









RTI Import File Guide 2018-19

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Full Payment Submission Import File

Colour Key

	Required on every return (if applicable)		RTI BACS Cross Reference (If applicable)
	Starter Information (If applicable)		Required once if ShPP Claimed
	Leaver Information (If applicable)		Miscellaneous

Field Name	Description	Guidance
NINO	<p>An employee is required by law to give you their National Insurance number, so you should ask for it as soon as they start working for you.</p> <p>A National Insurance number consists of two letters, followed by six numbers, followed by one letter, A, B, C or D.</p> <p>You should not use a made up number, a default number or one belonging to someone else.</p> <p>If your employee does not have a National Insurance number send a National Insurance number Verification Request (NVR).</p> <p>You must show an employee's National Insurance number on all RTI submissions where it is known.</p>	On every employment record (if known).
Title	Enter Mr, Mrs, Miss, Ms or other title.	On every employment record (if known).
Forename 1 Forename 2	<p>Use your employee's first full forename and don't use nicknames or familiar names (for example, don't enter Dave instead of David or Maggie instead of Margaret).</p> <p>Do not include extra information in this field, such as 'staff' or 'temp'.</p> <p>You must show an employee's forename or initials on all RTI submissions.</p>	On every employment record (if known).
Initials	If you don't know your employee's full forename(s), enter the	On every

	<p>initial(s) of the forename(s) in the 'initials' field.</p> <p>HMRC would prefer you not to use initials, so if you do know your employee's full forename(s) please enter this in the appropriate fields.</p> <p>You must show an employee's forename(s) or initial(s) on all RTI submissions.</p>	employment record if forename not known - at least one forename or initial must be supplied.
Surname	<p>You must show an employee's surname or family name on all RTI submissions.</p> <p>Make sure that the surname or family name is spelt correctly and in the correct field.</p>	On every employment record.
Address 1	Enter your employee's current residential address.	On every employment record.
Address 2	Enter a second line of the employee's current residential address	
Address 3		
Address 4		
Postcode	Enter a valid UK postcode. Do not make an entry here if your employee's address is in a foreign country, Channel Islands or Isle of Man.	
Country	Make an entry here if your employee's address is outside the UK, Channel Islands and Isle of Man.	
Birthdate	<p>Enter the date of birth of your employee. Do not use a fictitious or default date of birth. Make sure the date of birth is shown correctly.</p> <p>You must show an employee's date of birth on all RTI submissions.</p> <p>Note: If you have indicated 'Yes' at [Payment to a non individual], date of birth is not required.</p>	On every employment record.
Gender	<p>Enter 'M' (male) or 'F' (female).</p> <p>You must show an employee's current gender on all RTI submissions.</p>	On every employment record.
PayID	If you have a unique identifier (payroll number or works number) for this employee and wish to see this on HMRC output, enter it here exactly	On every

	<p>as you would like it to appear. The Payroll ID supplied will overwrite any Payroll ID held by HMRC if the two items below are completed.</p> <p>If an employee has more than one employment in the PAYE scheme then each employment should have a unique payroll ID. More than one employment means at any time in the PAYE scheme, so this covers multiple employments or, if an employee leaves and is re-employed then a different payroll ID should be used and you should start their year to date information again as 0.00.</p> <p>You should never re-use a previous payroll ID. A different Payroll ID must be used even if the employee is re-employed in a different tax year.</p>	employment record (if applicable).
PayID Changed	<p>Indicator that Payroll ID for this employment, if present on last submission, has changed this pay period.</p> <p>If entry needed indicate 'Yes'.</p>	Only if payroll ID changed since previous submission.
Old PayID	<p>Old Payroll ID for this employment.</p> <p>If you have indicated 'Yes' above, enter the unique identifier (payroll number or works number) for this employee that you supplied to HMRC on your previous submission(s).</p> <p>This should only be completed if the Payroll ID has changed.</p> <p>In a very few limited circumstances the Old Payroll ID may not be obtainable. In those circumstances only omit this field.</p>	Only if payroll ID changed since previous submission.
Irregular Emp	<p>Indicate 'Yes' if your employee is paid on an irregular basis, for example;</p> <ul style="list-style-type: none"> casual or seasonal employees whose employment contract continues employees on maternity leave, long term sick leave or leave of absence and will not be paid for a period of three months or more – but you still regard them as employees <p>HMRC will check if employees have not been paid for a specific period of time and will treat them as having left that employment. To avoid that happening for employees who do not get paid regularly, we ask that you use the irregular payment pattern indicator on every FPS submitted for that employee.</p>	On every employment record (if applicable).
Tax Code	<p>Enter the tax code operated. There are three valid formats:</p> <ol style="list-style-type: none"> Numbers followed by a suffix letter (L, M, N, P, T or Y), for example 870L K followed by numbers, for example K73 BR, 0T, D0, D1, NT <p>Do not indicate here if the code is non-cumulative.</p>	On every employment record.
Week1/Month1	Indicate 'Yes' if the code is operated on a week 1/month 1 basis.	On every

	<p>This is where you are calculating tax in a non-cumulative basis for one of the following reasons:</p> <ul style="list-style-type: none"> • HMRC have told you to do this on a coding notice • You have a new employee and the instructions tell you to use the tax code on a week 1/month 1 basis 	employment record (if applicable).
Tax Regime	<p>Indicate 'S' if Scottish Rate of Income Tax (SRIT) operated.</p> <p>The Tax Regime item will automatically be populated on the submission file if the tax code field includes an 'S' prefix. If this is the case, an 'S' does not need to be populated in this field.</p>	On every employment record (if applicable).
Payment Date	<p>Enter the payment date for your employee.</p> <p>If the payment date falls on a 'non-banking day' show the payment as having been made on the regular payday.</p> <p>See https://www.gov.uk/running-payroll/fpsafter-payday</p>	On every employment record.
Late Reporting Reason	<p>If you are reporting late provide a reason why you have not been able to meet the on or before obligation. You will select the relevant category from the choices below. A reason will be supplied, where applicable, to each payment separately within the FPS</p> <p>A – Notional payment: Payment to Expat by third party or overseas employer B – Notional payment: Employment related security C – Notional payment: Other D – Payment subject to Class 1 NICs but P11D/P9D for tax F – No requirement to maintain a Deductions Working Sheet or Impractical to report work done on the day G – Reasonable excuse H – Correction to earlier submission</p> <p>You should not provide a reason where non of the above apply.</p>	If applicable for this payment
Frequency	<p>Make one entry from the following:</p> <ul style="list-style-type: none"> • W1 (Weekly) • W2 (Fortnightly) • W4 (4 Weekly) • M1 (Calendar Monthly) • M3 (Quarterly) • M6 (Bi-annually) • MA (Annually) • IO (One-off*) • IR (Irregular) <p>*A 'one-off' is where someone is employed to do a one-off piece of work, say, for one week or month, and only receives one payment. This differs from the other pay frequencies where an employee remains in your employment although paid on an irregular, quarterly or annual basis.</p>	On every employment record.
Hours Worked	Indicate one of the following 5 bandings that is most appropriate	On every

	<p>to your employee, based on the number of hours you expect them to normally work in a week:</p> <p>A (Up to 15.99) B (16-23.99 hrs) C (24-29.99 hrs) D (30 hrs or more) E (Other)</p> <p>If your employee is on paid leave, for example annual leave or sick leave, please report the normal hours worked. If you consider A, B, C, or D are not appropriate then indicate E. You should only select E if your employee does not have a regular pattern of employment, or if the payment relates to an occupational pension or annuity. It is important to record the correct number of hours your employee has worked to help ensure they receive the right amount of benefits and tax credits they are entitled to. For more about this follow the link below to 'How to work out usual working hours for your tax credits claim'. https://www.gov.uk/claim-tax-credits/working-hours</p>	employment record.
Week No	<p>If your payroll is weekly, fortnightly or 4 weekly, enter the tax week number that applied to the tax calculation for the payment. e.g. for a 4 weekly payroll this data item will equal 4 for all pay days between 6th April and 3rd May</p> <p>You can find further advice in CWG2 Employer Further Guide to PAYE/NICs.</p>	One of 'Week No' or 'Month No' is required on every employment record.
Month No	<p>If your payroll is monthly, enter the month number corresponding with that particular pay day.</p> <p>You can find further advice in CWG2 Employer Further Guide to PAYE/NICs.</p>	One of 'Week No' or 'Month No' is required on every employment record.
Periods Covered	<p>Enter '1' if your employee is paid at regular intervals, for example, weekly, monthly, multiples of weeks or months.</p> <p>However, if your employee gets paid in advance or arrears for more than one earnings period, then you should reflect the number of earnings periods covered. For example, if your employee is paid 1 weeks wage and 2 weeks wages paid in advance for holidays the number of EPs covered is 3 and you should enter '3'.</p> <p>You can find guidance on earnings periods in HMRC's booklet CWG2 Employer Further Guide to PAYE/NICs (pages 30-31) https://www.gov.uk/government/publications/cwg2-further-guide-to-pay-and-national-insurance-contributions</p> <p>For occupational pensioners enter '1'.</p>	On every employment record.
Taxable Pay	Enter your employee's 'taxable pay in this pay period' in this employment including:	If applicable for this payment.

	<ul style="list-style-type: none"> • All pay, including wages, salaries, fees, overtime, bonuses and commission • Pension income from registered pension schemes • Employer-financed retirement benefits schemes • All Statutory Payments • Payrolled benefits in kind <p>Certain benefits – You can find guidance on this in HMRC's booklet CWG2 Employer Further Guide to PAYE/NICs (pages 62-67). https://www.gov.uk/government/publications/cwg2-further-guide-to-payee-and-national-insurance-contribution</p> <p>Minus any authorised deductions under the 'net pay arrangements' for superannuation contributions, or payroll giving schemes.</p>	
Taxable Pay To Date	<p>Enter your employee's 'Total taxable pay to date' within the tax year, including this payment. Do not include taxable pay from any previous employment.</p> <p>Enter the cumulative amount in your employment since last 5th April for the following:</p> <ul style="list-style-type: none"> • All pay, including wages, salaries, fees, overtime, bonuses and commission • Pension income from registered pension schemes • Employer-financed retirement benefits schemes • All Statutory Payments • Payrolled benefits in kind • Certain benefits – You can find guidance on this in HMRC's booklet CWG2 Employer Further Guide to PAYE/NICs (pages 62-67) https://www.gov.uk/government/publications/cwg2-further-guide-to-payee-and-national-insurance-contribution <p>Minus any authorised deductions under the 'net pay arrangements' for superannuation contributions, or payroll giving schemes.</p>	On every employment record (YTD).
Tax Deducted or Refunded	Enter the numeric value of tax deducted or refunded from this payment.	If applicable for this payment.
Tax To Date	<p>Enter the total tax to date in this employment within the tax year, including this payment.</p> <p>Do not include tax deducted from any previous employment.</p>	On every employment record (YTD).
NILetter	Enter the National Insurance category letter(s) used in this pay period. You can find guidance on NICs category letters at	If applicable for this payment.

	https://www.gov.uk/nationalinsurance-rates-letters/category-letters	if multiple NI categories have been used during the year, each category should be shown for the remainder of the year. There are additional fields at the end of the file for the multiple NI categories to be reported.
Gross Earnings For NICs In Period	Enter your employee's total gross earnings subject to NICs in this pay period, include pay below the lower earnings limit (LEL) and above the upper earnings limit (UEL). For example, an employee earning £50 every week would show £50.00. While an employee earning £5,000.00 per week would show £5,000.	
Gross Earnings For NICs YTD	Enter your employee's total gross earnings subject to NICs to date within the tax year, include pay below the lower earnings limit (LEL) and above the upper earnings limit (UEL). For example, an employee earning £50 every week would show £50.00 in week 1 and £500.00 in week 10. While an employee earning £5,000.00 per week would show £5,000.00 (week 1) and £50,000.00 (week 10).	
LEL YTD	Enter your employee's total earnings included in gross pay for NICs at the lower earnings limit (LEL) to date. This will always be a multiple of the LEL. Do not include earnings that did not reach the LEL in any earnings period.	Once sent it should be supplied for the remainder of the tax year (YTD) - if multiple NI categories have been used during the year, each category must be shown for the remainder of the year (including 0.00 values)
LEL to PT YTD	Enter your employee's total earnings included in gross pay for NICs above the LEL, up to and including the primary threshold (PT) to date. If NICs Tables are used, the amount entered will be in whole pounds only – there should be no pence. If the exact percentage method is used, the amount entered will be in pounds and pence, unless earnings reach or exceed the PT in which case the entry will be in whole pounds only.	
PT to UEL YTD	Enter your employee's total earnings included in gross pay for NICs above the PT, up to and including the upper earnings limit (UEL) to date.	
Employer NIC	Enter the total of employer's NICs payable in this pay period.	
Employer NIC To Date	Enter the total of employer's NICs payable year to date.	
Employee NIC	Enter the total employee's NICs payable in this pay period.	
Employee NIC To Date	Enter the total employee's NICs payable year to date.	
Non Tax Or NI Payments	Enter value of other payments made to your employee that are not salary or wages and subject to neither tax nor National Insurance contributions. For example, a season ticket loan advance and certain travel and subsistence costs.	
Deds From Net Pay	Enter value of deductions made from your employee's net pay after deductions for tax, National Insurance and Student Loans.	If applicable for this payment.

	For example, pension contributions that are not paid under a net pay arrangement, trade union subscriptions, subscriptions for health cover, and attachment of earnings orders.	
Pay After Deds	Enter your employee's net pay after statutory deductions for tax, National Insurance and Student Loans only. Do not include payments entered at; <ul style="list-style-type: none"> • 'Value of payments not subject to tax or NICs in pay period', and • 'Value of deductions from net pay in pay period' 	If applicable for this payment.
Benefits Taxed Via Payroll	Enter the value of benefits in kind on which PAYE has been operated, via the payroll in this pay period. Benefits can only be taxed in this way with the prior agreement of HMRC. (Completion of this box does not negate the need for completion of a form P11D at the end of the tax year.)	If applicable for this payment.
Benefits Taxed Via Payroll YTD	Enter the value of benefits in kind on which PAYE has been operated, via the payroll, to date in this employment within the tax year.	If applicable for this payment.
Employee Pen Cont Paid	Enter the amount of pension contributions your employee paid under 'net pay arrangements' in this pay period. You can find guidance on 'net pay arrangements' at https://www.gov.uk/government/publications/cwg2-further-guide-to-payee-and-national-insurance-contributions	Once sent it must be supplied for the remainder of the tax year.
Employee Pen Cont Paid YTD	Enter the amount of pension contributions your employee paid under 'net pay arrangements' to date in this employment within the tax year.	If applicable for this payment.
Items Subject To Class 1NIC	Enter the value of items which have been included in gross earnings when assessing Class 1 NICs but not taxed under PAYE, as defined in HMRC's booklet CWG2 Employer Further Guide to PAYE/NICs (pages 62-67). https://www.gov.uk/government/publications/cwg2-further-guide-to-payee-and-national-insurance-contributions For example, charitable deductions (payroll giving), non-cash vouchers, payments of employee's personal liabilities to third party such as home utility bills paid by employer.	Once sent it must be supplied for the remainder of the tax year.
Employee Pen Cont Not Paid	Enter the deductions made for pension contributions that are not made under 'net pay arrangements' in this pay period.	If applicable for this payment.
Employee Pen Cont Not Paid YTD	Enter the deductions made for pension contributions that are not made under 'net pay arrangements' to date in this employment within the tax year.	If applicable for this payment.
Student Loan Recovered	Enter the student loan deductions in this pay period. You can find guidance on calculating student loans deductions	Once sent it must be

	at https://www.gov.uk/new-employee/student-loans	supplied for the remainder of the tax year.
Student Loan Plan Type	Enter the plan type (1 or 2) in use for the student loan repayment in this pay period.	Mandatory if [Student Loan Recovered] has been entered for the pay period.
Student Loan To Date	Enter the total student loans repayment recovered to date in this employment within the tax year, including this payment.	If applicable for this payment.
SMPYTD	Enter the total SMP paid in the tax year to date in this employment.	Once sent it must be supplied for the remainder of the tax year (YTD).
SPPYTD	Enter the total SPP paid in the tax year to date in this employment.	
SAPYTD	Enter the total SAP paid in the tax year to date in this employment.	
ShPPYTD	Enter the total Shared Parental pay (ShPP) paid in the tax year to date in this employment.	
On Strike	Indicate 'Yes' if your employee's pay in this pay period has been reduced due to being on strike.	If applicable for this payment.
Unpaid Absence	Do not complete this field at present	If applicable for this payment.
Aggregated Earnings	<p>Indicate 'Yes' if earnings from more than one job have been added together to calculate National Insurance contributions (NICs).</p> <p>You must indicate on each employment where you have aggregated earnings from all jobs to assess NICs, where your employee has:</p> <ul style="list-style-type: none"> a) more than one job with you; b) two or more jobs with different employers who in respect of those jobs carry on business in association with each other. <p>You can find guidance on aggregated earnings in HMRC's booklet CWG2 Employer Further Guide to PAYE/NICs (pages 31-44)</p> <p>https://www.gov.uk/government/publications/cwg2-further-guide-to-pay-and-national-insurance-contributions</p>	
Occ Pen Indicator	Indicate 'Yes' for the first and every payment of pension or income provided from registered pension schemes (including annuities, income from drawdown arrangements and trivial	If applicable for this payment.

	commutation payments) to an individual.	
Trivial Commutation Payment	Enter the total amount of lump sum paid . You must also enter the taxable element of this amount in the 'taxable pay to date' and the 'taxable pay in this period' fields, and any non-taxable amount in the 'non tax or NIC payment' field.	If applicable for this payment.
Trivial Commutation Payment Type	Type of lump sum paid in place of small pension (other than lump sum death benefits and on serious ill-health). Indicate one of the following; A (Trivial commutation lump sum (TCLS)) B (Other lump sum (personal/non-occupational pension scheme)) C (Other lump sum (occupational/public service pension scheme))	If applicable for this payment.
Payment To A Non Individual	Indicate 'Yes' where payments are made to a body, such as personal representative, trustee or corporate organisation.	If applicable for this payment.
Directors NIC	If a payment of earnings is made to a company director you must enter either 'AN' or 'AL' to indicate which method of calculation has been used to calculate NICs: <ul style="list-style-type: none"> • enter 'AN' if you have applied an annual or pro-rata annual earnings period when calculating NICs • enter 'AL' if you have used the alternative method See booklet CA44 for detailed information about paying National Insurance contributions (NICs) for company directors https://www.gov.uk/government/publications/ca44-national-insurance-for-company-directors Do not make an entry if a payment of earnings is made to someone other than a company director.	If applicable for this payment.
Tax Week Of Appt Of Director	If the payment of earnings is made to a company director who was appointed after week 1 of the current tax year, enter the tax week number the director was appointed.	To be sent once during the tax year the directorship began (if applicable).
Start Date	Make an entry here at the time of reporting the first payment to your employee. Do not include the starting date if it has already been reported in an earlier submission. There is no longer a separate process to notify HMRC of new	To be sent on starter notification only. .

	starters; new starter details must be included in the first RTI submission reporting the first payment.	
Start Dec	<p>If you have entered a 'Starting Date' above, you must complete this declaration. This declaration does not apply for new occupational pensioners and employees seconded to work in the UK.</p> <p>When your employee starts you should ask them to confirm whether:</p> <p>A. this is their first job since the start of the tax year (6th April)</p> <p>B. this is currently their only job</p> <p>C. they have another job or pension</p>	To be sent on starter notification only.
Has Student Loan	<p>If your employee is repaying a student loan through your payroll indicate 'Yes'.</p> <p>You can find guidance on Student Loan deductions at https://www.gov.uk/new-employee</p>	To be sent on starter notification only.
<p>Seconded Employees - Only one of the following three indicators should be present if your employee is seconded to work in the UK</p> <p>A Seconded Employee is someone who has been sent to work in the UK by their overseas employer but still has a contract with their overseas employer.</p> <p>**A seconded employee includes:</p> <ul style="list-style-type: none"> • individuals working wholly or partly in the UK for a UK resident employer on assignment whilst remaining employed by an overseas employer. • individuals assigned to work wholly or partly in the UK at a recognised branch of their overseas employer's business • all individuals included by an employer within a dedicated expatriate scheme or an expatriate modified PAYE scheme (EPM6). <p>The [EEA Citizen] and [EMP6] indicators also only apply if your employee is seconded to work in the UK.</p> <p>You can find guidance in HMRC booklet CWG2 Employer Further Guide to PAYE/NICs(pages 50-61). https://www.gov.uk/government/publications/cwg2-further-guide-to-payee-and-national-insurance-contributions</p>		
Seconded (183 days or more)	If your employee has been seconded to work in the UK and intends to live in the UK for more than six months indicate 'Yes'	To be sent on starter notification only (if applicable).
Seconded (less than 183 days)	If your employee has been seconded to work in the UK and intends to live in the UK for less than six months indicate 'Yes'.	
Seconded (In Out)	If your employee has been seconded to work in the UK and will be working for you both inside and outside the UK, but will be living abroad indicate 'Yes'.	

EEA Citizen	If your employee is from a country in the European Economic Area indicate 'Yes'.	
EPM6	If this submission relates to an EPM6(Modified) Scheme for tax equalised expatriate employees indicate 'Yes'. http://www.hmrc.gov.uk/manuals/pommanual/payee82002.htm	
Occ Pen Bereaved	Indicator that an Occupational pension is being paid because they are a recently bereaved Spouse/civil partner. If entry needed indicate 'Yes'.	To be sent on starter notification only (if applicable).
Occ Pen Amount	Make an entry here for all new occupational pension and annuity cases , including pence. For example 1200.60 Enter the full annual amount of the pension, do not pro-rata it from the start date. If the payment is flexibly accessing pension rights, enter the amount of the first payment made If you have indicated 'Yes' above, there must be a numeric entry here, including pence.	
Passport Number	Enter your employee's passport number, including UK or non UK passports. You enter the passport number where you have collected it as part of your checks that the employee is entitled to work in the UK.	Should be sent once, if held.
Leaving Date	Enter the date your employee stopped working for you, at the time of reporting the final payment to your employee. There is no longer a separate process to notify HMRC when an employee leaves your employment; this information must be included in the RTI submission reporting the employee's final payment.	
Payment After Leaving	Indicate 'Yes' when a payment is being made after you have made a submission with a leaving date and the employee has not been re-employed, for example a payment after leaving. You can find guidance on payments after leaving at https://www.gov.uk/employee-leaving	Only if date of leaving has already been sent.
Partners NINO	Enter your employee's partner's National Insurance number from the form your employee gives you, to apply for Shared Parental Pay.	To be sent once Shared Parental Pay claimed.
Partners Forename 1	Enter your employee's partner's forename or given name from the form your employee gives you, to apply for Shared Parental Pay. Do not use nicknames or familiar names (for example, do	

Partners Forename 2	not enter Dave instead of David or Maggie instead of Margaret).	
Partners Initials	If you don't know your employee's partner's full forename(s), enter their initial(s) in the 'initials' field.	
Partners Surname	Enter your employee's partner's surname or family name from the form your employee gives you, to apply for Shared Parental Pay.	
BACS Random String	<p>The four character random string inserted or to be inserted in the Std 18 payment file – the solidus "/" plus the three character random value.</p> <p>Employers paying their staff via Bacs using their own Service User Number (SUN) either directly using Bacs Approved Solution Software or indirectly via a Bacs Approved Bureau are required to include a cross reference (hash) in both the RTI submission and the standard 18 payment instruction. Employers who use Extended Transmission Service (ETS) or SwiftNet Transmission Service (STS), to submit Standard 18 payment instructions should also include a hash in the Standard 18.</p>	Optional
Originator Sort Code	the sort code of the originator's bank	
Recipient Sort Code	the sort code of the recipient's bank	
Amount In Pence	the amount of BACS payment in pence	
Flexible drawdown taxable payment	<p>Enter the taxable element of any payment under [Flexibly accessing pension rights] or [Pension Death Benefit].</p> <p>You must also include this amount in the [taxable pay] and [taxable pay to date] fields.</p>	If applicable for this payment.
Flexible drawdown non-taxable payment	<p>Enter the non-taxable element of any payment under [Flexibly accessing pension rights] or [Pension Death Benefit].</p> <p>You must also include this amount in the [Non Tax Or NI Payments] field.</p>	
Pension Death Benefit	Indicate 'Yes' if any part of the payment is a lump sum death benefit, or a death benefit paid as drawdown, an annuity or pension.	
Flexibly accessing pension rights	Indicate 'Yes' if any part of the payment is the employee flexibly accessing their pension. This includes payment of a flexi-access drawdown pension or an uncrystallised funds pension lump sum.	
Serious ill health lump sum	<p>Indicate 'Yes' if any part of the payment is a serious ill-health lump sum payment (Optional inclusion in appropriate submissions until April 2018).</p> <p>If completed you must also complete either one or both of Flexible drawdown taxable payment and Flexible drawdown non-taxable payment</p>	

<p>The following new items have been added for reporting payrolled benefits. They need to be reported on the first FPS submitted each tax year and on the FPS following a change e.g.</p> <ul style="list-style-type: none"> • A new/different car is made available to the employee or a car is no longer made available • You become aware that information previously provided is incorrect or needs amendment • Accessories are added to the car after information was submitted on the FPS (or any other change which would cause the cash equivalent to change) • Private fuel is made available/withdrawn. <p>The import template includes columns for up to two sets of data relating to payrolled benefits but additional cars can be added by including additional columns appended with the sequence number e.g. [Make and Model of car 3], [Make and Model of car 4] etc.</p>		
Make and model of car	Make and model of car you are payrolling	
CO2 emissions	<p>Approved CO2 emissions figure of car you are payrolling</p> <p>The Co2 value does not apply to cars first registered before 1998 and there may be rare models that do not have a Co2 value, for instance imports from overseas. For these cars enter X in this field.</p>	
Fuel type	<p>Fuel type of car you are payrolling.</p> <p>You should enter either D (diesel cars) or A (all other cars).</p>	
Car identifier	A unique identifier for the car you are payrolling, car registration number is recommended.	
Amendment indicator	<p>A genuine amendment is an update for a car that has previously been reported for the same [PAYE] Scheme/Employee within the same tax year.</p> <p>The indicator should be marked as a 'Y' for 'Yes' if a correction is required during the tax year.</p> <p>If there is no correction required or it is a new entry, an 'N' should be reported.</p>	
Calculated price	<p>List price added to price of any accessories, minus capital contribution paid by the employee.</p> <p>Please note that payments for private use or amounts 'made good' are not required in this field.</p>	
Date car was available from	<p>First date car was made available to employee within tax year or 6th April if car is provided from the start of a tax year. The start date needs to be entered on the next FPS after the car has been made available. If an employee is paid, say quarterly, then it is that first payment when the information is required.</p> <p>This 'available from' date is resent each time car data is reported.</p>	

Cash equivalent of car	<p>Value of car benefit to be payrolled during tax year. Complete this field with the 'expected' cash equivalent when sending information for the first time for a new/changed car.</p> <p>If the 'cash equivalent' changes or the amount reported is incorrect, mark it as an amendment and enter the updated/correct amount.</p>	
Date car was available to	Last date payrolled car was available to employee within tax year. This field needs to be completed when a car is no longer made available.	
Date free fuel provided	First date payrolled free fuel was made available to employee within tax year. This field needs to be completed with either the 6th April if fuel is provided from the start of a tax year or the date you actually provided it.	
Cash equivalent of fuel	<p>Value of fuel benefit to be payrolled during tax year. Complete this field with the 'expected' cash equivalent of fuel.</p> <p>If the 'cash equivalent' changes or the amount reported is incorrect, mark it as an amendment and enter the updated/correct amount.</p>	
Date free fuel withdrawn	Last date payrolled fuel was available to employee within tax year. This needs to be completed with the date free fuel is withdrawn.	
PAYE Ref	<p>If the [PAYE Ref] column is populated, the payroll will be automatically selected when submissions are made. This will be of particular use where the software is being used to submit RTI submissions in respect of a large number of payrolls.</p> <p>The [PAYE Ref] column will need to be populated in the format 999/XXX where 999 is the HMRC Office number and XXX is the Employer reference number.</p> <p>The [PAYE Ref] column can also be used to process RTI returns for multiple employers from a single import spreadsheet.</p> <p>The [Use PAYE Ref from import spreadsheet] option in the advanced settings of the RTI software will also need to be set to utilise the [PAYE Ref] column.</p>	Optional

Employer Payment Summary Import File

Field Name	Description	Guidance
PayeRef	Enter the Employer's PAYE reference. The column will need to be populated in the format 999/XXX where 999 is the HMRC Office number and XXX is the Employer reference number.	Mandatory
TaxYearEndDate	Enter the tax year end date to which the submission relates. For example enter 05/04/2016 if the return is in respect of the 2015-16 tax year.	Mandatory
TaxMonth	Can be used to indicate which tax month the EPS credit should be allocated against. For example enter tax month 1 if the return is in respect of the period 6 th April to 5 th May. If this optional field is not supplied, credits will be allocated based on the submission date.	Optional
NoPaymentForPeriod	Indicate yes if no return or payment is due for this tax month. Please submit this within 14 days of the end of the tax month, i.e. if you paid no one between 6 th April and 5 th May, please send this EPS by 19 th May. If this item is completed you must also complete the following two items.	Optional
NoPaymentDateFrom	If you have made no payments to employees or directors for a period of one or more complete tax months and there was no FPS made, enter the start date of the first tax month in which no payments were made. This date must be the 6 th of the relevant calendar month and must be within the tax year being reported. The date must be on or before the date of the EPS submission. If this field is completed you must also complete the field above and below.	Optional




NoPaymentDateTo	<p>If you have entered a date in the field above, you must enter the end date of the last tax month in which no payments were made. The date must be no later than the end of the current tax month - the 5th.</p> <p>The date must be later than the date entered in the field above.</p>	Optional
PeriodOfInactivityFrom	<p>If, for a future period of one or more complete tax months, you will have no paid employees or directors, so there will be no FPS return to make, you can submit an EPS now to let HMRC know you won't be sending any FPSs for these months. Enter the start date of the first tax month of your 'period of inactivity'. This date must be the start of the next tax month that is the 6th of the next calendar month not including today. You can only use this field to report future periods of inactivity. The date must be later than the date of the EPS submission.</p>	Optional
PeriodOfInactivityTo	<p>If you have entered a date in the field above, you must enter the end date of the last tax month of your 'period of inactivity'. This date must be the end of a tax month that is the 5th of the relevant calendar month. The date must be later than the date in the field above.</p>	Optional
EmpAllceInd	<p>If you are eligible to claim the annual NICs Employment Allowance to be offset against your employer Class 1 Secondary NICs you should indicate 'yes'. The claim will be retained until such time as you cease to qualify, at which point you should select 'no'.</p>	Optional
SMPRecoveredYTD	<p>Enter the total amount of SMP you recovered year to date.</p> <p>https://www.gov.uk/browse/employing-people/time-off</p>	Once an amount sent, it must be supplied for the remainder of the tax year (YTD) on any further EPS submitted.
SPPRecoveredYTD	<p>Enter the total amount of SPP you recovered year to date.</p> <p>https://www.gov.uk/browse/employing-people/time-off</p>	Once an amount sent, it must be supplied for the remainder of the tax year (YTD) on any further EPS submitted.
SAPRecoveredYTD	<p>Enter the total amount of SAP you</p>	Once an amount sent,

	recovered year to date. https://www.gov.uk/browse/employing-people/time-off	it must be supplied for the remainder of the tax year (YTD) on any further EPS submitted.
ShPPRecoveredYTD	Enter the total amount of ASPP/ShPP you recovered year to date. https://www.gov.uk/browse/employing-people/time-off	Once an amount sent, it must be supplied for the remainder of the tax year (YTD) on any further EPS submitted.
NICCompensationOnSMPYTD	Enter any compensation you are entitled to claim in addition to the SMP you recovered year to date. https://www.gov.uk/browse/employing-people/time-off	Once an amount sent, it must be supplied for the remainder of the tax year (YTD) on any further EPS submitted.
NICCompensationOnSPPYTD	Enter any compensation you are entitled to claim in addition to the SPP you recovered year to date. https://www.gov.uk/browse/employing-people/time-off	Once an amount sent, it must be supplied for the remainder of the tax year (YTD) on any further EPS submitted.
NICCompensationOnSAPYTD	Enter any compensation you are entitled to claim in addition to the SAP you recovered year to date. https://www.gov.uk/browse/employing-people/time-off	Once an amount sent, it must be supplied for the remainder of the tax year (YTD) on any further EPS submitted.
NICCompensationOnShPPYTD	Enter any compensation you are entitled to claim in addition to the ASPP / ShPP you recovered year to date. https://www.gov.uk/browse/employing-people/time-off	Once an amount sent, it must be supplied for the remainder of the tax year (YTD) on any further EPS submitted.
CISDeductionsSufferedYTD	You will only need to make an entry if you are a limited company that has had CIS deductions made from payments you received for work in the construction industry. Enter the total amount of CIS deductions you suffered in the year to date.	Once an amount sent, it must be supplied for the remainder of the tax year (YTD) on any further EPS submitted.
AccountHoldersName	Enter the full name of the relevant account to which any repayment is to be sent.	Enter when a refund is first identified, you do not need to provide again unless there is a change of details.
AccountNo	Enter the 8 digit account number of the relevant account to which any repayment is to be sent.	
SortCode	Enter the 6 digit sort code of the relevant	

	account to which any repayment is to be sent	
BuildingSocRef	Enter the appropriate Building Society reference if this is applicable.	
FinalSubmission	Indicate 'Yes' if this is your last submission for the tax year for the entire PAYE scheme.	Only if final submission for tax year.
Scheme Ceased Final Submission	Indicate 'Yes' if you have ceased as an employer and are paying your employees for the last time.	Only if scheme ceased.
Date Scheme Ceased	Enter the date if you have ceased as an employer and are paying your employees for the last time and this is your final submission. You also need to indicate 'Yes' on the field above. The date must be in the tax year to which the final submission relates.	Only if scheme ceased.
ApprenticeshipLevyDueYTD	Enter the total Apprenticeship Levy due year to date.	If applicable for Apprenticeship Levy, an EPS submission is required. You will need to continue making submissions for the remainder of the year, even if levy due YTD amount for any subsequent months is zero.
ApprenticeshipLevyAnnualAllowance	Enter the annual Levy Allowance amount allocated.	
ApprenticeshipLevyTaxMonth	Enter the tax month for the levy due to date amount.	

Earlier Year Update Import File

Colour Key

-  Required on every return (if applicable)
-  Enter the difference between the previously submitted year to day figure and the correct year to date figure. Leave blank if no adjustment needs to be made.
-  Only enter this information if it wasn't previously submitted or the previous information was incorrect

Field Name	Description	Guidance
NINO	<p>An employee is required by law to give you their National Insurance number, so you should ask for it as soon as they start working for you.</p> <p>A National Insurance number consists of two letters, followed by six numbers, followed by one letter, A, B, C or D.</p> <p>You should not use a made up number, a default number or one belonging to someone else.</p>	Mandatory (if known)
Title	Enter Mr, Mrs, Miss, Ms or other title.	Mandatory (if known)
Forename 1 Forename 2	<p>Use your employee's first full forename and don't use nicknames or familiar names (for example, don't enter Dave instead of David or Maggie instead of Margaret).</p> <p>Do not include extra information in this field, such as 'staff' or 'temp'.</p>	Mandatory (if known)
Initials	<p>If you don't know your employee's full forename(s), enter the initial(s) of the forename(s) in the 'initials' field.</p> <p>HMRC would prefer you not to use initials, so if you do know your employee's full forename(s) please enter this in the appropriate fields.</p>	Mandatory if forename not known - at least one forename or initial must be supplied.
Surname	Make sure that the surname or family	Mandatory

	name is spelt correctly and in the correct field.	
Address 1	Enter your employee's current residential address.	Mandatory
Address 2	Enter a second line of the employee's current residential address	Mandatory
Address 3		
Address 4		
Postcode	Enter a valid UK postcode. Do not make an entry here if your employee's address is in a foreign country, Channel Islands or Isle of Man.	Mandatory if address is not in a foreign country, Channel Islands or Isle of Man.
Country	Make an entry here if your employee's address is outside the UK, Channel Islands and Isle of Man.	Mandatory if address is in a foreign country, Channel Islands or Isle of Man.
Birthdate	<p>Enter the date of birth of your employee. Do not use a fictitious or default date of birth. Make sure the date of birth is shown correctly.</p> <p>Note: If you have indicated 'Yes' at [Payment to a non individual], date of birth is not required.</p>	Mandatory unless you have indicated 'Yes' at [Payment to a non individual]
Gender	Enter 'M' (male) or 'F' (female).	Mandatory
PayID	Unique identifier for employee (payroll number or works number)	Mandatory (if applicable)
Tax Code	<p>Enter the tax code operated. There are three valid formats:</p> <ol style="list-style-type: none"> 1. Numbers followed by a suffix letter (L, M, N, P, T or Y), for example 870L 2. K followed by numbers, for example K73 3. BR, 0T, D0, D1, NT <p>Do not indicate here if the code is non-cumulative.</p>	Mandatory
Week1/Month1	Indicate 'Yes' if the code is operated on a week 1/month 1 basis. This is where	Mandatory (if applicable)

	<p>you are calculating tax in a non-cumulative basis for one of the following reasons:</p> <ul style="list-style-type: none"> • HMRC have told you to do this on a coding notice • You have a new employee and the instructions tell you to use the tax code on a week 1/month 1 basis 	
Tax Regime	<p>Indicate 'S' if Scottish Rate of Income Tax (SRIT) operated.</p> <p>The Tax Regime item will automatically be populated on the submission file if the tax code field includes an 'S' prefix. If this is the case, an 'S' does not need to be populated in this field.</p>	Mandatory (if applicable)
Taxable Pay	<p>Enter the adjustment amount for the employee's taxable pay including:</p> <ul style="list-style-type: none"> • All pay, including wages, salaries, fees, overtime, bonuses and commission • Pension income from registered pension schemes • Employer-financed retirement benefits schemes • All Statutory Payments • Payrolled benefits in kind <p>Certain benefits – You can find guidance on this in HMRC's booklet CWG2 Employer Further Guide to PAYE/NICs (pages 62-67). https://www.gov.uk/government/publications/cwg2-further-guide-to-payee-and-national-insurance-contribution</p> <p>Minus any authorised deductions under the 'net pay arrangements' for superannuation contributions, or payroll giving schemes.</p>	<p>Enter the difference between the last reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be.</p> <p>Leave blank if no adjustment needs to be made.</p>
Tax	Enter the adjustment amount for tax deducted.	
Benefits Taxed Via Payroll	Enter the adjustment amount for benefits in kind on which PAYE has been operated, via the payroll.	
Employee Pen Cont Paid	Enter the adjustment amount for pension contributions your employee	

	paid under 'net pay arrangements' to date in this employment.	reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be.
Employee Pen Cont Not Paid	Enter the adjustment amount in respect of deductions made for pension contributions that are not made under 'net pay arrangements' in this employment.	Leave blank if no adjustment needs to be made.
Payment To A Non Individual	Indicate 'Yes' where payments are made to a body, such as personal representative, trustee or corporate organisation.	
Student Loan	Enter the adjustment amount for student loan deductions.	Enter the difference between the last reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be.
SMP	Enter the adjustment amount for Statutory Maternity Pay.	
SPP	Enter the adjustment amount for Statutory Paternity Pay.	
SAP	Enter the adjustment amount for Statutory Adoption Pay.	
ShPP	Enter the adjustment amount for Shared Parental Pay.	
Start Date	Make an entry here at the time of reporting the first payment to your employee. Do not include the starting date if it has already been reported in an earlier submission.	To be sent on starter notification only. Do not include if it has already been reported in an earlier submission.
Start Dec	If you have entered a 'Starting Date' above, you must complete this declaration. This declaration does not apply for new occupational pensioners and employees seconded to work in the UK. When your employee starts you should ask them to confirm whether: A. this is their first job since the start of the tax year (6 th April) B. this is currently their only job C. they have another job or pension	
Has Student Loan	If your employee is repaying a student loan through your payroll indicate 'Yes'.	

<p>Seconded Employees - Only one of the following three indicators should be present if your employee is seconded to work in the UK</p> <p>A Seconded Employee is someone who has been sent to work in the UK by their overseas employer but still has a contract with their overseas employer.</p> <p>**A seconded employee includes:</p> <ul style="list-style-type: none"> • individuals working wholly or partly in the UK for a UK resident employer on assignment whilst remaining employed by an overseas employer. • individuals assigned to work wholly or partly in the UK at a recognised branch of their overseas employer's business • all individuals included by an employer within a dedicated expatriate scheme or an expatriate modified PAYE scheme (EPM6). <p>The [EEA Citizen] and [EMP6] indicators also only apply if your employee is seconded to work in the UK.</p> <p>You can find guidance in HMRC booklet CWG2 Employer Further Guide to PAYE/NICs(pages 50-61). https://www.gov.uk/government/publications/cwg2-further-guide-to-pay-and-national-insurance-contributions</p>		
Seconded (183 days or more)	If your employee has been seconded to work in the UK and intends to live in the UK for more than six months indicate 'Yes'	To be sent on starter notification only. Do not include if it has already been reported in an earlier submission.
Seconded (less than 183 days)	If your employee has been seconded to work in the UK and intends to live in the UK for less than six months indicate 'Yes'	
Seconded (In Out)	If your employee has been seconded to work in the UK and will be working for you both inside and outside the UK, but will be living abroad indicate 'Yes'.	
EEA Citizen	If your employee is from a country in the European Economic Area indicate 'Yes'.	
EPM6	If this submission relates to an EPM6(Modified) Scheme for tax equalised expatriate employees indicate 'Yes'.	
Occ Pen Bereaved	Indicator that an Occupational pension is being paid because they are a	To be sent on starter notification only.

	recently bereaved Spouse/civil partner. If entry needed indicate 'Yes'.	Do not include if it has already been reported in an earlier submission.
Occ Pen Amount	Make an entry here for all new occupational pension and annuity cases , including pence. For example 1200.60 Enter the full annual amount of the pension, do not pro-rata it from the start date. If the payment is flexibly accessing pension rights, enter the amount of the first payment made If you have indicated 'Yes' above, there must be a numeric entry here, including pence.	
Passport Number	Enter your employee's passport number, including UK or non UK passports. You enter the passport number where you have collected it as part of your checks that the employee is entitled to work in the UK.	
Leaving Date	Enter the date your employee stopped working for you.	
Partners NINO	Enter your employee's partner's National Insurance number from the form your employee gives you, to apply for Shared Parental Pay.	To be sent once if Shared Parental Pay claimed.
Partners Forename 1 Partners Forename 2	Enter your employee's partner's forename or given name from the form your employee gives you, to apply for Shared Parental Pay. Do not use nicknames or familiar names (for example, do not enter Dave instead of David or Maggie instead of Margaret).	
Partners Initials	If you don't know your employee's partner's full forename(s), enter their initial(s) in the 'initials' field.	
Partners Surname	Enter your employee's partner's surname or family name from the form your employee gives you, to apply for Shared Parental Pay.	
NI Letter	Enter the National Insurance category letter.	Enter the difference between the last

		reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be.
Gross Earnings For NICs 1	Enter the adjustment amount for your employee's total gross earnings subject to NICs.	You will have to do this for each category letter you are correcting and any new category letters you are adding. Leave blank if no adjustment needs to be made.
LEL 1	Enter the adjustment amount for your employee's total earnings included in gross pay for NICs at the lower earnings limit (LEL). Do not include earnings that did not reach the LEL in any earnings period.	
LEL to PT 1	Enter the adjustment amount for your employee's total earnings included in gross pay for NICs above the LEL, up to and including the primary threshold (PT).	
PT to UEL 1	Enter the adjustment amount for your employee's total earnings included in gross pay for NICs above the PT, up to and including the upper earnings limit (UEL).	
Employer NIC 1	Enter the adjustment amount for the total of employer's NICs payable.	
Employee NIC 1	Enter the adjustment amount for the total employee's NICs payable.	
NIC Refund 1	If there is a negative amount of Employee NICs on the EYU: 1. Enter 'Yes' a. if there is an overpayment of Employee NICs that has been refunded to the employee, or b. to confirm that the EYU is to amend a previous submission but no refund of Employee NICs is due. 2. Enter 'No' if there is an overpayment of Employee NICs that has not been refunded to the employee.	
Trivial Commutation Payment	Enter the adjustment amount for lump sum paid.	Enter the difference between the last reported figure and

		what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be.
Trivial Commutation Payment Type	Type of lump sum paid in place of small pension (other than lump sum death benefits and on serious ill-health). Indicate one of the following; A (Trivial commutation lump sum (TCLS)) B (Other lump sum (personal/non-occupational pension scheme)) C (Other lump sum (occupational/public service pension scheme))	
Flexibly accessing pension rights	Indicate 'Yes' if any part of the payment is the employee flexibly accessing their pension. This includes payment of a flexi-access drawdown pension or an uncrystallised funds pension lump sum.	
Flexible drawdown taxable payment	Enter the taxable element of any payment under [Flexibly accessing pension rights] or [Pension Death Benefit].	Enter the difference between the last reported figure and what the figure should be, if you have previously amended this figure it is the difference between the amended total and what the figures should be.
Flexible drawdown non-taxable payment	Enter the non-taxable element of any payment under [Flexibly accessing pension rights] or [Pension Death Benefit].	
Pension Death Benefit	Indicate 'Yes' if any part of the payment is a lump sum death benefit, or a death benefit paid as drawdown, an annuity or pension.	
Serious ill health lump sum	Indicate 'Yes' if any part of the payment is a serious ill-health lump sum payment.	