when the 'Total of the Employee and Employer Contributions Payable' field is greater than 32 pence for the following NI category letters: A,D,E,F,G,H,J,K,L,N,O,Q,R,S,V.</p> <p>Must be greater than 0 when the 'Employee Contributions Payable' field is greater than 16 pence for the following NI category letters: A,D,E,F,G,H,J,K,L,N,O,Q,R,S,V.</p>	M
44	389 - 399	11	Total of Employee and Employer contributions payable	<p>11 numeric characters in the range 00000000000 - 99999999999 expressing the required figure in PENCE</p> <p>Must be 0 if NI category letter is X.</p> <p>Must be equal to or greater than the 'Employee Contributions Payable' field for NI category letters A,B, J, Q, R or T.</p> <p>Must be equal to or greater than 0 for the following NI category letters A, B, C, J, Q, R, T or W</p>	M
45	400	1	Negative NICs symbol	<p>Alpha character 'R' where Field 44 represents a negative NICs figure</p> <p>OR</p> <p>Space fill</p>	C

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Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
46	401 - 410	10	Employee contributions payable	<p>10 numeric characters in the range 0000000000 - 9999999999 expressing the required figure in PENCE</p> <p>Note: This field should show contributions payable on earnings above the ET up to and including the UEL plus any due at the additional percentage rate on earnings above the UEL</p> <p>Must be 0 for the following NI category letters C,W or X</p> <p>Must be equal to or less than the 'Total of Employee and Employer Contributions Payable' field for NI category letters A, B, J, R, T or Q.</p>	M
47	411 - 419	9	<p>Scheme Contracted-out Number (SCON)</p> <p>(For Contracted-out Money Purchase Schemes or Contracted-out Money Purchase Stakeholder Pension Schemes only)</p>	<p>9 spaces where NI contribution table letter denotes Not Contracted-out or Contracted-out Salary Related contributions have been deducted (ie Category D or equivalent rate)</p> <p>OR</p> <p>9 alpha numeric characters in a format where first character is S, followed by 7 numeric characters and then 1 alpha character, where table letter denotes that Contracted-out Money Purchase contributions have been deducted (i.e. Category F or equivalent rate).</p> <p>(SCON is allocated to a Scheme approved to contract-out of the State Additional Pension).</p> <p>See 'Important Note' 9 at the beginning of this Record structure.</p> <p>If field 40 contains category letter F, G, S, H, K or V then a SCON must be present in this field.</p> <p>Note: SCONs for Contracted-out Money Purchase and Contracted-out Money Purchase Stakeholder Pensions schemes only should be recorded in</p>	C

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Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
				this field.	
48	420 - 423	4	Spare	4 spaces	N/A
49	424	1	NI contribution Table letter	<p>This field should contain one alpha character which will be dependent upon the category of contributions to be paid.</p> <p>For example 'A' denotes 'Standard Not Contracted -out contributions'.</p> <p>Valid category letters are:- A,B,C,D,E, F,G,H,J,K,L,N,O,Q,R,S,T,V,W,X and Z.</p>	M
50	425 - 428	4	Earnings at the LEL, (where earnings reach or exceed the LEL)	<p>4 numeric characters in the range 0000 - 9999 expressing the required figure in WHOLE POUNDS</p> <p>If field 49 is category letter X then earnings and contributions fields 50 to 53 & 55 must show all zeros.</p> <p>Must be greater than 0 where earnings reach or exceed the LEL for the following NI category letters - A, D, F, H, J, L, N, Q, R, S, or V.</p> <p>NB This rule will not apply in cases where earnings are aggregated or in cases where an annual earnings period has been used and there are two or more lines of contributions involved.</p>	M
51	429 - 432	4	Earnings above the LEL, up to and including the ET	<p>4 numeric characters in the range 0000 - 9999 expressing the required figure in WHOLE POUNDS.</p> <p>Must be 0 if category letter X.</p> <p>Must be greater than 0 when earnings above the ET up to and including the UEL are 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>	M

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Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
				NB This rule will not apply in cases where earnings are aggregated or in cases where an annual earnings period has been used and there are two or more lines of contributions involved.	
52	433 - 437	5	Earnings above the ET up to and including the UEL	5 numeric characters in the range 00000 - 99999 expressing the required figure in WHOLE POUNDS Must be 0 if category letter X. Must be greater than 0 when the 'Total of the Employee and Employer Contributions Payable' field is greater than 32 pence for the following NI category letters: A,D,E,F,G,H,J,K,L,N,O,Q,R,S,V. Must be greater than 0 when the 'Employee Contributions Payable' field is greater than 16 pence for the following NI category letters: A,D,E,F,G,H,J,K,L,N,O,Q,R,S,V.	M
53	438 - 448	11	Total of Employee and Employer contributions payable	11 numeric characters in the range 00000000000 - 99999999999 expressing the required figure in PENCE Must be 0 if NI category letter is X. Must be equal to or greater than the 'Employee Contributions Payable' field for NI category letters A,B, J, Q, R or T. Must be equal to or greater than 0 for the following NI category letters A, B, C, J, Q, R, T or W	M
54	449	1	Negative NICs symbol	Alpha character 'R' where Field 53 represents a negative NICs figure OR space fill	C
55	450 - 459	10	Employee contributions payable	10 numeric characters in the range 0000000000 - 99999999999 expressing the required figure in PENCE	M

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Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
				<p>Note: This field should show contributions payable on earnings above the ET up to and including the UEL plus any due at the additional percentage rate on earnings above the UEL</p> <p>Must be 0 for the following NI category letters C,W or X</p> <p>Must be equal to or less than the 'Total of Employee and Employer Contributions Payable' field for NI category letters A, B, J, R, T or Q.</p>	
56	460 - 468	9	<p>Scheme Contracted-out Number (SCON)</p> <p>(For Contracted-out Money Purchase Schemes or Contracted-out Money Purchase Stakeholder Pension Schemes only)</p>	<p>9 spaces where NI contribution table letter denotes Not Contracted-out or Contracted-out Salary Related contributions have been deducted (i.e. Category D or equivalent rate)</p> <p>OR</p> <p>9 alpha numeric characters in a format where first character is S, followed by 7 numeric characters and then 1 alpha character, where the table letter denotes that Contracted-out Money Purchase contributions have been deducted (i.e. Category F or equivalent rate).</p> <p>(SCON is allocated to a Scheme approved to contract-out of the State Additional Pension).</p> <p>See 'Important Note' 9 at the beginning of this Record structure.</p> <p>If field 49 contains category letter F, G, S, H, K or V then a SCON must be present in this field.</p> <p>Note: SCONs for Contracted-out Money Purchase and Contracted-out Money Purchase Stakeholder Pensions schemes <u>only</u> should be recorded in this field.</p>	C
57	469 - 471	3	Spare	3 spaces	N/A

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Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
58	472	1	NI contribution Table letter	<p>This field should contain one alpha character which will be dependent upon the category of contributions to be paid.</p> <p>For example 'A' denotes 'Standard Not Contracted-out contributions'.</p> <p>Valid category letters are:- A,B,C,D,E, F,G,H,J,K,L,N,O,Q,R,S,T,V,W,X and Z.</p>	M
59	473 - 476	4	Earnings at the LEL, (where earnings reach or exceed the LEL)	<p>4 numeric characters in the range 0000 - 9999 expressing the required figure in WHOLE POUNDS</p> <p>If field 58 contains category letter X then earnings and contributions fields 59 to 62 & 64 must show all zeros.</p> <p>Must be greater than 0 where earnings reach or exceed the LEL for the following NI category letters - A, D, F, H, J, L, N, Q, R, S, or V.</p> <p>NB This rule will not apply in cases where earnings are aggregated or in cases where an annual earnings period has been used and there are two or more lines of contributions involved.</p>	M
60	477 - 480	4	Earnings above the LEL, up to and including the ET	<p>4 numeric characters in the range 0000 - 9999 expressing the required figure in WHOLE POUNDS.</p> <p>Must be 0 if category letter X.</p> <p>Must be greater than 0 when earnings above the ET up to and including the UEL are greater than 0 for the following NI Category letters A, D, E, F, G, H, J, K, L, N, O, Q, R, S or V.</p> <p>NB This rule will not apply in cases where earnings are aggregated or in cases where an annual earnings period has been used and there are two or more lines of contributions involved.</p>	M

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Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
61	481 - 485	5	Earnings above the ET up to and including the UEL	<p>5 numeric characters in the range 00000 - 99999 expressing the required figure in WHOLE POUNDS</p> <p>Must be 0 if category letter X.</p> <p>Must be greater than 0 when the 'Total of the Employee and Employer Contributions Payable' field is greater than 32 pence for the following NI category letters: A,D,E,F,G,H,J,K,L,N,O,Q,R,S,V.</p> <p>Must be greater than 0 when the 'Employee Contributions Payable' field is greater than 16 pence for the following NI category letters: A,D,E,F,G,H,J,K,L,N,O,Q,R,S,V.</p>	M
62	486 - 496	11	Total of Employee and Employer contributions payable	<p>11 numeric characters in the range 00000000000 - 99999999999 expressing the required figure in PENCE</p> <p>Must be 0 if NI category letter is X.</p> <p>Must be equal to or greater than the 'Employee Contributions Payable' field for NI category letters A,B, J, Q, R or T.</p> <p>Must be equal to or greater than 0 for the following NI category letters A, B, C, J, Q, R, T or W</p>	M
63	497	1	Negative NICs symbol	<p>Alpha character 'R' where Field 62 represents a negative NICs figure.</p> <p>OR</p> <p>space fill</p>	C
64	498 - 507	10	Employee contributions payable	<p>10 numeric characters in the range 0000000000 - 9999999999 expressing the required figure in PENCE</p> <p>Note: This field should show contributions payable on earnings above the ET up to</p>	M

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Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
				<p>and including the UEL plus any due at the additional percentage rate on earnings above the UEL</p> <p>Must be 0 for the following NI category letters C,W or X</p> <p>Must be equal to or less than the 'Total of Employee and Employer Contributions Payable' field for NI category letters A, B, J, R, T or Q.</p>	
65	508 - 516	9	<p>Scheme Contracted-out Number (SCON)</p> <p>(For Contracted-out Money Purchase Schemes or Contracted-out Money Purchase Stakeholder Pension Schemes only)</p>	<p>9 spaces where NI contribution table letter denotes Not Contracted-out or Contracted-out Salary Related contributions have been deducted (ie Category D or equivalent rate)</p> <p>OR</p> <p>9 alpha numeric characters in a format where first character is S, followed by 7 numeric characters and then 1 alpha character where table letter denotes that Contracted-out Money Purchase contributions have been deducted (i.e. Category F or equivalent rate).</p> <p>(SCON is allocated to a Scheme approved to contract-out of the State Additional Pension).</p> <p>See 'Important Note' 9 at the beginning of this Record structure.</p> <p>If field 58 contains category letter F, G, S, H, K or V then a SCON must be present in this field.</p> <p>Note: SCONs for Contracted-out Money Purchase and Contracted-out Money Purchase Stakeholder Pensions schemes <u>only</u> should be recorded in this field.</p>	C
66	517 - 523	7	Spare	7 spaces	N/A
67	524 - 525	2	Control	For tape returns: 2 spaces	N/A

CA51/52 Section 7 – Record Structure and Validation Rules

Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
			characters (where appropriate)	For disk returns: 2 spaces or 2 control characters representing 'End of Record'. The control characters are normally a combination of Carriage Return (CR) and Line Feed (LF) and are normally automatically inserted by default	

Record structure

Grand total record (Record type 3)

Important notes

- 1 A Grand Total Record must follow the last Tax and NI record for any one Unique Identifier (ID). Where data for more than one Unique ID is included, separate Grand Total Records are needed for each one. **The totals of Tax, NI and Student Loans must always agree with the totals of the individual amounts shown on each Tax and NI record within the Unique ID .**
- 2 The total of tax, NI and Student Loans may not agree with the payments made to the HMRC Accounts Office in which case once the return has been processed HMRC will take up any discrepancy with the employer.
- 3 Throughout this record cash values should be expressed in pence, should be unsigned, and should be right justified and zero filled. For example £157,251.05 should be written in a 12-character field as 000015725105.
- 4 **The total of SSP, SMP, SPP and SAP must show the amount recovered by the employer and not the amount paid.**
- 5 For further information on Statutory Payments see guidance in the Employer Pack.
- 6 If no entry is appropriate to a given field it should be space or zero filled as appropriate.

Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
1	1	1	Record Identifier	Must be the numeral '3'	M
2	2 - 12	11	Total of employer and employee National Insurance contributions within this Unique ID	11 numeric characters In the format 00000000000 - 99999999999 expressing the required in PENCE. This figure must be the sum of all the 'Total of Employee and Employer contributions payable' fields in the submission.	M
3	13	1	Negative NICs symbol	Alpha character 'R' where Field 2 represents a negative NICs figure. OR space fill	C

CA51/52 Section 7 – Record Structure and Validation Rules

Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
4	14 - 25	12	Total of Tax deducted (in this employment)	12 numeric characters in the format 000000000000 - 999999999999 expressing the required in PENCE. This figure must equal the total of the individual amounts in 'Tax deducted in this employment' field, included within this unique ID.	M
5	26	1	Tax Refund symbol	Alpha character 'R' where Field 4 represents a net refund of tax OR space fill.	C
6	27 - 33	7	Number of Tax and NI records included within this Unique ID	7 numeric characters to show the total number of tax and NI (Type 2) records submitted, in the range 0000000 - 9999999	M
7	34 - 43	10	Total of SSP within this Unique ID	10 numeric characters in the range 0000000000 - 9999999999 representing the required figure in PENCE Minimum value 0. Must be the total of the SSP included within this unique ID. Must be 0 for 'Pension only' returns	M
8	44 - 53	10	Total of SMP within this Unique ID	10 numeric characters in the range 0000000000 - 9999999999 representing the required figure in PENCE Minimum value 0. Must be the total of the SMP included within this unique ID.	M

CA51/52 Section 7 – Record Structure and Validation Rules

Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
				<p>Must be 0 for 'Pension only' returns</p> <p>(If entitled to Small Employers Relief a 100% figure should be quoted)</p>	
9	54 - 63	10	Total of SPP within this Unique ID	<p>10 numeric characters in the range 0000000000 - 9999999999 representing the required figure in PENCE</p> <p>Minimum value 0.</p> <p>Must be the total of the SPP included within this unique ID.</p> <p>Must be 0 for 'Pension only' returns</p>	M
10	64 - 73	10	Total of SAP within this Unique ID	<p>10 numeric characters in the range 0000000000 - 9999999999 representing the required figure in PENCE</p> <p>Minimum value 0.</p> <p>Must be the total of the SAP included within this unique ID.</p> <p>Must be 0 for 'Pension only' returns</p>	M
11	74 - 83	10	Total of Student Loan deductions within this Unique ID	<p>10 numeric characters in the range 0000000000 - 9999999999 representing the required figure in POUNDS.</p> <p>Must be the total of all the Student Loan deductions included within this unique ID.</p> <p>Minimum value of 0</p>	M
12	84 - 523	440	Spare	440 spaces	N/A

CA51/52 Section 7 – Record Structure and Validation Rules

Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
13	524 - 525	2	Control Characters (where appropriate) (Any two characters)	For tape returns: 2 spaces For disk returns: 2 spaces or 2 control characters representing 'End of Record'. The control characters are normally a combination of Carriage Return (CR) and Line Feed (LF) and are normally automatically inserted by default	N/A

Record structure

End of data record (Record type 4)

Important notes

1. This record should immediately follow the final Grand Total Record on a data cartridge within the same block if space permits, and indicates the point at which the HMRC National Insurance Contributions Office processing will cease.
2. Submissions issued on Data Cartridge **must** include a Type 4 record. These record types must **not** be included on Flexible Disk or CD-ROM returns.

Field Number	Character position	Field Length	Field Description	Validation Rules	Field Status
1	1	1	Record Identifier	Must be the numeral '4'	M
2	2 - 12	11	End of Data indicator	The 11 characters END♦ OF♦DATA (♦ = space)	N/A
3	13 - 525	513	Spare	513 spaces	N/A

8 Customer Service

Service Standards

We set ourselves standards of service. Every year we check to see how we have done and we publish the results. If you would like details please

- visit www.hmrc.gov.uk/servicestandards/ or
- contact us. You will find us in the Phone Book under 'HM Revenue and Customs'.

Putting things right

If we do not live up to your expectations, please let the person dealing with your case know what is wrong. We will work as quickly as possible to settle your complaint. We would not expect a complaint to get beyond this stage. But if you are still unhappy, please ask for your complaint to be referred to the Customer Relations Manager. Ask for our leaflet '*Putting things right. How to complain*'. This leaflet is also available online at www.hmrc.gov.uk

Customers with particular needs

We offer a range of facilities for customers with particular needs.

Some of the things we provide are

- wheelchair access to nearly all HMRC Enquiry Centres
- home visits, if you have limited mobility or caring responsibilities and cannot get to one of our Enquiry Centres
- leaflets in large print, Braille and Audio
- for people with hearing difficulties
 - ❖ BT Typetalk
 - ❖ induction loops
 - ❖ sign language interpretation
- help with filling in forms
- services of an interpreter

For complete details please

- visit www.hmrc.gov.uk, or
- contact us. You will find us in the Phone Book under HM Revenue and Customs

Section 9 - Further information

Other leaflets

Copies of our leaflets are available

- Online at www.hmrc.gov.uk
- from HMRC Enquiry Centres. You will find the address in the Phone Book under HM Revenue and Customs or at www.hmrc.gov.uk/local

Appendix 1

Most common errors within End of Year Submissions

This information is included to highlight the most common errors within the last End of Year submissions.

1. **HMRC Office Number (Record Type 1)**

The HMRC Office Number used must consist of 3 numeric characters

The HMRC Office Number you use is that which is shown on the front cover of your HMRC payslip booklet P30BC and form P35.

The HMRC Office Number and Employer PAYE Reference are shown together e.g. 848/A123

2. **Employer PAYE Reference (Record Type 1)**

Do not include the oblique sign, used to separate the HMRC Office Number and the Employer PAYE Reference shown on the front cover of your HMRC booklet P30BC and on the front of the form P35. This oblique sign is not part of either the HMRC Office Number or the Employer PAYE Reference.

The Employer PAYE Reference is that which is shown on the front cover of your HMRC booklet P30BC and on the front of the form P35 e.g. 848/A123.

If you have any queries regarding either your HMRC Office Number or your Employer PAYE Reference, please seek advice from your HMRC Office.

3. **Tax Year (Record Type 1)**

The Payroll Department must input data for the correct tax year. A Tax and NI record is required for all employees employed by you for the whole or part of the tax year.

You must populate the tax year field on your Magnetic Media submission with the year in which the tax period **ENDED** i.e. for the tax year 2007-2008 input 2008.

4. **Employer Contracted-Out Number (ECON) (Record Type 1)**

An ECON must be shown if your payroll contains any employees who pay contracted-out NI Contributions.

The ECON is that which is shown on your Employer Contracted-Out Certificate. This begins with the letter E, followed by the number 3, 6 further numbers then 1 letter.

If more than one payroll is submitted an ECON should only be shown within those payrolls containing employees who pay contracted-out NI Contributions.

If you have any queries regarding your ECON write to the Elections team at

**HMRC
Audit, Pension Share Scheme (APSS)
Yorke House
PO Box 62
Castle Meadow Road
Nottingham
NG2 1BG**

5. **Scheme Contracted Out Number (SCON) (Record Type 2)**

The SCON must be recorded in all of those cases where the NI Contribution type indicates a Contracted-Out Money Purchase (COMP) Scheme (including Contracted-Out Money Purchase Stakeholder Pension (COMP/SHP) schemes).

APPENDIX 1

Check that the SCON used was allocated by the HMRC, NI Services to Pensions Industry. It should begin with the letter S, followed by 7 numbers then a further letter.

Only input a SCON against a COMP Scheme NI Contribution type.

If you have any queries regarding your SCON write to the Elections team at

**HMRC
Audit, Pension Share Scheme (APSS)
Yorke House
PO Box 62
Castle Meadow Road
Nottingham
NG2 1BG**

6. National Insurance Contributions Total (Record Type 3)

No negative amounts of NI should be reported within the employee record.

From 2003-2004 negative amounts (brought about by offset of the NIC rebate) are indicated by correct completion of the field following the Total NICs field.

7. Spare Fields (Record Type 1, Type 2 and Type 3)

All spare fields should be completely space filled.

8. Disk Submitters

If you or your operating system inserts control characters at the end of each record, these characters should be at character positions 524 & 525

9. Date Fields

All date fields MUST be input in the format indicated and care should be taken to ensure that these dates are valid.

Appendix 2 Record Sequence for Flexible Diskette & CD-ROM

Format of Flexible Diskette & CD-ROM

LAYOUT		RECORD TYPE
a)	The first record must be the first (or only) Unique ID RECORD (as described in Section 7)	RECORD TYPE 1
b)	Subsequent records must be TAX AND NATIONAL INSURANCE RECORDS (as described in Section 7); the record relating to the last employee being followed by:	RECORD TYPE 2 RECORD TYPE 2
c)	The final record for the first (or only) Unique ID which is the GRAND TOTAL RECORD (as described in Section 7).	RECORD TYPE 3
d)	The above sequence should be repeated until all schemes (Unique IDs) have been accounted for.	RECORD TYPE 1 RECORD TYPE 2 RECORD TYPE 3
e)	Subsequent sets of records can be either written to new discreet files i.e. EYRSB, ERYSC etc. or preferably appended to the original file created from the first set of records i.e. Files EYRS (see para 45).	

Appendix 3 Record Sequence for Data Cartridges

Format of Data Cartridges

LAYOUT		RECORD TYPE
a)	The first block of data in which the first record must be the first (or only) UNIQUE ID AND EMPLOYER IDENTIFICATION RECORD (as described in Section 7)	RECORD TYPE 1
b)	Subsequent records must be TAX AND NATIONAL INSURANCE RECORDS (as described in Section 7); the record relating to the last employee being followed by :	RECORD TYPE 2 RECORD TYPE 2 RECORD TYPE 2
c)	The final record for the first (or only) Unique ID; being the GRAND TOTAL RECORD (as described in Section 7); this should be followed immediately, i.e. within the same block if space permits by:	RECORD TYPE 3
d)	Further data as in a to c relating to a second, third or subsequent Unique ID followed by:	RECORD TYPE 1 RECORD TYPE 2 RECORD TYPE 2 RECORD TYPE 3
e)	The END OF DATA RECORD (as described in Section 7) the block may be terminated at this point or may be space filled to the standard block length selected by the user.	RECORD TYPE 4

Our commitment to you

We are here to ensure that everyone understands and receives what they are entitled to, and understands and pays what they owe, so that everyone contributes to the UK's needs.

We will

- listen carefully
- answer accurately and respond promptly
- keep your personal and business details confidential
- treat you fairly and with respect
- give you dedicated help if you have particular needs
- make it easy for you to understand your rights and obligations, including
 - what you are entitled to
 - what you must do, and
 - when you must do it
- provide a service in a way that is convenient for you
 - online
 - by phone through our network of Contact Centres and Helplines, or
 - face-to face in our Enquiry Centres or with our Business Support Teams.

