

electronic business

Submitting Year End Returns on Magnetic Media

Effective for tax year

2003-2004

PAYE, Income Tax and National Insurance



Section 1

Introduction

	page 3
<i>What are magnetic media returns?</i>	<i>Page 3, Paras 1-4</i>
<i>Electronic options</i>	<i>pages 3-4, Paras 5-6</i>
<i>What this booklet contains and how it is laid out</i>	<i>page 4, Paras 7-9</i>
<i>Summary of changes to the technical specification from tax year 2003/2004</i>	<i>page 5, Paras 10-11</i>
<i>Where to find further information</i>	<i>page 6, Paras 12-13</i>

Section 2

Universal information

	page 7
<i>The data to be submitted</i>	<i>page 7, Para 14</i>
<i>Sub-Total Records</i>	<i>Page 7, para15</i>
<i>Record sizes</i>	<i>Page 7, Para 16</i>
<i>Permit number/submission agreement number</i>	<i>pages 7-8, Paras 17-23</i>
<i>Allowable character set</i>	<i>page 8, Paras 24-25</i>
<i>Summary of the system</i>	<i>page 9, Paras 26-29</i>
<i>Inland Revenue declarations</i>	<i>page 9, Para 30</i>
<i>Testing</i>	<i>page 9, Para 31</i>
<i>Single-part P60</i>	<i>page 9, Paras 32-33</i>
<i>Summary of the main technical requirements</i>	<i>page 10, Paras 34-42</i>
<i>End of year summary (P14)/Technical Specification overview diagram</i>	<i>page 10, Para 43</i>

Section 3

Flexible diskette

	page 11
<i>Types of flexible diskette</i>	<i>page 11, Paras 44-47</i>
<i>Reserved tracks</i>	<i>page 11, Para 48</i>
<i>Arrangement of data on flexible diskette</i>	<i>page 11, Para 49</i>
<i>Data retrieval</i>	<i>page 11, Paras 50-51</i>
<i>Multiple files or diskettes</i>	<i>page 12, Paras 52-55</i>

Section 4

CD ROM

	page 13
<i>Arrangement of data on CD ROM</i>	<i>page 13, Paras 56-59</i>
<i>Multiple files on CD ROM</i>	<i>page 13 Paras 60-61</i>
<i>Data retrieval</i>	<i>page 13, Paras 62-63</i>

Section 5

Data cartridges

	page 14
<i>Types of cartridges</i>	<i>page 14, Para 64</i>
<i>Arrangement of data on cartridge</i>	<i>page 15, Paras 65-66</i>
<i>Record and block sizes</i>	<i>page 15, Paras 67-68</i>

Section 6

9 track (1/2 inch) Open Reel Tape

	page 16
<i>Types of 9 track (1/2 inch) Open Reel Tape</i>	<i>page 16, Para 69</i>
<i>Beginning of Tape (BOT) mark</i>	<i>page 16, Para 70</i>
<i>Packing density</i>	<i>page 16, Para 71</i>
<i>Parity</i>	<i>page 16, Para 72</i>
<i>Header labels, trailer labels and tape marks</i>	<i>page 17, Paras 73-74</i>
<i>Arrangement of data on tape</i>	<i>page 17, Paras 75-77</i>
<i>Record and block sizes</i>	<i>page 17, Para 78</i>
<i>ICL 1900 & 2900 Users</i>	<i>page 18</i>

Section 7	
Layout of data records	page 19
<i>Introduction</i>	<i>page 19</i>
<i>Error categories</i>	<i>page 19</i>
<i>Errors in record identifiers</i>	<i>page 19</i>
Section 8	
Record Structure and Validation Rules	page 20
<i>Permit number and employer identification record (Record type 1)</i>	<i>page 20</i>
<i>Sub-total (Record type 2-subtotal)</i>	<i>page 22</i>
<i>Tax and National Insurance record (Record type 2)</i>	<i>page 23</i>
<i>Grand total record (Record type 3)</i>	<i>page 38</i>
<i>End of data record (Record type 4)</i>	<i>page 41</i>
<i>Trailer labelling sequence</i>	<i>page 41</i>
Section 9	
If you are unhappy with our service	page 42
Section 10	
Data Protection	page 42
APPENDIX I	page 43
Most common errors within End of Year submissions	pages 44-46
APPENDIX II	
Record Sequence for Flexible Diskettes and CD ROM	page 47
<i>Format of Flexible Diskettes & CD ROM without sub-total records</i>	<i>page 48</i>
<i>Format of Flexible Diskettes & CD ROM with sub-total records</i>	<i>page 49</i>
APPENDIX III	
Record Sequence for Tapes and Cartridges	page 51
<i>Format of Tapes & Cartridges without sub-total records</i>	<i>page 52</i>
<i>Format of Tapes & Cartridges with sub-total records</i>	<i>page 53</i>

What are magnetic media returns?

- 1 The term 'magnetic media' is the process of making Tax and National Insurance End of Year Returns on flexible diskette, 9 track (1/2 inch) open reel tape, data cartridge (i.e. closed reel tape) or CD ROM. **Please note open reel tape will not be accepted for submission of end of year data for 2004/05 or later years. Please see Section 6 for details.**
- 2 The system of making year-end returns on magnetic media has been established with the aim of achieving a more efficient and economic alternative to using paper.
- 3 Employers should gain from increased processing speed and from reduced volumes (and costs) of printing, paper usage and paper handling.
- 4 Inland Revenue gains 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 is recorded more accurately on individuals' Tax and National Insurance accounts.

Important Notice

Employers will be required to send in their end of year submissions electronically starting for some as early as the 2004/2005 tax year depending on the number of employees:

- Employers with 250 employees or more 2004/2005
- Employers with between 50 and 249 employees 2005/2006
- Employers with less than 50 employees 2009/2010.

Magnetic Media is not classed as an electronic means of submitting end of year data.

Electronic options

- 5 To meet this mandatory filing requirement, employers will have to send their end of year returns (P14s and P35s) using:
 - Internet Service for PAYE, or
 - Electronic Data Interchange (EDI), or
 - An intermediary, such as a payroll bureau or agent, who will submit end of year returns on behalf of an employer using one of the above.

EDI is best suited to those employers that have large numbers, or a high turnover, of employees. Typically, this will be employers with employee numbers in the thousands, or those who already use EDI elsewhere in their business.

The **Internet service for PAYE** is suitable for small and medium sized employers.

The choice of service is entirely the employers, but the size and nature of the business will influence the decision, as will the existing payroll software. The benefits of both EDI and the Internet service for PAYE include greater speed and security, improved accuracy, reduced handling, less paper.

- 6 Further information about these services may be obtained from the Electronic Business Unit (EBU). Contact details are:

E-mail: helpdesk@ir-efile.gov.uk
Tel: 0845 60 55 999
Minicom: 01274 841278
Fax: 01274 841288

The Electronic Business Helpdesk is available weekdays 8am to 10pm, weekends and Bank Holidays 10am to 6pm. The Helpdesk is closed Christmas Day, Boxing Day and New Years Day.

Write to us at:

Inland Revenue
Electronic Business Unit
Hockney House
Quayside
ShIPLEY
West Yorkshire
BD18 3ST

Inland Revenue Website electronic business pages (user guides, technical specifications and general e-business advice and information): www.inlandrevenue.gov.uk/ebu/index.htm

For help and advice on the development of software which supports the Internet or EDI e-services mentioned above, please contact the Electronic Business Unit Software Developers Support Team on: 01274 534666 or email: SDSteam@ir.gsi.gov.uk

The technical specifications for the Internet and EDI services can be found at:
www.inlandrevenue.gov.uk/ebu/index.htm

What this booklet contains and how it is laid out

- 7 **This booklet 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 6, which respectively cover submission by flexible diskette, CD ROM, data cartridge and open reel tape individually and specifically.
- 9 Section 7 advises the layout of data records whilst Section 8 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 II & III provide the record sequence for the different types of media.

CA51/52 Section 1 - Introduction

Summary of changes to the technical specification from tax year 2003/2004

10 This specification incorporates changes announced in the Chancellor's April 2002 Budget Statement.

11 Noted below is a brief summary of the changes within this booklet:

Record Type 2

- NIC rebate fields (previously fields 26 & 27) have been removed. The rebate will now be offset against the NICs due, resulting in a net NICs figure.
- Because of the above change it could now be possible in some cases to have a minus figure for NICs. This will be indicated by an 'R' after the amount. 4 extra 1 character fields (23, 52, 61 & 70) have therefore been added following each line of NICs on the P14 record.
- Fields for 'Employee's contributions payable' (24, 53, 62 & 71) have been increased by 2 characters to accommodate the additional 1% NICs.
- Additional fields (29 & 30) have been added for SPP and SAP.
- The number of characters in spare fields 17, 26 & 73 (previously 17, 25 & 69) have been reduced to cover the new fields.
- Spare field 55 (previously field 53) has been increased by 3 characters.

Record Type 3

- Field 2 – it may be possible in some cases for 'Total of employer's and employee's NI contributions' to be a minus amount.
- Field 3 – an additional 1 character field has been added for the letter 'R' to be inserted where the total in field 2 is a minus amount.
- 4 new fields (9, 10, 11 & 12) have been added to cover the new statutory payments SPP and SAP (recovered and compensation amounts).

Other changes

8" Flexible disks – 8" flexible disks will not be accepted for the 2003/2004 year onwards as a suitable form of media for submission of end of year data.

Open Reel Tapes – World-wide production of Open Reel tapes has now ceased. As a result open reel tapes will not be accepted for submission of end of year data after September 2004.

Although the NIC Holiday Scheme has ceased, the employer has 6 years in which to claim. For that reason the appropriate fields and references remain.

Where to find further information

- 12 Information relating to all aspects of tax and National Insurance can be found within Employer's Help Books and Employer's Further Guide to PAYE and NICs CWG2. The Employer's Help Books are included in the Employer's Pack and the CWG2 is available by contacting the Employer's Orderline on **0845 764 6646** (calls charged at local rate). You can also get copies of both Employer's Help Books and CWG2 from your nearest Inland Revenue office. Information relating to SSP can be found in the Employer's Help Book *What to do if your employee is sick*, E14 which also contains the SSP Tables (replacing CA35) and is included in the Employer's Pack, also the SSP Manual for employers, CA30 available through the Employer's Orderline.

The Employer's Help Books *Pay & time off work for parents*, E15 (replacing CA36) and *Pay & time off work for adoptive parents*, E16 can be obtained from the Employer's Orderline.

- 13 In addition to this, there is a further booklet (Making Year End Returns on Tape or Disc: General Guide - CA50) which describes the way in which an employer may make year end returns of Income Tax, National Insurance contributions, Statutory Sick Pay, Statutory Maternity Pay, Student Loan Deductions and Tax Credits to Inland Revenue using magnetic media.

CA51/52 Section 2 - Universal information

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

The media reported within this booklet as being acceptable for processing is current at the time of print. Any additions or amendments to the list of acceptable media will be publicised in future issues of the IR Notes for Payroll Software Developers and on the Inland Revenue website at: www.inlandrevenue.gov.uk

The data to be submitted

- 14 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 P35 schedule although the following additional information must be submitted:
- To enable the Inland Revenue to furnish an employer with a more comprehensive and useful P35 (CS) MT schedule, employers must include details of Superannuation contributions and Gross Pay in respect of each employee.
 - The records of directors and former employees or their widows who receive payments of occupational pensions from the employer may be indicated if an employer wishes this to be highlighted on his copy of schedule P35 (CS) MT.
 - Please note that the media will be returned UNPROCESSED unless the correct layout is followed as described in Appendix III. A common error is for schemes to be submitted with layout problems when they contain Sub-total records. Sub-total records must always be followed by one or more Tax and NI records. The first Sub-total record must always follow the Permit number and employer identification record.

Sub-Total Records

- 15 Where Sub-Total Records are used these must NOT be counted as Tax and National Insurance Records in the relevant Grand Total Record.

Record sizes

- 16 **All records described in Section 8 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.

Permit number/submission agreement number

- 17 The Permit number (also known as the Submission Agreement number) is a reference number allocated to an employer for each discrete return that has to be made. There may be more than one number allocated depending on an employer's individual circumstances.

A Permit number must not be used more than once in any particular tax year, excluding the Test Permit number. Any additional Permit numbers should be requested on the Annual Review issued in October or by contacting the Inland Revenue National Insurance Contributions Office, Magnetic Media Control Section, Rm. BP2102, Lindisfarne House, Benton Park View, Newcastle upon Tyne NE98 1ZZ (Tel: 0845 915 7156).

- 18 In addition to providing for the unique identification of the employer's return, the Permit number contains coded information about the type of computer used and details of the method of recording the data on the tape or disk. All of these enable Inland Revenue to operate comprehensive control and security procedures.

CA51/52 Section 2 - Universal information

- 19 A separate Permit number is issued for each Employer's PAYE reference number allocated by the Inland Revenue Tax Office. Where the employer has separate weekly and monthly payrolls (for the same PAYE reference number) additional Permit numbers can be issued if the employer wishes:
- To report his payrolls individually and/or
 - To receive separate P35(CS)MT listings for the payrolls.
- 20 Most commercial payroll software packages, which have a magnetic media year end facility, provide for the entry of the Permit number 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 Permit number.
- 21 Whilst the arrangements described in these paragraphs will suit the majority of employers, it is recognised that the allocation of multiple Permit numbers for a single Employer's PAYE reference number may not be practicable or satisfactory to all employers.
- 22 In such a case, it is still possible for the employer to receive separate P35(CS)MT listings from the Inland Revenue on a payroll or departmental basis. To achieve this, an additional special record, called a Sub-total Record, can be inserted at the **commencement** of each sub-group of Type 2 (Tax & NI) records.
- 23 Any data submitted which is unreadable will be returned to the employer. Similarly, errors which inhibit processing i.e. generally errors in the format of the magnetic media which make it impossible for effective processing to continue will be returned.

Allowable character set

- 24 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 Inland Revenue National Insurance Contributions Office will translate the character set as necessary.
- 25 Data must be restricted to the following 45 characters:

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	▼

CA51/52 Section 2 - Universal information

Summary of the system

- 26 The employer will produce media in the format detailed in this booklet. This will contain all of the information that would normally be put on the P14 forms and the P35 (apart from advance funding details) for submission to Inland Revenue.
- 27 The magnetic media will be sent to the Inland Revenue at Newcastle. There the relevant Earnings, National Insurance contributions, Statutory Sick Pay and Statutory Maternity Pay information is extracted and transferred to individual National Insurance accounts. The Income Tax, Earnings, Student Loan Deductions and Tax Credit information is then passed on to the Tax Office.
- 28 This means that it is not necessary for the employer to produce and handle, (i.e. split, separate and sort) the multi-part P14 and P35 schedule stationery.
- 29 The Inland Revenue will, where requested by an employer, create and return to them a schedule (P35(CS)MT) showing all of the information for each employee included on the magnetic media. The schedule can usually be sub-divided according to different payrolls, and the sequence of employee records ordered in the way that suits the employer best.

Inland Revenue Declarations

- 30 The Inland Revenue will inform the appropriate Inland Revenue Tax Office that an employer will be making year end returns on magnetic media and consequently the Tax Office will send the employer a special version of Employer's Annual Statement, Declaration and Certificate (form P35 (MT)) for completion at the year end.

Testing

- 31 Prior to an employer making their first live return on magnetic media, testing may be carried out to ensure full compatibility between the employer's and the Inland Revenue's computer systems. At times we may request tests from existing submitters.

Single-part P60

- 32 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.**
- 33 Single part P60s are available free from the Inland Revenue. They can be obtained from the Employers 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 Inland Revenue, Forms Unit, 4th Floor, Melbourne House, Aldwych, London WC2B 4LL. An illustration of the single part P60 is also available on the website.

CA51/52 Section 2 - Universal information

Summary of the main technical requirements

- 34 The employer can submit an annual return on any of the media listed in Sections 3 to 6 of this document. Specific recording characteristics apply to each type of medium.
- 35 For each Permit number allocated to an employer (see paragraphs 17 - 22), a series of 3 record types will then be written to the magnetic medium as follows:
- 36 Type 1 (or Permit) record - this must be the first record in the series and will contain employer identification information such as the Permit number, the employer's name, address, Employer's Pay As You Earn (PAYE) reference and so on.
- 37 Type 2 (Sub-total) record – the first sub-total record will follow the Type 1 record. Subsequent records will be Type 2 (Tax & NI) records relating to the first sub-group. This will then be followed by the second Type 2 (Sub-total) record followed by the Type 2 (Tax & NI) records relating to the second sub-group. This sequence will be repeated until all sub-groups have been accounted for. 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.
- 38 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.
- 39 Where the employer is allocated more than 1 Permit number, 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 Permit numbers have been accounted for.
- 40 Where the employer is using 9 track (1/2 inch) open reel tape or 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.
- 41 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.
- 42 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

- 43 At the back of this booklet there is a fold-out diagram which illustrates the End of Year Summary (P14) in the form that a standard paper return would be made. This form is designed to show how respective fields are reflected. The intention is that this diagram when unfolded may be referred to whichever page of the specification the user is consulting. This is likely to be relevant particularly when considering Section 8.

CA51/52 Section 3 - Flexible diskette

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

Types of flexible diskette

44 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. 8" flexible disks will not be accepted as a suitable form of media for the 2003/04 year onwards.

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

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

47 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

48 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

49 Paragraphs 50-55 and the record format tables in Appendix II of this booklet 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 (Permit) 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 II. A common error is for schemes to be submitted with layout problems when they contain Sub-total records. Sub-total records must always be followed by one or more Tax and NI records. The first Sub-total record must always follow the Permit number and employer identification record.

Data retrieval

50 Data is retrieved or read from the 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.

51 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

- 52 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, EYRSBB etc.
- 53 If files are presented out of alpha sequence or with a file name missing all or part of the batch may be rejected.
- 54 Data relating to any one scheme will be allowed to overflow from one diskette to another. However, records must **not** span diskettes.
- 55 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.

Arrangement of data on CD ROM

- 56 Paragraphs 57-61 and the record format tables in Appendix II of this booklet 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 (Permit) 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 II. A common error is for schemes to be submitted with layout problems when they contain Sub-total records. Sub-total records must always be followed by one or more Tax and NI records. The first Sub-total record must always follow the Permit number and employer identification record.

- 57 When submitting data on CD ROM the files must be flat Text or ASCII with no header or trailer information.
- 58 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.
- 59 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

- 60 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.
- 61 CD ROM's can store over 650 Mbytes therefore data relating to any one scheme must not overflow to a second CD.

Data retrieval

- 62 For data to be retrieved from CD ROM the file entry or entries must be in the root of the CD.
- 63 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.

CA51/52 Section 5 - Data cartridges

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

Types of cartridges

64 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)

- **1/4" 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

QIC 30/60GB

- **1/4" QIC (DC2000)***

QIC 40 (40MB)

QIC 80 (80-250MB)

**(Supported by third-party Windows software only)*

- **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)

- **IBM 3490**

3490 18 track compressed (1GB)

3490E 36 track compressed (2.2GB)

- **IBM 3590**

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

Arrangement of data on cartridge

- 65 Appendix III 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 (Permit) 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 III. A common error is for schemes to be submitted with layout problems when they contain Sub-total records. Sub-total records must always be followed by one or more Tax and NI records. The first Sub-total record must always follow the Permit number and employer identification record.

- 66 Data relating to any one Permit number must not be allowed to overflow from one cartridge to another.

Record and block sizes

- 67 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).
- 68 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.

CA51/52 Section 6 - 9 track (1/2 inch) Open Reel Tape

This section contains information which is specifically applicable to making returns using 9 track (1/2 inch) Open Reel Tape.

Cessation of this service: World-wide production of Open Reel Tape has now ceased. As a result open reel tapes will not be accepted for submission of end of year data after September 2004.

Types of 9 track (1/2 inch) Open Reel Tape

69 **Types of 9 track 1/2" Open Reel Tape supported are:**

- 800 bpi
- 1600 bpi
- 3200 bpi
- 6250 bpi (150MB approx)

Types of 9 track (1/2 inch) open reel tapes supported should be compliant with one of the following industry standard formats:

- ANSI
- HONEYWELL BULL
- ICL 2900
- ICL 1900
- DEC VAX BACKUP
- UNIX (TAR/V2 and CPIO)

Beginning of Tape (BOT) mark

70 Employers should ensure that there is 15'(5 metres) between the start of the tape and the Beginning of Tape (BOT) mark.

Packing density

71 The following is acceptable from most computer users:

- 1/2 inch 9 track tape recorded in Phase Encoded (PE) mode and packed at 1600bpi (bytes per inch)
- 1/2 inch 9 track tape recorded in Group Code Recording (GCR) mode and packed at 6250 bpi (bytes per inch).

Parity

72 Vertical row parity must be odd for all types of 9-track transfer. Parity must be constant throughout the entire length of the tape, including labels.

Header labels, trailer labels and tape marks

- 73 Whilst preparing a tape to this specification an employer may, generally, use whatever Header and Trailer Labels are necessary to satisfy the operating requirements of his own machine. The Inland Revenue National Insurance Contributions Office, on reading the tape, will look for the written **tape mark** which normally follows the Header Label as the point from which the read operation will commence. However, if a tape mark does not normally follow the standard labelling sequence of the machine being used, such a tape mark should be inserted immediately prior to the data which is to be processed by the Inland Revenue National Insurance Contributions Office; i.e. the data block containing the first Type 1 (Permit) record. In all cases, this tape mark must be the first on the tape.
- 74 The users of some computers may wish to write tapes without Labels or may, in some rare and exceptional circumstances, be asked to do so by the Inland Revenue National Insurance Contributions Office. Whether or not Labels are used, a tape mark will still be required to signal the start of data.

Arrangement of data on tape

- 75 Appendix III 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 (Permit) record and ending with a Type 3 (Grand Total) record) on a single tape so as to keep processing time to a minimum.

Please note that the media will be returned UNPROCESSED unless the correct layout is followed as described in Appendix III. A common error is for schemes to be submitted with layout problems when they contain Sub-total records. Sub-total records must always be followed by one or more Tax and NI records. The first Sub-total record must always follow the Permit number and employer identification record.

- 76 A common tape format has been adopted to suit the majority of computer users. Employers who produce their tapes on ICL2900 and 1900 series machines may, however, if they wish, use formats which are standard to their machines; the variations required to achieve this are described on page 18. (For ICL2900 series users two alternative formats are acceptable. One of the two is that normally ascribed to variable length records. Although all records are of fixed length, users may nevertheless wish to use the variable length format if, for example, this is their system standard).
- 77 Data relating to any one Permit number must not be allowed to overflow from one tape to another.

Record and block sizes

- 78 All records are **525** bytes in length. Blocks may be fixed at a size appropriate to the user provided this is not less than **5,250** bytes nor greater than **18,375** bytes (except for the final data block on the tape which can terminate immediately after the inclusion of the End of Data Record and may therefore be less than the **5250** bytes minimum.)

CA51/52 Section 6 - 9 track (1/2 inch) Open Reel Tape

ICL 2900 SERIES USER'S ALTERNATIVE FIXED LENGTH RECORD OR "F" FORMAT	ICL 2900 SERIES USER'S ALTERNATIVE VARIABLE LENGTH RECORD OR "V" FORMAT	ICL 1900 SERIES USER'S ALTERNATIVE FORMAT
Labels	Labels	1900 series standard header label
Tape Mark	Tape Mark	A standard 1900 series start of data sentinel comprising a tape mark followed by a 20 word qualifier block
<p>ALL data blocks must commence with a standard block header of 8 bytes. Block lengths may however be fixed at the user's discretion provided they are not less than 5250 characters nor greater than 18,375 characters in length. Records must not span blocks</p>	<p>ALL data blocks must commence with a standard 2900 series block header of 8 bytes. ALL records must commence with a standard 2900 series record header of 4 bytes. This will increase record lengths to 529 bytes. Block lengths may however be fixed at the user's discretion provided that they are not less than 5250 characters nor greater than 18,375 characters in length</p>	<p>ALL records must commence with a binary word count of 1 word (4 characters) length (set to the binary value of 91) as the first word of the record. This will increase record lengths to 133 words (529 characters). Block lengths may however be fixed at the user's discretion provided they are not less than 5250 characters nor greater than 18,375 characters in length</p>
	<p>If the end of data record on a tape does not occur as the last record of a block, the block may be terminated at this point, or space filled records, each commencing with a 4 byte record header, may be inserted up to the standard block length selected by the user</p>	<p>If the end of data record on a tape does not occur as the last record of a block, the block may be terminated at this point or space filled records with a binary word count of 1 word (4 characters) length may be inserted up to the standard block length selected by the user</p>
Tape Mark	Tape Mark	A standard 1900 series trailer label comprising a tape mark followed by a 20 word qualifier block
Labels, etc	Labels, etc	

Introduction

The following paragraphs describe the detailed layout of individual data records, checks which are applied to individual data fields or groups of fields within records grading allocated to each error detected and the effect of the various error grades on the processing of data.

Error categories

Errors are graded as follows:

a TYPE 1:

these are errors which will always cause a Permit number to be rejected.

b TYPE 2:

these are errors which will cause rejection of a Permit number if they are present in more than 25% of the records (subject to the ratio of errors to the overall returns in the Permit, after which rejection will be automatic) and a minimum of 5 errors at or below which rejection will not occur. Rejected Permits are returned to the employer for correction and resubmission. At an exceptionally busy time of year this can cause long delays to the recording of an individual's tax and NI.

c TYPE 3:

these errors have no effect on processing but are reported for information to enable the Inland Revenue National Insurance Contributions Office to decide whether remedial action needs to be taken by the employer for future years. However whilst not affecting the processing of the Scheme they can cause problems for the employee. Rejected items require clerical action and possible correspondence with the employer, causing delays to the recording of information on the individual's NI account.

Errors in Record Identifiers

Record Identifiers (field 1 in Record Types 1 to 4 Section 8) 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", but the occurrence of adjacent Sub-total Records (see Section 8) without an intervening Tax and National Insurance Record (see Section 8) is unacceptable

d an identifier of "3" can only follow a record with an identifier of "2" except where the latter is a Sub-total Record

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 a tape does not comply with a-f, processing will cease and none of the data it contains will be accepted by the Inland Revenue. A corrected, replacement submission will always be required.

CA51/52 Section 8 - Record structure and Validation Rules

Permit number and employer identification record (Record type 1)

Important notes

- 1 The contents of field 2 will be notified separately to each employer following testing and should be noted by the employer and checked at the time of each Annual Review.
- 2 The contents of fields 4 to 6 and field 9 should be as it appears on the front cover of payslip booklet P30BC. The Tax District Number should consist of 3 numeric characters (**848/A123**) and is shown together with the PAYE Reference (**848/A123**). Do **not** include the oblique, used to separate the Tax District Number and the PAYE Reference. This oblique is **not** part of either the Tax District Number or the PAYE Reference. If you have any queries regarding either the Tax District Number or PAYE Reference you should contact the Inland Revenue Tax Office.
- 3 The contents of field 11, where appropriate, should be as it appears on the Employer's Contracted-Out Certificate issued by Inland Revenue National Insurance Contributions Office, Services to Pensions Industry. 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 contact the Inland Revenue Services to Pensions Industry - **Tel. 0845 915 0150**.
- 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	Error Category
1	1	1	Record Identifier	Must be the numeral '1'	1
2	2 - 13	12	Permit Number	12 alpha numeric characters representing a valid Permit number (<i>see para 17</i>)	1
3	14 - 29	16	Spare	16 spaces	3
4	30 - 32	3	Tax District Number	3 numeric characters in the range 001 - 999 representing a valid Tax District Number. <i>See Important note 2 above</i>	1
5	33 - 39	7	Employer's PAYE Reference	Up to 7 alphanumeric characters representing a valid Employer's PAYE reference number. <i>See Important note 2 above</i>	1
6	40 - 79	40	Employer's Tax District Name	Up to 40 alphanumeric characters representing a valid Tax District Name. <i>See Important note 2 above</i>	3

CA51/52 Section 8 - Record structure and Validation Rules

Field Number	Character position	Field Length	Field Description	Validation Rules	Error Category
7	80 - 85	6	Spare	6 spaces	3
8	86 - 89	4	Year in which tax year began	4 numeric characters representing the calendar year in which the tax year began i.e. 2003	1
9	90 - 125	36	Employer's Name	Up to 36 alphanumeric characters. Completion of this field is compulsory	1
10	126 - 185	60	Employer's Address	Up to 60 alphanumeric characters. Completion of this field is compulsory	1
11	186 - 194	9	Employer's 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's Contracted out Certificate issued by IR, Services to Pensions Industry, 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 18, 47, 56 and 65 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	1
12	195 - 523	329	Spare	329 spaces	1
13	524 - 525	2	Control Characters (where appropriate) (Any 2 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	1

CA51/52 Section 8 - Record structure and Validation Rules

Sub-total record (Record type 2 - subtotal)

Important notes

In order to sub-divide the employers copy of the P35(CS)MT within a Permit number, a record in the format specified below should be inserted at the commencement of each sub-group of employees records, i.e. immediately preceding the first Tax and NI contribution record in the group. Included in field 3 should be the sub-heading (if any) appropriate to the succeeding group of records. This sub-heading will be printed on appropriate pages of the P35(CS)MT immediately below the employer's name as contained in field 9 of Record Type 1.

Field Number	Character position	Field Length	Field Description	Validation Rules	Error Category
1	1	1	Record Identifier	Must be the numeral '2'	1
2	2 - 9	8	Sub-total indicator	The 8 alpha characters SUBTOTAL In the event that anything other than this is entered in this field, the record will not be recognised as a subtotal record, and will be treated as an employee's tax and NI record This will cause a Type 1 error to occur in field 5 of Record type 3 as well as Type 1, 2 & 3 errors within the subtotal record	1
3	10 - 45	36	Sub-heading	Up to 36 alpha numeric characters representing the sub-heading for insertion on P35(CS)MT as required by the employer OR 36 spaces if not required	N/A
4	46 - 523	478	Spare	478 spaces	1
5	524 - 525	2	Control Characters (where appropriate)	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

CA51/52 Section 8 - Record structure and Validation Rules

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 can 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 47 - 72 are only to be used if contributions have been paid under more than one contribution table letter and fields 18 - 25 are completed. If there have been no changes of contribution letter fields 47 - 72 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 Employer's further Guide to PAYE and NICs, CWG 2, Chapter 3.
- 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 12 must be space filled.
- 9 For advice on ECONS/SCONS relating to COMP schemes contact Services to Pensions Industry, Helpline 0845 915 0150. For advice on COMP/SHP schemes contact IR (SPSS) Nottingham, Helpline 0115 974 1777.

Field Number	Character position	Field Length	Field Description	Validation Rules	Error Category
1	1	1	Record Identifier	Must be the numeral '2'	1
2	2 - 15	14	Staff number	Up to 14 alpha numeric characters representing staff number or similar identifier; OR 14 spaces (The contents of this field will be used to provide the alternative arrangement of records on the employer's copy of forms P35 (CS)MT as described in the non-technical specification)	2

CA51/52 Section 8 - Record structure and Validation Rules

Field Number	Character position	Field Length	Field Description	Validation Rules	Error Category
3	16 - 35	20	Surname	Up to 20 alpha characters. First character must be alpha. The remaining characters alpha, apostrophe, hyphen, full stop or space In extreme length names the first 20 characters should be entered Titles (Mr, Mrs, etc) should not be quoted	2
4	36 - 42	7	First forename or initial	Up to 7 alpha characters. First character must be alpha with remaining characters either alpha, apostrophe, hyphen, full stop or space Titles (Mr, Mrs, etc) should not be quoted	2
5	43 - 49	7	Second forename or initial	7 spaces where there is no second name. Otherwise, first character must be alpha. Where first character is alpha remaining characters must be alpha, apostrophe, hyphen, full stop or space	2
6	50 - 57	8	Date of birth	8 numeric characters to represent date of birth (where known) in the form DDMMCCYY where DD=day, MM=month and CCYY=year Eg. 03121966 represents 3rd December 1966 8 spaces where date of birth is not known	3
7	58	1	Gender	'M' if male and 'F' if female If gender is not known the field should be space filled	3
8	59 - 85	27	First line of address	Up to 27 alpha numeric characters OR 27 spaces where address not known	3

CA51/52 Section 8 - Record structure and Validation Rules

Field Number	Character position	Field Length	Field Description	Validation Rules	Error Category
9	86 - 112	27	Second line of address	If field 8 is all spaces then this field must be also; OR up to 27 alphanumeric characters	3
10	113 - 139	27	Third line of address	If field 9 is all spaces then this field must be also; OR up to 27 alphanumeric characters	3
11	140 - 166	27	Fourth line of address	If field 10 is all spaces then this field must be also; OR up to 27 alphanumeric characters	3
12	167 - 174	8	Post code	Up to 8 alphanumeric characters representing a valid post code OR spaces where the postcode is not known	3
13	175	1	Spare (This field is reserved for use should SVR be introduced)	If Scottish Variable Rate (SVR) is introduced this space should be used for the 'S' indicator OR space fill	2
14	176 - 182	7	Final tax code	Up to 7 alphanumeric characters representing the tax code in operation at the year-end, ensuring that all but the last non-significant zero are suppressed E.g. Code 000069L should be shown as 69L, 000000T as 0T and D000001 as D1	3
15	183	1	Week 1 or Month 1 indicator	'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)	3

CA51/52 Section 8 - Record structure and Validation Rules

Field Number	Character position	Field Length	Field Description	Validation Rules	Error Category
				OR 1 space if neither of the above is applicable	
16	184 - 192	9	National Insurance (NI) Number	<p>A valid National Insurance (NI) number should take the form of 2 alpha characters, followed by 6 numeric and one further alpha character</p> <p>If the number is not known employers should complete form CA6855 to obtain it within 10 days from Inland Revenue. The form can be accessed on the internet, page: http://www.inlandrevenue.gov.uk/pdfs/emp2001/ca6855_2000.pdf (Adobe Acrobat must be used)</p> <p>OR</p> <p>call the Orderline (0845 7 646 646) for supplies</p> <p>If the number cannot be obtained employers should construct a number based on the employee's date of birth. The format should be alpha characters TN followed by the date of birth in the form day/month/year, followed by an alpha suffix M or F to designate sex (e.g. Male, DOB 12 August 1972 = TN120872M)</p> <p>NI numbers constructed by an employer, other than those in the 'TN' format described above, must NOT be quoted</p>	3
17	193 - 217	25	Spare	25 spaces	2
<p>NOTE: Fields 18 - 25 which follow relate to one of, or the only category of, National Insurance contributions deducted by an employer in any tax year. If the category of contribution has changed during the tax year additional contributions and categories should be recorded in fields 47 - 72. (NIC Holiday claims should be shown on next available line).</p>					

CA51/52 Section 8 - Record structure and Validation Rules

Field Number	Character position	Field Length	Field Description	Validation Rules	Error Category
18	218	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. For example 'A' denotes 'Standard Not Contracted -out contributions'</p> <p>Note: Depending on the scale of the errors the Error Category may be either 1 or 3</p> <p>If this field contains category letter B, E, G or K the employee must be female</p>	1 or 3 (see note in previous column)
19	219 - 222	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 18 contains category letter X then earnings and contributions fields 19 to 22 & 24 must show all zeros</p>	1
20	223 - 226	4	Earnings above the LEL, up to and including the Earnings Threshold (ET)	4 numeric characters in the range 0000 - 9999 expressing the required figure in WHOLE POUNDS	1
21	227 - 231	5	Earnings above the ET, up to and including the Upper Earnings Limit (UEL)	5 numeric characters in the range 00000 - 99999 expressing the required figure in WHOLE POUNDS	1
22	232 - 240	9	Total of Employee's and Employer's contributions payable	9 numeric characters in the range 000000000 - 999999999 expressing the required figure in PENCE	1
23	241	1	Negative NICs symbol	Alpha character 'R' where Field 22 represents a negative NICs figure OR space fill	1
24	242 - 249	8	Employee's contributions payable	8 numeric characters in the range 00000000 - 99999999 expressing the required figure (which should be minus any employee's NIC rebate) in PENCE	1

CA51/52 Section 8 - Record structure and Validation Rules

Field Number	Character position	Field Length	Field Description	Validation Rules	Error Category
				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	
25	250 - 258	9	Scheme Contracted-out Number (SCON) (For Contracted-out Money Purchase Schemes or Contracted-out Money Purchase Stakeholder Pensions Schemes only)	<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 18 contains category letter F, G, S, H, K or V a SCON must be present in this field</p>	2
26	259 - 261	3	Spare	3 spaces	2
27	262 - 267	6	Statutory Sick Pay (SSP)	<p>6 numeric characters in the range 000000 – 999999 expressing the required figure in PENCE</p> <p>If Field 28 is greater than 0 and Record Type 2 field 6 shows that employee is 65 or over on 06/04/2003 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>	1

CA51/52 Section 8 - Record structure and Validation Rules

Field Number	Character position	Field Length	Field Description	Validation Rules	Error Category
28	268 - 275	8	Statutory Maternity Pay (SMP)	8 numeric characters in the range 00000000 - 99999999 expressing the required figure in PENCE (This should be the actual STATUTORY amount not an amount paid at the discretion of the employer) If SMP paid Record Type 2, field 7 must be female	1 3
29	276 - 281	6	Statutory Paternity Pay (SPP)	6 numeric characters in the range 000000 - 999999 expressing the required figure in PENCE (This should be the actual STATUTORY amount not an amount paid at the discretion of the employer)	1
30	282 - 287	6	Statutory Adoption Pay (SAP)	6 numeric characters in the range 000000 - 999999 expressing the required figure in PENCE (This should be the actual STATUTORY amount not an amount paid at the discretion of the employer)	1
31	288 - 296	9	Total Gross Pay in this employment (including any Statutory Sick Pay, Maternity Pay, Paternity Pay, Adoption Pay)	9 numeric characters in the range 000000000 - 999999999 expressing the required figure in PENCE Sum must represent total remuneration before deduction of Superannuation contributions Week 53, 54 or 56 pay must be included. Pay from previous employment must be EXCLUDED	1 2
32	297 - 305	9	Tax on pay in this employment	9 numeric characters in the range 000000000 - 999999999 expressing the required figure in PENCE Week 53, 54 or 56 tax must be included. Tax from previous employment must be EXCLUDED	1 2 3

CA51/52 Section 8 - Record structure and Validation Rules

Field Number	Character position	Field Length	Field Description	Validation Rules	Error Category
33	306	1	Tax refund symbol	Enter 'R' if the tax shown in Field 32 is a refund that has actually been made to the employee OR space fill	1
34	307 - 315	9	Pay notified from previous employment	9 numeric characters in the range 000000000 - 999999999 expressing the required figure in PENCE	1
35	316 - 324	9	Tax notified from previous employment	9 numeric characters in the range 000000000 - 999999999 expressing the required figure in PENCE	1
36	325 - 332	8	Date of starting this employment	8 numeric characters in the format DDM MCCYY where DD = Day, MM = Month and CCYY = Year e.g. 15092003 indicates a start date of 15 September 2003. This field is only to be used when the start date is within the tax year being reported If not used field should be space filled	3
37	333 - 340	8	Date of leaving this employment	8 numeric characters in the format DDM MCCYY where DD = Day, MM = Month and CCYY = Year e.g. 15092003 indicates a leaving date of 15 September 2003 This field is only to be used when the leaving date is within the tax year being reported If not used field must be space filled	3
38	341 - 345	5	Superannuation contributions allowed under net pay arrangements	5 numeric characters in the range 00000 - 99999 expressing the required figure in WHOLE POUNDS	2
39	346	1	Superannuation Refund Symbol	Enter 'R' if the Superannuation contributions shown in Field 38 constitute a refund made to the employee OR space fill	2

CA51/52 Section 8 - Record structure and Validation Rules

Field Number	Character position	Field Length	Field Description	Validation Rules	Error Category
40	347 - 350	4	Employee's contributions to Widows and Orphans or Life Assurance that are not allowable as an expense under Net Pay arrangements	4 numeric characters in the range 0000 - 9999 expressing contributions in WHOLE POUNDS	2
41	351 - 355	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	1
42	356 - 362	7	Tax Credits (in this employment)	7 numeric characters in the range 0000000 - 9999999 expressing the required figure in PENCE	1
43	363	1	Week 53, 54 or 56 indicator	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	2
44	364 - 372	9	Taxable pay (including SSP/SMP/SPP/SAP) less superannuation contributions for this employment only (i.e. pay on which tax has been calculated)	9 numeric characters in the range 000000000 - 999999999 expressing the required figure in PENCE OR 9 spaces where the employer does not submit Net Pay returns. Error category 2 will be shown where this field is space filled and field 38 is not zero	1 2
45	373	1	Pension Indicator (P)	Enter P where record is in respect of a former employee, or his or her widow or widower, and it is desired that this record be highlighted on the employer's copy of P35(CS)MT	3

CA51/52 Section 8 - Record structure and Validation Rules

Field Number	Character position	Field Length	Field Description	Validation Rules	Error Category
46	374	1	Director Indicator (D)	Enter D where appropriate or space fill	3
47	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>Note: Depending on the scale of the errors the Error Category may be either 1 or 3</p> <p>If this field contains category letter B, E, G or K the employee must be female</p>	1 or 3 (see note in previous column)
48	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 47 contains category letter X then earnings and contributions fields 48 to 51 & 53 must show all zeros</p>	1
49	380 - 383	4	Earnings above the LEL, up to and including the Earnings Threshold	4 numeric characters in the range 0000 - 9999 expressing the required figure in WHOLE POUNDS	1
50	384 - 388	5	Earnings above the Earnings Threshold, up to and including the UEL	5 numeric characters in the range 00000 - 99999 expressing the required figure in WHOLE POUNDS	1
51	389 - 397	9	Total of Employee's and Employer's contributions payable	9 numeric characters in the range 000000000 - 999999999 expressing the required figure (which should be minus any NIC rebate) in PENCE	1
52	398	1	Negative NICs symbol	Alpha character 'R' where Field 51 represents a negative NICs figure OR space fill	1
53	399 - 406	8	Employee's contributions payable	8 numeric characters in the range 00000000 - 99999999 expressing the required figure (which should be minus any employee's NIC rebate) in PENCE	1

CA51/52 Section 8 - Record structure and Validation Rules

Field Number	Character position	Field Length	Field Description	Validation Rules	Error Category
				<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>	
54	407 - 415	9	Scheme Contracted-out Number (SCON) (For Contracted-out Money Purchase Schemes or Contracted-out Money Purchase Stakeholder Pension Schemes only)	<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 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 47 contains category letter F, G, S, H, K or V then a SCON must be present in this field</p>	2
55	416 - 421	6	Spare	6 spaces	2
56	422	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>Note: Depending on the scale of the errors the Error Category may be either 1 or 3</p>	1 or 3 (see note in previous column)

CA51/52 Section 8 - Record structure and Validation Rules

Field Number	Character position	Field Length	Field Description	Validation Rules	Error Category
				If this field contains category letter B, E, G or K the employee must be female	
57	423 - 426	4	Earnings at the LEL, (where earnings reach or exceed the LEL)	4 numeric characters in the range 0000 - 9999 expressing the required figure in WHOLE POUNDS If field 56 contains category letter X then earnings and contributions fields 57 to 60 & 62 must show all zeros	1
58	427 - 430	4	Earnings above the LEL, up to and including the Earnings Threshold	4 numeric characters in the range 0000 - 9999 expressing the required figure in WHOLE POUNDS	1
59	431 - 435	5	Earnings above the Earnings Threshold, up to and including the UEL	5 numeric characters in the range 00000 - 99999 expressing the required figure in WHOLE POUNDS	1
60	436 - 444	9	Total of Employee's and Employer's contributions payable	9 numeric characters in the range 000000000 - 999999999 expressing the required figure (which should be minus any NIC rebate) in PENCE	1
61	445	1	Negative NICs symbol	Alpha character 'R' where Field 60 represents a negative NICs figure OR space fill	1
62	446 - 453	8	Employee's contributions payable	8 numeric characters in the range 00000000 - 99999999 expressing the required figure (which should be minus any employee's NIC rebate) in PENCE 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	1
63	454 - 462	9	Scheme Contracted-out Number (SCON) (For Contracted-out Money Purchase Schemes or Contracted out Money Purchase Stakeholder Pension Schemes only)	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) OR	2

CA51/52 Section 8 - Record structure and Validation Rules

Field Number	Character position	Field Length	Field Description	Validation Rules	Error Category
				<p>9 alphanumeric 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 56 contains category letter F, G, S, H, K or V then a SCON must be present in this field</p>	
64	463 - 471	9	Spare	9 spaces	2
65	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>Note: Depending on the scale of the errors the Error Category may be 1 or 3</p> <p>If this field contains category letter B, E, G or K the employee must be female</p>	1 or 3 (see note in previous column)
66	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 the required figure in WHOLE POUNDS</p> <p>If field 65 contains category letter X then earnings and contributions fields 66 to 69 & 71 must show all zeros</p>	1

CA51/52 Section 8 - Record structure and Validation Rules

Field Number	Character position	Field Length	Field Description	Validation Rules	Error Category
67	477 - 480	4	Earnings above the LEL, up to and including the Earnings Threshold	4 numeric characters in the range 0000 - 9999 expressing the required figure in WHOLE POUNDS	1
68	481 - 485	5	Earnings above the Earnings Threshold, up to and including the UEL	5 numeric characters in the range 00000 - 99999 expressing the required figure in WHOLE POUNDS	1
69	486 - 494	9	Total of Employee's and Employer's contributions payable	9 numeric characters in the range 000000000 - 999999999 expressing the required figure (which should be minus any NIC NIC rebate) in PENCE	1
70	495	1	Negative NICs symbol	Alpha character 'R' where Field 69 represents a negative NICs figure OR space fill	1
71	496 - 503	8	Employee's contributions payable	8 numeric characters in the range 00000000 - 99999999 expressing the required figure (which should be minus any employee's NIC rebate in) PENCE Note: This field must 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	1
72	504 - 512	9	Scheme Contracted-out Number (SCON) (For Contracted-out Money Purchase Schemes or Contracted-out Money Purchase Stakeholder Pension Schemes only)	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) OR 9 alphanumeric 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)	2

CA51/52 Section 8 - Record structure and Validation Rules

Field Number	Character position	Field Length	Field Description	Validation Rules	Error Category
				<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 65 contains category letter F, G, S, H, K or V then a SCON must be present in this field</p>	
73	513 - 523	11	Spare	11 spaces	2
74	524 - 525	2	Control characters (where appropriate)	<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

CA51/52 Section 8 - Record structure and Validation Rules

Grand total record (Record type 3)

Important notes

- 1 A Grand Total Record must follow the last Tax and NI record for any one Permit number. Where data for more than one Permit number is included, separate Grand Total Records are needed for each one. **The totals of Tax and NI (excluding NIC Holiday claims) must always agree with the totals of the individual amounts shown on each Tax and NI record within the Permit number.**
- 2 The total of tax and NI may not agree with the payments made to the Collector of Taxes Accounts Office in which case once the return has been processed by the Inland Revenue National Insurance Contributions Office, the Inspector 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 now show the amount recovered by the employer and not the amount paid.**
- 5 For further information on Statutory Payments, see guidance in the Employer's 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	Error Category
1	1	1	Record Identifier	Must be the numeral '3'	1
2	2 - 12	11	Total of employer's and employee's National Insurance contributions within this Permit number	11 numeric characters In the format 000000000000 - 999999999999 This figure must equal the total of the individual amounts of contributions shown in each of the tax and NI records within the Permit number. (EXCLUDING NIC Holiday (Category P) values)	1
3	13	1	Negative NICs symbol	Alpha character 'R' where Field 2 represents a negative NICs figure OR space fill	1
4	14 - 25	12	Total of Tax (this employment) deducted within this Permit number	12 numeric characters in the format 000000000000 - 999999999999 This figure must equal the total of the individual amounts of tax shown in each of the tax and NI records within this Permit number	1

CA51/52 Section 8 - Record structure and Validation Rules

Field Number	Character position	Field Length	Field Description	Validation Rules	Error Category
5	26	1	Tax Refund symbol	Alpha character 'R' where field 3 represents a net refund of tax OR space fill	1
6	27 - 33	7	Number of Tax and NI records included within this Permit number	7 numeric characters to show the total number of tax and NI (Type 2) records submitted, in the range 0000000 - 9999999 Note: Sub-total records should not be included in this total	1
7	34 - 43	10	Total of SSP recovered within this Permit number	10 numeric characters in the range 0000000000 - 9999999999 representing the required figure in PENCE	1
8	44 - 53	10	Total of SMP recovered within this Permit number	10 numeric characters in the range 0000000000 - 9999999999 representing the required figure in PENCE (If entitled to Small Employers Relief a 100% figure should be quoted)	1
9	54 - 62	9	NIC compensation on SMP within this Permit number	9 numeric characters in the range 000000000 - 999999999 representing the required in PENCE	1
10	63 - 72	10	Total of SPP recovered within this Permit number	10 numeric characters in the range 0000000000 - 9999999999 representing the required figure in PENCE	1
11	73 - 81	9	NIC compensation on SPP within this Permit number	9 numeric characters in the range 000000000 - 999999999 representing the required figure in PENCE	1
12	82 - 91	10	Total of SAP recovered within this Permit number	10 numeric characters in the range 0000000000 - 9999999999 representing the required figure in PENCE	1
13	92 - 100	9	NIC compensation on SAP within this Permit number	9 numeric characters in the range 000000000 - 999999999 representing the required figure in PENCE	1

CA51/52 Section 8 - Record structure and Validation Rules

Field Number	Character position	Field Length	Field Description	Validation Rules	Error Category
14	101 - 109	9	NIC Holiday claimed within this Permit number	<p>9 numeric characters in the range 000000000 - 999999999 representing the required figure in PENCE</p> <p>This figure must equal the total of the individual amounts of category P contributions shown in each of the tax and NI records within this Permit number</p>	1
15	110 - 120	11	Total of Student Loan deductions collected within this Permit number	<p>11 numeric characters in the range 00000000000 - 99999999999 representing the required figure in POUNDS</p> <p>This figure must be equal to the total of the individual amounts of Student Loan Deductions</p>	1
16	121 - 131	11	Total of Tax Credits paid under this Permit number	<p>11 numeric characters in the range 00000000000 - 99999999999 representing the required figure in PENCE</p> <p>This figure must be equal to the total of the individual amounts of Tax Credit paid</p>	1
17	132 - 523	392	Spare	392 spaces	1
18	524 - 525	2	Control Characters (where appropriate) (Any two 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

CA51/52 Section 8 - Record structure and Validation Rules

End of data record (Record type 4)

Important notes

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

Field Number	Character position	Field Length	Field Description	Validation Rules	Error Category
1	1	1	Record Identifier	Must be the numeral '4'	1
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

Trailer labelling sequence

Reading of the tape by the Inland Revenue National Insurance Contributions Office at Newcastle will stop after the End of Data Record, but the block containing this record must be followed by a tape mark as described in paragraph 73 of this specification. This tape mark is the last mandatory item in the specification. Further data may be recorded to comply with the operating conditions of the sender's computer provided there is no departure from the appropriate tape layout described in pages 18 and 52-53.

CA51/52 Section 9 - If you are unhappy with our service

If you are dissatisfied with any aspect of the service you have received from Inland Revenue, you should complain to the Manager at the office you have been dealing with.

CA51/52 Section 10 - Data Protection

The Inland Revenue is a Data Controller under the Data Protection Act. We hold information for the purposes specified in our notification made to the Data Protection Commissioner, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do it will only be as the law permits, to check accuracy of information, prevent or detect crime, protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you as well as by others such as other government departments and agencies and overseas tax authorities. We will not give information about you to anyone outside the Inland Revenue unless the law permits us to do so.

Appendix I
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. Sub-Total Records

If Sub-totals are to be used within a Permit number, a record in the format specified on page 22 should be inserted **at the commencement** of each sub-group of employees records, i.e. immediately preceding the first Tax and NI contribution record in the group.

2. Permit Number (Record Type 1)

All permit numbers used must:

- consist of 12 characters
- are your own (i.e. clearly associated with your particular company).

If your company has merged, or responsibility for your payroll handed over to a payroll Bureau, new permit numbers must be requested.

If you have any queries regarding your live permit number(s) please seek advice from the Inland Revenue Magnetic Media Section on Tel. No. 0845 915 7156.

3. Tax District Number (Record Type 1)

The Tax District Number used must consist of 3 numeric characters

- the Tax District Number you use is that which is shown on the front cover of your Inland Revenue payslip booklet P30BC.
- the Tax District Number and Employer's PAYE Reference are shown together e.g. **848/A123**

4. Employer's PAYE Reference (Record Type 1)

Do not include the oblique sign, used to separate the Tax District Number and the Employer's PAYE Reference shown on the front cover of your Inland Revenue payslip booklet P30BC. This oblique sign is not part of either the Tax District Number or the Employer's PAYE Reference.

The Employer's PAYE Reference is that which is shown on the front cover of your Inland Revenue payslip booklet P30BC e.g. **848/A123**.

If you have any queries regarding either your Tax District Number or your Employer's PAYE Reference, please seek advice from your Inland Revenue Tax Office.

5. 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 **began** i.e. for the tax year 2003/2004 input 2003.

6. *Employer's 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's 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 be only shown within those payrolls containing employees who pay contracted-out NI contributions.

If you have any queries regarding your ECON please seek advice from the Inland Revenue, Services to Pensions Industry on Tel. 0845 915 0150.

7. *NIC Rebate (Record Type 2)*

Your employee and employer NIC Rebate should only be calculated on those earnings above the Lower Earnings Limit up to and including the Earnings Threshold.

NIC Rebate should be calculated using the following rates:

Employer:

- Contracted-Out Money Purchase Schemes = 1%
- Contracted-Out Salary Related Schemes = 3.5%

Employee:

- Contracted-Out Money Purchase Schemes = 1.6%
- Contracted-Out Salary Related Schemes = 1.6%

8. *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 (COMP/SHP) schemes).

Check that the SCON used was allocated by the Inland Revenue 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 please seek advice for COMP schemes from Services to Pensions Industry Helpline No. 0845 915 0150 or for COMP/SHP Schemes from IR (SPSS) Nottingham, Helpline No. 0115 974 1777.

9. *National Insurance Contributions Total (Record Type 3)*

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

From 2003/2004 negative amounts are indicated by correct completion of the field following the Total NICs field.

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

All spare fields should be completely space filled.

11. Disk Submitters

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

12. 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 II
Record Sequence for Flexible Diskettes & CD ROM

Record Sequence

Format of Flexible Diskettes & CD ROM *without* sub-total records

Layout		Record Type
a)	The first record must be the first (or only) PERMIT NUMBER RECORD (as described in Section 8)	RECORD TYPE 1
b)	Subsequent records must be TAX AND NATIONAL INSURANCE RECORDS (as described in Section 8); 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) Permit number which is the GRAND TOTAL RECORD (as described in Section 8)	RECORD TYPE 3
d)	The above sequence should be repeated until all schemes (Permit numbers) 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 ie. Files EYRS (see para 52)	

CA51/52 Appendix II

Format of Flexible Diskettes & CD ROM with sub-total records

Layout		Record Type
a)	The first record must be the first (or only) PERMIT NUMBER RECORD (as described in Section 8)	RECORD TYPE 1
b)	The next record must be a SUB-TOTAL RECORD indicating that all subsequent records prior to the next Sub-Total Record form a sub-group	RECORD TYPE 2 SUB-TOTAL
c)	Subsequent records must be TAX AND NATIONAL INSURANCE RECORDS relating to the first sub-group	RECORD TYPE 2
d)	These will be followed by further data as in b. and c. relating to the second, third or subsequent sub-groups until all employee data relating to this Permit number has been quoted	RECORD TYPE 2 SUB-TOTAL RECORD TYPE 2
e)	The following record must then be the final record for the first (or only) Permit number, being the GRAND TOTAL RECORD	RECORD TYPE 3
f)	The above sequence should be repeated until all schemes (Permit numbers) have been accounted for	RECORD TYPE 1 RECORD TYPE 2 RECORD TYPE 3
g)	Subsequent sets of records relating to the same Permit number 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 ie. file EYRS (see para 52)	
h)	Where Sub-Total records are used, these must NOT be counted as Type 2 (Tax & NI) records in the relevant Type 3 (Grand Total) record	

Appendix III
Record Sequence for Tapes & Cartridges

Format of Tapes & Cartridges without sub-total records

Layout		Record Type
a)	Computer system and user's header and volume labels, if any (see paragraph 73); these should be followed by:	LABELS IF ANY
b)	A single tape mark (as described in paragraph 73); a tape mark must always immediately precede the relevant end of year data as described below (except for users who produce tapes in standard ICL 1900 and ICL 2900 series format as described in page 18) this should be followed by:	TAPE MARK
c)	The first block of data in which the first record must be the first (or only) PERMIT NUMBER AND EMPLOYER IDENTIFICATION RECORD (as described in Section 8)	RECORD TYPE 1
d)	Subsequent records must be TAX AND NATIONAL INSURANCE RECORDS (as described in Section 8); the record relating to the last employee being followed by:	RECORD TYPE 2 RECORD TYPE 2 RECORD TYPE 2 RECORD TYPE 2
e)	The final record for the first (or only) Permit number; being the GRAND TOTAL RECORD (as described in Section 8); this should be followed immediately, i.e. within the same block if space permits by:	RECORD TYPE 3
f)	Further data as in c to e relating to a second, third or subsequent Permit number followed by:	RECORD TYPE 1 RECORD TYPE 2 RECORD TYPE 2 RECORD TYPE 3
g)	The END OF DATA RECORD (as described in Section 8) the block may be terminated at this point or may be space filled to the standard block length selected by the user; this block should be followed by:	RECORD TYPE 4
h)	A terminating tape mark (see Section 8) followed by:	TAPE MARK
i)	Any data, labels, etc required by the user or user's system	LABELS, ETC

Format of Tapes & Cartridges with sub-total records

Layout		Record Type
a)	Computer system and user's header and volume labels, if any (see paragraph 73); these should be followed by:	LABELS IF ANY
b)	A single tape mark (as described in paragraph 73); a tape mark must always immediately precede the relevant end of year data as described below (except for users who produce tapes in standard ICL 1900 and ICL 2900 series format as described in page 18) this should be followed by:	TAPE MARK
c)	The first record in the first block of data on a tape must be the first (or only) PERMIT NUMBER AND EMPLOYER IDENTIFICATION RECORD (as described in Section 8)	RECORD TYPE 1
d)	The next record must be a SUB-TOTAL RECORD indicating that all subsequent records prior to the next Sub-Total Record form a sub-group	RECORD TYPE 2 SUB-TOTAL
e)	Subsequent records must be TAX AND NATIONAL INSURANCE RECORDS relating to the first sub-group	RECORD TYPE 2
f)	These will be followed by further data as in d. and e. relating to the second, third or subsequent sub-groups until all employee data relating to this Permit number has been quoted	RECORD TYPE 2 SUB-TOTAL RECORD TYPE 2
g)	The following record must then be the final record for the first (or only) Permit number, being the GRAND TOTAL RECORD	RECORD TYPE 3
h)	This should be followed immediately within the same block (if space permits) by further data as in c. to g. relating to the second, third or subsequent Permit number until the Grand Total Record for the final Permit number has been reached. (Where Sub-Total Records are used these must NOT be counted as Tax and National Insurance Records in the relevant Grand Total Record)	RECORD TYPE 1 RECORD TYPE 2 SUB-TOTAL RECORD TYPE 2 RECORD TYPE 3
i)	This should be followed immediately within the same block (if space permits) by the END OF DATA RECORD. The block may be terminated at this point, or, space filled records may be inserted up to the standard block length selected by the user; this block should be followed by:	RECORD TYPE 4
j)	A terminating tape mark (see Section 8) followed by:	TAPE MARK
k)	Any data, labels, etc required by the user or user's system	LABELS ETC.

Amendment 1: February 2003

Page 28: Field 24 - amendment to 'Note'

OVERVIEW OF TECHNICAL SPECIFICATIONS ALLOCATION OF P14 ITEMS TO DATA FIELDS

For help to fill in this form, see Employer's Help Book, E10

Please use **black ink** and write firmly to ensure your entries are clear on all three sheets. £ spaces should be filled from the right hand side.

P14 End of Year Summary **2003-04**

004

Please detach sheets and make separate bundles of National Insurance and Tax copies before despatch

Your name and address as employer
Field 9 (36)

Inland Revenue office name
Field 6 (40)

Employer's PAYE reference
Field 4 (3) / Field 5 (7)

Field 10 (60)

For employer's use

004

Tax Year to 5 April **2 0 0 4**

Employee's private address (if known)
Field 8 (27)
Field 9 (27)
Field 10 (27)
Field 11 (27)
Field 12 (8) Postcode

Employee's details

National Insurance number
Field 16 (9)

Date of birth in figures (if known)
Day Month Year
Field 6 (8)

Sex
'M' - male, 'F' - female
Field 7 (1)

Surname
Field 3 (20)

First two forenames
Field 4 (7) Field 5 (7)

Works/payroll no. etc
Field 2 (14)

Expenses payments and benefits paid to directors and employees:
Complete form P11D or P9D if appropriate and provide a copy of the information to your employee by 6 July. See Employer's Further Guide to PAYE and NICs, CWG2, for more details.

National Insurance contributions in this employment (Note: LEL = Lower Earnings Limit, ET = Earnings Threshold, UEL = Upper Earnings Limit)

NIC table letter	Earnings at the LEL (where earnings are equal to or exceed the LEL)(whole £s only) From col.1a on P11		Earnings above the LEL, up to and including the ET (whole £s only) From col.1b on P11		Earnings above the ET, up to and including the UEL (whole £s only) From col.1c on P11		Total of employee's and employer's contributions From col.1d on P11		If amount in col.1d is a minus amount, enter 'R' here	Employee's contributions due on all earnings above the ET From col.1e on P11		Scheme Contracted-out Number (For Contracted-out Money Purchase schemes OR Contracted-out Money Purchase Stakeholder Pension schemes only)
	1a	£	1b	£	1c	£	1d	£ p		1e	£ p	
	Field 19 (4)		Field 20 (4)		Field 21 (5)		Field 22 (9)	•	Field 23 (1)	Field 24 (8)	•	S Field 25 (9)
	Field 48 (4)		Field 49 (4)		Field 50 (5)		Field 51 (9)	•	Field 52 (1)	Field 53 (8)	•	S Field 54 (9)
	Field 57 (4)		Field 58 (4)		Field 59 (5)		Field 60 (9)	•	Field 61 (1)	Field 62 (8)	•	S Field 63 (9)
	Field 66 (4)		Field 67 (4)		Field 68 (5)		Field 69 (9)	•	Field 70 (1)	Field 71 (8)	•	S Field 72 (9)

Statutory payments in this employment

Statutory Sick Pay (SSP) 1f		Statutory Maternity Pay (SMP) 1g		Statutory Paternity Pay (SPP) 1h		Statutory Adoption Pay (SAP) 1i	
£	p	£	p	£	p	£	p
Field 27 (6)	•	Field 28 (8)	•	Field 29 (6)	•	Field 30 (6)	•

Pay and Income Tax details

	Pay	£	p	Tax deducted	£	p
In previous employment(s)	Field 34 (9)	•		Field 35 (9)	•	
In this employment	Field 44 (9)	•		Field 32 (9)	•	
Total for year		•			•	

Date of starting if during tax year to 5 April 2004
Day Month Year
Field 36 (8)

Date of leaving if during tax year to 5 April 2004
Day Month Year
Field 37 (8)

Employee's Widows & Orphans/Life Assurance contributions in this employment
Field 40 (4)

* Final tax code
Field 14 (7) Field 15 (1)

Enter 'R' in this box if net refund
Field 33 (1)

Student Loan Deductions in this employment (whole £s only)
From col.1j on P11
£
Field 41 (5)

Tax Credits in this employment
From col.9 on P11
£ p
Field 42 (7)

Payment in Week 53: if included in Pay and Tax totals, enter Field 43 (1) '53', '54' or '56' here (See Employer's Further Guide to PAYE and NICs, CWG2)

For official use
Field 18 (1)
Field 47 (1)
Field 56 (1)
Field 65 (1)

ADDITIONAL INFORMATION FOR TYPE 1 (PERMIT) RECORD

Field 1 (1) RECORD IDENTIFIER. Must = "1"

Field 2 (12) PERMIT NUMBER. Will be notified to the employer by the Inland Revenue National Insurance Contributions Office

Field 3 (16) SPARE

Field 7 (6) SPARE

Field 8 (4) Year in which tax year began

Field 11 (9) EMPLOYER'S CONTRACTED OUT NUMBER. Must be included if held by Company

Field 12 (329) SPARE

Field 13 (2) CONTROL CHARACTERS (where appropriate)

ADDITIONAL INFORMATION FOR TYPE 2 (TAX & NI) RECORD

Field 1 (1) RECORD IDENTIFIER. Must = "2"

Field 17 (25) SPARE

Field 26 (3) SPARE

Field 31 (9) TOTAL GROSS PAY THIS EMPLOYMENT
Must = field 44 plus field 38

Field 38 (5) SUPERANNUATION. Employers can, if they so wish, show details of employee superannuation contributions under net pay arrangement to an approved pension scheme. In such a case, these contributions are recorded in field 38. Otherwise, field 38 must = "00000"

Field 39 (1) SUPERANNUATION REFUND SYMBOL. Must = "R" if in the rare case, the amount in field 38 constitutes a refund to the employee. Otherwise, field should = 1 space

Field 45 (1) PENSIONER INDICATOR

Field 46 (1) DIRECTOR INDICATOR. Employers can, if they so wish, show that the employee is a Pensioner or a Director. In such a case, fields 45 and 46 should show "P" and/or "D" respectively. Otherwise, fields should = 1 space

Field 55 (6) SPARE

Field 64 (9) SPARE

Field 73 (11) SPARE

Field 74 (2) CONTROL CHARACTERS (where appropriate)

* Field 13 (1) SPARE FIELD - This field is reserved for use should the Scottish Variable Rate be introduced

† Field 43 (1) For magnetic media submissions, week 53 should be "3" NOT "53" or "X"

This leaflet gives general guidance only and should not be treated as a complete and authoritative statement of the law.

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