

IRIS Bureau Payroll

Guide to Real Time Information (RTI)
for PAYE

18/02/2014



How to use this Guide

This guide will give you an overview of what Real Time Information (RTI) for PAYE is as well as how it is going to work within the payroll software.

You can read it straight through or just jump to the section you are interested in using the links in the **Contents** page

Glossary of Terms towards the back in case you need an explanation of many of the new terms, and also an **FAQ** (Frequently Asked Questions) section.

If text within the guide looks like **this**, it is a link which will take you to more information on that topic.

We recommend you read **What is RTI and how will it affect me?** and **What do I need to do first?** now, as there are some vital things to do in the payroll to prepare for RTI.

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What is RTI and how will it affect me?

Real Time Information (RTI) is a new system for reporting Pay, Tax, National Insurance and other details about your employees to HMRC.

It is thought that by collecting payroll data in real time, individuals' tax deductions will be more accurate throughout the year. The intention is also to make the PAYE system easier to operate thus releasing the burden on employers and providing better tax administration to HMRC.

Employers will still be responsible for all tax deductions and calculations but instead of submitting this data once a year to HMRC, they will be required to return year to date figures at the same time as payment is made to your employees, be that weekly, fortnightly or monthly.

What's going?

- The end of year process, that is, completing and sending forms P14 and P35, will no longer exist. You will still need to give employees a **P60** and a **P11D (Benefits in Kind)** form, if appropriate, at the end of a tax year
- The current processes for new starters and leavers are changing

What's new?

- All clients must go through a one-off 'alignment' process in order to synchronise their data with HMRC. This is achieved by sending the first **Full Payment Submission** or if appropriate, an **Employer Alignment Submission**
- Employers and pension providers will tell HMRC about Tax, National Insurance contributions and other deductions on or before pay day, be that weekly, monthly or any other period via a **Full Payment Submission**
- Any adjustments to the expected monthly payment that a client is making to HMRC will be reported via an **Employer Payment Summary**
- Year-end process will be different
- New starters will be reported via the **Full Payment Submission**
- Leavers will be reported via the **Full Payment Submission**

What do I send to HMRC and when?

Employer Alignment Submission (EAS)

- Only ever one per company
- For companies with greater than 250 employees or split schemes

Full Payment Submission (FPS)

- Every pay period
- First FPS contains all current employees plus leavers paid this year

Employer Payment Summary (EPS)

- Only sent in months where you reduce the payment to HMRC for things like SMP recovered or when no payment is due

NINO Verification Request (NVR)

- Only if you want to trace an NI number before you pay an employee
- Tracing process is automatic if you include an employee with a blank NI number on the FPS

Earlier Year Update (EYU)

- Used for reporting amendments to an employee's year to date figures in the previous year, if the date in the current year is on or after 20th April

What do I need to do first?



Prepare your clients' data

HMRC require certain items of employee data for RTI. You need to make sure all **Employee Details** are up to date with these fields. A new report is available, **RTI Missing Data**, which highlights any missing information. To print the report:

- Select '**RTI Missing Data**' from **Reports | Report Manager | Employee**
- Print '**RTI Missing Data**' via **Reports | Employee Reports | RTI Missing Data** to see if any employees need updating

Mandatory fields that the report checks include:

Company data

- **District No ***
- **PAYE Reference ***
- **PAYE Accounts Office Reference (Account No) ***

Employee data

- **Surname**
- **Forename 1**
- **Date of Birth (DOB)**
- **Address** – first two lines and Postcode (this is required if the NI Number field is blank)
- **NI Number** - HMRC will be using **NI Number** as the main identifier for employees, so it's important to complete the field, however it will not stop an FPS from being accepted

* This information can be found on the P30BC 'Payment booklet' or the P30B 'Paying electronically'



You need at least **Surname, Forename 1** and **Date of Birth (DOB)** in all **Employee Details** or you will not be able to send a **Full Payment Submission**.

It is also important to make sure that:

- **Forename 1** field is completed with employees' given names, for example Catherine rather than Kate or Matthew rather than Matt.
- Any nicknames should be entered into the **Known as** field.
- Where known, include middle names in the **Forename 2** field. HMRC will be using these as a secondary identifier when NI number is not present.
- An individual's correct date of birth should always be recorded, not a default or fictitious date

According to HMRC, over 80% of PAYE data quality issues are caused by incorrect information about an individual's name, date of birth or NINO. It is important you ensure the information you receive from your clients' employees is accurate and complete by checking the validity of this information using official documentation.

For further information on checking documentation there is guide on www.gov.uk - '[Check an employee's right to work documents](http://www.gov.uk)'

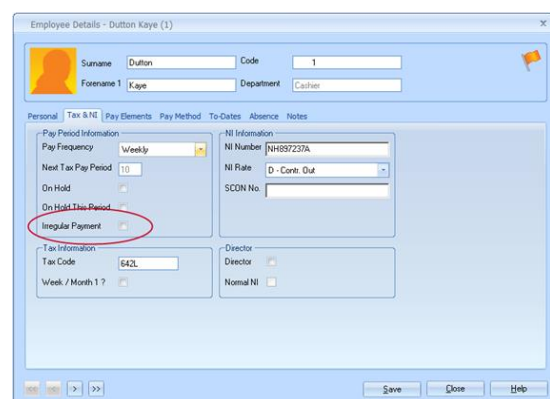
New fields

Some new employee data may need to be added to the payroll system; **Irregular Payment Indicator, Hours Worked Per Week, Passport Number, Receiving Occupational Pension Trivial Commutation Payments, Country, On Strike, Employee Requested Zero Contracted Hours** and **Payment to a Non-Individual**.

Note: Irregular Payment and **Receiving Occupational Pension** will not be visible until you **Enable RTI**.

Irregular Payment Indicator

This field is important to complete for any Casual or Occasional workers a client may have, particularly those who may not work for 13 weeks or more. It informs HMRC that the individual is still employed by your client.



The screenshot shows the 'Employee Details' form for 'Dutton Kaye (1)'. The form is divided into several sections: Personal, Tax & NI, Pay Elements, Pay Method, To-Dates, Absence, and Notes. The 'Personal' section includes fields for Surname (Dutton), Code (1), Forename 1 (Kaye), and Department (Cashier). The 'Tax & NI' section includes 'Pay Period Information' with a dropdown for 'Pay Frequency' set to 'Weekly', 'Next Tax Pay Period' set to '10', 'On Hold' checkbox, 'On Hold This Period' checkbox, and 'Irregular Payment' checkbox (highlighted with a red circle). The 'NI Information' section includes 'NI Number' (NH937237A), 'NI Rate' (D - Cont. Out), and 'SCDN No.'. The 'Tax Information' section includes 'Tax Code' (642L) and 'Week / Month 1?' checkbox. The 'Director' section includes 'Director' checkbox and 'Normal NI' checkbox. At the bottom right, there are 'Save', 'Close', and 'Help' buttons.

If you have employees who have their **Employment Status** set to Casual or Occasional, the **Irregular Payment** field will be ticked and greyed out by default.

For further information on **Employment Status** options, please see **Help | Manual**.

Hours Worked Per Week

- This field should contain the normal hours worked in a week by an employee. Normal hours aren't always the same as contracted hours and need to be calculated. An explanation of what counts as working hours can be found on the website www.hmrc.gov.uk. Click [here](#) for further information. It also provides an explanation of how to calculate average weekly hours.

The screenshot shows the 'Employee Details - Dutton Kaye (1)' form. The 'Hours Worked Per Week' dropdown menu is open, showing the following options: D - 30.00 hrs or more, A - Up to 15.99 hrs, B - 16.00-23.99 hrs, C - 24.00-29.99 hrs, D - 30.00 hrs or more (highlighted), and E - Other.

- This field will be used by HMRC to calculate eligibility for tax credits, so it is important you complete it. There are bands for **Hours Worked Per Week**. Therefore, if an employee's hours fall within the band width, it is not necessary to keep changing the bands unless the hours fall into a different one. The bands are: **A - Up to 15.99 hrs**, **B - 16-23.99 hrs**, **C - 24.00–29.99 hrs**, **D - 30 hrs or more** and **E - Other** (for example pension payroll).

Passport No

- This only needs to be used for employees who are unable to provide an NI number, such as foreign nationals.

The screenshot shows the 'Employee Details - Dutton Kaye (1)' form. The 'Passport No' field is highlighted with a red circle.

Receiving Occupational Pension

If an employee is in receipt of an occupational pension, this field requires completion. Go to the **'Employee'** Tab, highlight the employee and select **'Starter Details'**. On the **Pensioner** screen tick **'Receiving Occupational Pension'**. If the **Annual Pension** field has a value greater than zero, the **Receiving Occupational Pension** will be ticked automatically.

The screenshot shows the 'Starter Details - Dutton Kaye (1)' form. The 'Pensioner' radio button is selected. The 'Receiving Occupational Pension' checkbox is checked. The 'Annual Pension' field has a value of 0.00.

Trivial Commutation Payments

When paying pension payments you may be required to pay a **Trivial Commutation Payment**. These one-off lump sum payments may have a non-taxable proportion. The type of **Trivial Commutation Payment** declared will be included on your FPS together the value of the payment.

Further information regarding Trivial Commutation Payments can be found via the following links:

<http://www.hmrc.gov.uk/payerti/payroll/pension-payments/special-situations.htm#1>

<http://www.hmrc.gov.uk/manuals/rpsmmanual/RPSM09105085.htm>

Country

Country needs to be included as part of an employee's address. The field will default to 'United Kingdom' and you can add new countries.

The screenshot shows the 'Employee Details - Dutton Kaye (1)' form. The 'Country' field in the 'Contact Information' section is circled in red. The form includes fields for Surname (Dutton), Forename 1 (Kaye), Department (Cashier), Title (Ms), Address (9 Dinorwic Close, Crumpsall, Manchester), Postcode (M24 3EH), Country (United Kingdom), Telephone No (0161 205 4152), Mobile No (07736 195624), and Email. There are also tabs for Personal, Tax & NI, Pay Elements, Pay Method, To-Dates, Absence, and Notes.

On Strike & Employee Requested Zero Contracted Hours

These fields in **Enter Variations | RTI** should only be used if the employee is not being paid for one of these reasons:

- **On Strike**
- **Employee Requested Zero Contracted Hours**

Reasons for Unpaid Leave will be included on the FPS and will stay ticked for any subsequent pay periods until un-ticked.

The screenshot shows the 'RTI Fields for FPS' dialog box. It has two sections: 'Reasons for Unpaid Leave' and 'Payment to Other'. In the 'Reasons for Unpaid Leave' section, 'On Strike' and 'Employee Requested Zero Contracted Hours' are both ticked. In the 'Payment to Other' section, 'Payment to a Non-Individual' is not ticked. There are 'OK' and 'Close' buttons at the bottom.

Payment to a Non-Individual

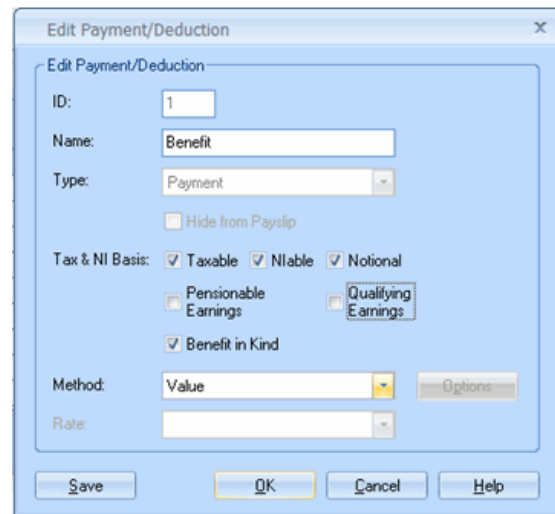
This field should only be used if you are making a payment to a non-individual on behalf of the employee, for example a charity. If this box is ticked the information will be included on the FPS and will stay ticked for any subsequent pay periods until un-ticked.

Identify Benefits in Kind

RTI requires any payments which are a Benefit in Kind to be identified. For example, a client may charge the tax on private medical contributions through the payroll.

If you have any of these you will need to:

- Click on the '**Company**' tab and select '**Payments & Deductions**'
- Select '**Configure Payments & Deductions**'
- Highlight the Benefit payment in the list and click the '**Edit**' button
- Click the '**Benefit in Kind**' box
- Click '**OK**'
- Repeat for all benefit type payments



The screenshot shows the 'Edit Payment/Deduction' dialog box. The fields are as follows:

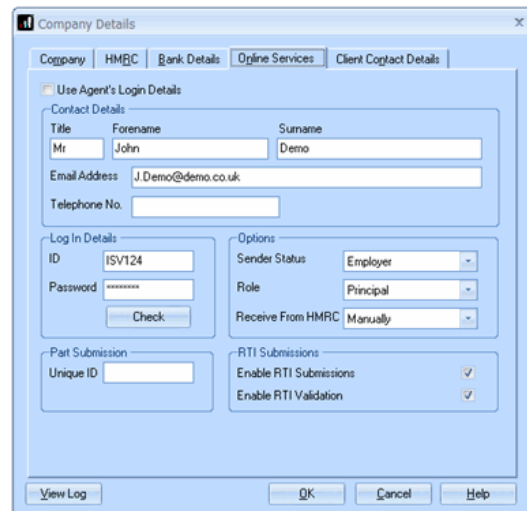
- ID: 1
- Name: Benefit
- Type: Payment
- Hide from Payslip:
- Tax & NI Basis: Taxable, Niable, Notional
- Pensionable Earnings:
- Qualifying Earnings:
- Benefit in Kind:
- Method: Value
- Rate: (empty)

Buttons at the bottom: Save, OK, Cancel, Help.

Enabling RTI

To enable RTI

1. Go to '**Online Filing**' | '**Configure**', select the '**HMRC**' tab and ensure that your **District No, Ref No, Account No** fields have been completed
2. Next from **Online Filing** | **Configure** select the '**Online Services**' tab and select '**Enable RTI Submissions**'
3. We suggest you leave **Enable RTI Validation** ticked. However, if you are having speed issues sending data to HMRC this can be un-ticked. This is only likely with large clients.



BACS



If you use Bank software or upload to a banking website your procedure will be unaffected and you do **NOT** need to select the new RTI BACS format, continue as normal.

If you use a BACS accredited software supplier (BASS) or a BACS accredited bureau service, you will need to contact your service provider to ensure the BACS software is up to date.

Switching to the latest software can take time (in some cases weeks), so make sure you give your provider and bank plenty of notice.

If you are not aware if you use a BACS accredited software supplier, click [here](#) to view a list.

If you use a BACS accredited software supplier or a BACS accredited bureau service, you need to select the new **RTI BACS** layout, based on the Albany v3 layout. If you use APT, for their correct format select **Bankline BACSTEL-IP (RTI)**. BACS reports are available via **Reports** | **Report Manager** | **BACS/Payments**.

Using these formats will ensure that a **Random Number** is created allowing the FPS/BACS to be cross-referenced by HMRC.

Alignment Process – Submit EAS or FPS

An **Employer Alignment Submission** or **Full Payment Submission** must be sent to align a client's data with the data that HMRC hold. If the client has more than 250 employees, or is part of the Split Scheme, you will need to send an Employer Alignment Submission before you start.

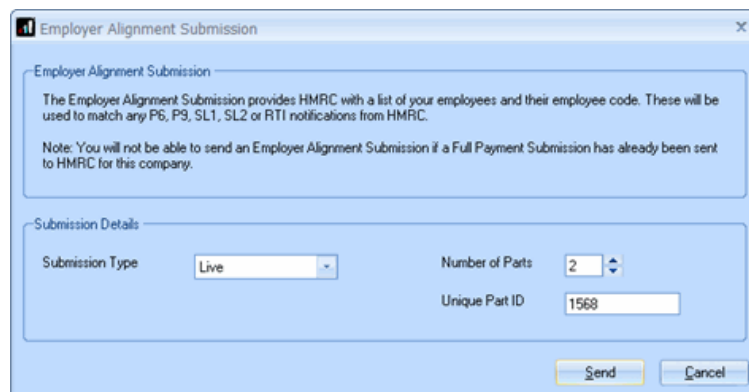
If the client has fewer than 250 employees, and is not part of a split scheme, you don't need to send an **EAS**; the first **FPS** will align your data.

- The **EAS** must only be sent once
- When the **EAS** has been submitted you will not be able to make amendments to it
- You will not be able to send an **EAS** if an **FPS** has already been sent for a client

NOTE: Even if you send an **EAS**, your first FPS will contain all the current employees from your IRIS Bureau Payroll client, plus any employee paid during the tax year that has since left, in other words, all employees that would normally have a P14 printed. Each subsequent **FPS** will generally only include employees paid in any particular pay period.

To send an EAS:

- Click on the '**Online Filing**' tab
- Select '**Send Employer Alignment Submission**'
- Enter the '**Number of Parts**', if necessary. This field defaults to 1, however, you only need to complete it if you are submitting more than one **EAS** because a client's payrolls are split (e.g. you run your client's Directors' payroll but they run their employee payroll in house or the client is split across two or more companies in IRIS Bureau Payroll)
- If the **Number of Parts** is greater than 1, enter a unique reference in **Unique Part ID**
- Click **Send** to start the submission



The screenshot shows a dialog box titled "Employer Alignment Submission". It contains the following text:

Employer Alignment Submission

The Employer Alignment Submission provides HMRC with a list of your employees and their employee code. These will be used to match any P6, P3, SL1, SL2 or RT1 notifications from HMRC.

Note: You will not be able to send an Employer Alignment Submission if a Full Payment Submission has already been sent to HMRC for this company.

Submission Details

Submission Type: Live (dropdown menu)

Number of Parts: 2 (spin box)

Unique Part ID: 1568 (text input field)

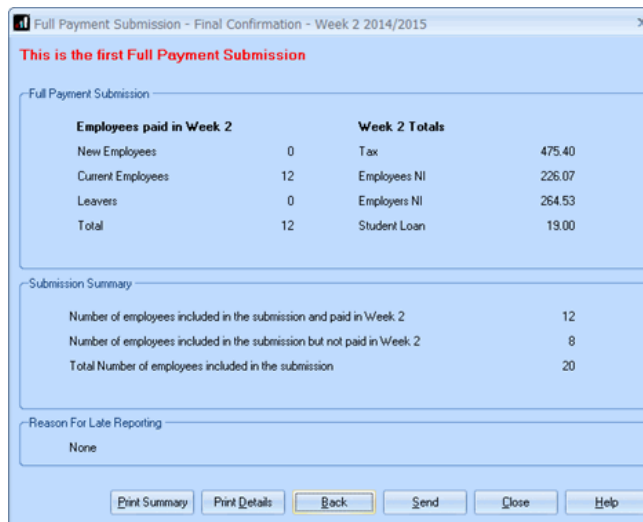
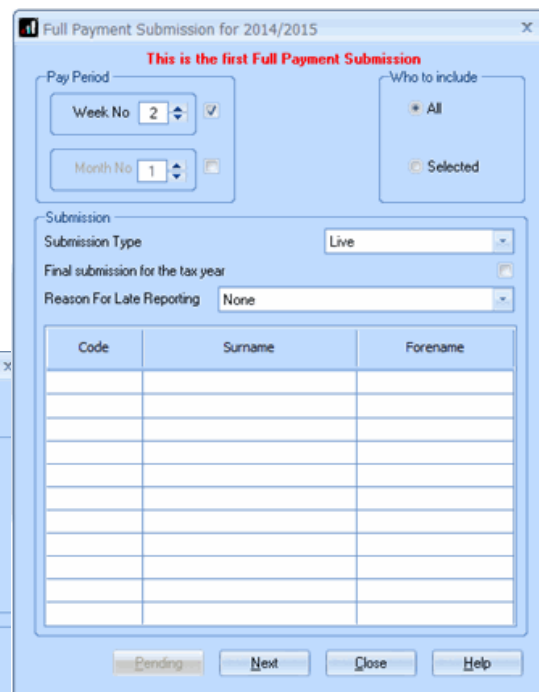
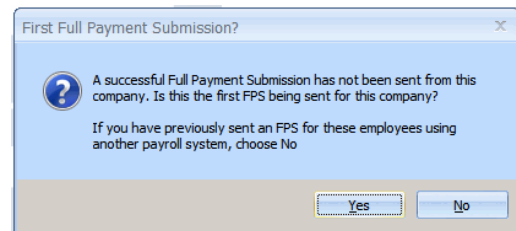
Buttons: Send, Cancel

Sending your first FPS

Your first **FPS** will contain all current employees within the client's company, plus any employees paid during the tax year that have since left, that is, all employees that would normally have a P14 printed. Each subsequent **FPS** will generally only include employees paid in any pay period.

To send the **FIRST FPS** (after you have run your first payroll):


- Click on the '**Online Services**' tab
- Select '**Send Full Payment Submission**'
- You will receive the following message when submitting your first FPS. If this is the first FPS being sent for this company click '**Yes**'. If one has been sent one previously, click '**No**'
- The screen will show **This is the first Full Payment Submission**
- Enter '**Pay Period**'
- **Who to Include** should display '**All**'
- Select **Submission Type** '**Live**'
- Click '**Next**'
- The **Final Confirmation** screen will be displayed



- Check details and '**Print Summary**' or '**Print Details**' (if required). **Print Summary** gives a report showing the totals due. **Print Details** gives a breakdown of all employees
- Click '**Send**'

What do I need to do each payroll run?

Each time you pay employees you need to send a **Full Payment Submission** to HMRC via the Government Gateway.

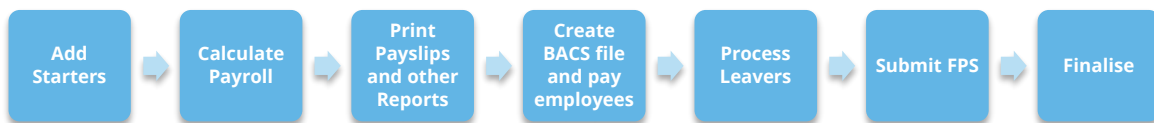
 Generally FPS submissions should be sent on or before the pay date with few exceptions. HMRC allow up to 7 days to report PAYE in certain circumstances:

- Where payments are made on the day of work which vary depending on the work done
- Where it is impractical to report in real time – such as:
 - A crop picker paid in cash at the end of the day, when their pay is based on how much they have picked

Click [here](#) for HMRC information on Timing of Real Time Returns.

The **Full Payment Submission** contains employees' pay period and year to date figures, Forename, Surname, Birth date, address changes, Hours worked, details of **new starters** and **leavers**, the **Payment after leaving** indicator and the **Irregular Payment** indicator.

We recommend the following as a payroll process:



This makes sure that any leavers you have created are marked as such with their final payments.

NOTE: If an employee included on the **Full Payment Submission** has an incorrect or missing NI number, HMRC will automatically begin a search for the correct one or allocate a new one.

To send an FPS:

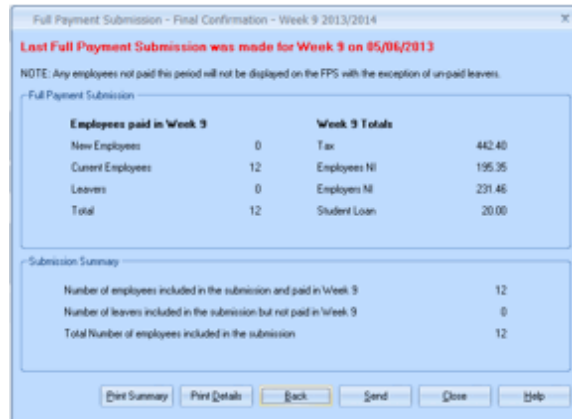
- Click on the **'Online Services'** tab
Select **'Send Full Payment Submission'**
Select **'Pay Period'**
In **Who to Include**, click **'All'**
- The screen will show **Last Full Payment Submission was for....** This is the last FPS that was submitted
Select **'Submission Type'** (Live or File only – File only does not send the data to HMRC, it may be requested by Payroll Support if they ever need to assist you with your FPS)





Please note: the field **Reason for Late Reporting** is an optional field allowing you to select the reason an FPS is sent after the pay date. Click on the drop-down list for available reasons for late submissions. This could avoid HMRC giving you a fine for a late submission.

- Click **'Next'**
- The **Final Confirmation** screen will be displayed
- Check details and **'Print Summary'** or **'Print Details'** (if required). **Print Summary** gives a report showing the totals due. **Print Details** gives a breakdown of all employees
- Click **'Send'**
- If you have a pending FPS submission that has not been sent for the company you will receive the displayed message
- Click **'Yes'** to complete the pending FPS. It is very important that you complete outstanding FPS submissions before sending new ones



Full Payment Submission - Final Confirmation - Week 9 2013/2014

Last Full Payment Submission was made for Week 9 on 05/06/2013

NOTE: Any employees not paid this period will not be displayed on the FPS with the exception of unpaid leavers.

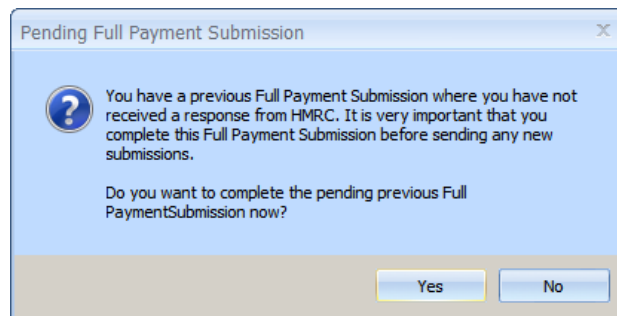
Full Payment Submission

Employees paid in Week 9		Week 9 Totals	
New Employees	0	Tax	442.40
Current Employees	12	Employees NI	195.35
Leavers	0	Employer NI	231.46
Total	12	Student Loan	20.00

Submission Summary

Number of employees included in the submission and paid in Week 9	12
Number of leavers included in the submission but not paid in Week 9	0
Total Number of employees included in the submission	12

Buttons: Print Summary, Print Details, Back, Send, Close, Help



What do I need to do each month?

Payments should be made to HMRC by the 19th/22nd of the following month as before. You will still use the **Month End Summary** to help you with this.

If there are any changes to the payment that HMRC are expecting, or your client's employees have not been paid this month, you need to do an **Employer Payment Summary**. For example, you are paying an employee SMP so you have reduced the payment to HMRC by the SMP Recovered amount and by the Compensation amount if your client is a small employer.

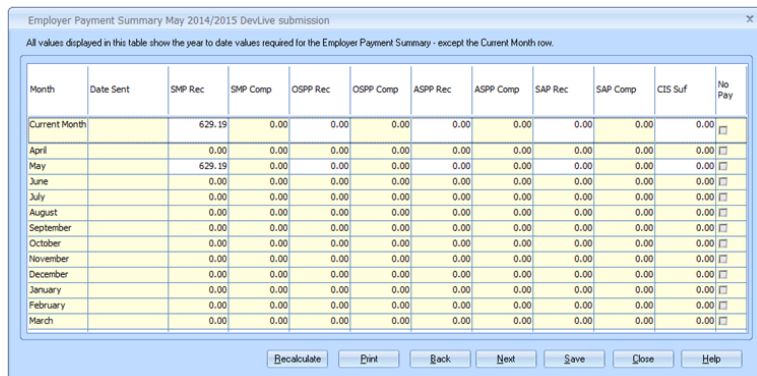
An EPS must also be sent if you are claiming **Employment Allowance** to offset up to £2,000 per year off your employer's NIC liability.

You can do this as part of the **Month End Summary** process or separately via the **Employer Payment Summary** menu item.

To submit an EPS:

- Click on the '**Online Services**' tab and select '**Send Employer Payment Summary**'
- Select the relevant '**Month**' and '**Submission Type**'
- If you are submitting an **EPS** because no employees were paid, resulting in no Tax & NIC payment being due to HMRC this month, tick the box **No employees paid in Current Month**
- If you are submitting an **EPS** because you are not going to be paying any employees in future months then tick the **No employees will be paid in Future Months**
- If this is the final **EPS** for the year, tick the box
- Click '**Next**'
- This screen shows the

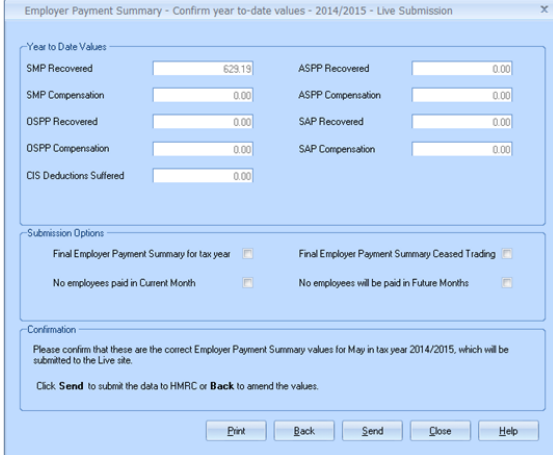
year to date amounts for each month, as required for the **EPS**. The **Current Month** row contains the amounts which have been calculated for this month. These will be added to the year to date values and submitted. **



Month	Date Sent	SMP Rec	SMP Comp	OSPP Rec	OSPP Comp	ASPP Rec	ASPP Comp	SAP Rec	SAP Comp	CIS Suf	No Pay
Current Month		629.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<input type="checkbox"/>
April		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<input type="checkbox"/>
May		629.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<input type="checkbox"/>
June		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<input type="checkbox"/>
July		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<input type="checkbox"/>
August		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<input type="checkbox"/>
September		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<input type="checkbox"/>
October		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<input type="checkbox"/>
November		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<input type="checkbox"/>
December		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<input type="checkbox"/>
January		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<input type="checkbox"/>
February		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<input type="checkbox"/>
March		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	<input type="checkbox"/>

**** Please note**, if you start using IRIS Bureau Payroll or enable RTI mid-year, you will need to manually enter any Statutory Payment year to date values. On the **EPS** screen shown above, enter the year to date values (inclusive of the current month figures) into the month that you have calculated payroll for. For example, if you start using IRIS Bureau Payroll in July and have a year to date value for SMP Recovered in June of £450, then in July SMP recovered of £100, enter £550 as the year to date value in the July row.

- Click **'Print'** if you need a hard copy of the figures then click **'Next'**
- Click **'Back'** if you want to amend anything, **'Send'** when you are finished



Employer Payment Summary - Confirm year to-date values - 2014/2015 - Live Submission

Year to Date Values

SMP Recovered	628.19	ASPP Recovered	0.00
SMP Compensation	0.00	ASPP Compensation	0.00
OSPP Recovered	0.00	SAP Recovered	0.00
OSPP Compensation	0.00	SAP Compensation	0.00
CIS Deductions Suffered	0.00		

Submission Options

Final Employer Payment Summary for tax year Final Employer Payment Summary Ceased Trading

No employees paid in Current Month No employees will be paid in Future Months

Confirmation

Please confirm that these are the correct Employer Payment Summary values for May in tax year 2014/2015, which will be submitted to the Live site.

Click **Send** to submit the data to HMRC or **Back** to amend the values.

Print Back Send Close Help

Employment Allowance allows an employer to offset up to £2,000 per year of their employer's NI against their liability to HMRC at the end of each month. **Employment Allowance** is per business and not for every separate PAYE reference.

To set up **Employment Allowance**

- Go to **Company | Company Details | HMRC** and tick the box **Employment Allowance**
- Enter the **Maximum Employer Allowance** applicable
- Click **'OK'**
- If you started using the software part way through the year you need to enter the amount already claimed. To do this, from the **HMRC** tab select **Month end Summary (P32)**
- In the **Initial Figures** row enter the **Employment Allowance** already claimed
- Click **'OK'** then **'Close'**

When you set up Employment Allowance, an EPS must be sent in that period to notify HMRC accordingly

How do I process a new starter?

New starters are reported to HMRC via the **Full Payment Submission**. There are several mandatory fields in the employee details, others that are desirable for HMRC and certain fields that are only required in certain circumstances.

Mandatory information for new starters

- **Surname**
- **Forename 1**
- **Date of Birth (DOB)**
- **Date Started**
- **Starter Details (P46)**
- **Address** – first two lines and Postcode (or **Country** if Postcode not applicable)

Desirable information for new starters

- **Forename 2**
- **NI Number** is desirable; however not knowing the **NI number** will not stop submission to HMRC. If you do not have the employee's **NI Number**, leave the field blank and HMRC will automatically search for it for you.
- **Hours Worked Per Week**

Information required for new starters in certain circumstances

- **Irregular Payment** (if applicable to an employee, requires completion prior to your first RTI Alignment being carried out by either **Employee Alignment Submission** or **Full Payment Submission**)
- **Passport Number**
- **Receiving Occupational Pension** (only applicable if you are running a pensioners' payroll)

How to process a new starter with a P45

- Create new employee via **Employee | Add New Employee**
- Enter mandatory employee information
- Enter the to date figures from the P45 in **To-Dates** tab | **Previous Employment** section
- Enter the tax code from P45 on **Tax & NI** Tab | **Tax Information**
- Click '**Starter Details**'
- Tick the required response on the **Starting Declaration** or complete **Pensioner** or **Expat** details
- Tick '**Student Loan Deduction**', if stated on P45
- Click '**Save**' then '**Close**'

How to process a new starter without a P45

- Create new employee via **Employee | Add New Employee**
- Enter mandatory employee information
- Leave the **Tax Code** on **Tax & NI** tab | **Tax Information** blank – this field will be automatically set based on the response given to the **Starting Declaration**
- Click **'Starter Details'**
- Tick the required response on the **Starting Declaration** or complete **Pensioner** or **Expat** details **
- If required, tick **'Student Loan Deduction'**
- Click **'Save'** then **'Close'**

** If you haven't received the employee information in time for their first pay day you must still notify HMRC by completing the information on **Starter Details** to the best of your knowledge on their behalf. If P45 figures have not been entered and you have provided a response to the P46 questions, IRIS Bureau Payroll will set the **Tax Code** as required.

Option Selected	Tax Code set to ***
A	1000L Cumulative
B	1000L Week 1/Month 1
C	BR Cumulative
P46 not completed	OT Week 1/Month 1

*** The Tax Codes used in this table are based on Tax Year 2014/15

Note: If you are setting up a new employee record for an individual who is not a new starter, for instance transferring from another PAYE system, set the **Starter Details | New Starter** option, **'Existing Employee (this is not a new employee to the company)'**.

Receiving a P45 after the employees first payday

If a new starter gives you a P45 after their first payday but you have already submitted the **FPS** for that pay period and you have already received the employee's tax code from your Tax Office you should:

- Disregard the tax code on the P45
- Continue to use the tax code received from HMRC
- Enter the **Gross Pay** and **Tax Paid** figures from the P45 in **Employee Details | To-Dates** tab | **Previous Employment**


However, if you haven't received a tax code for the employee from HMRC

- Confirm the figures on the P45 are correct and enter the relevant tax code in **Employee Details | Tax & NI** tab
- Enter the **Gross Pay** and **Tax Paid** figures from the P45 in **Employee Details | To-Dates** tab | **Previous Employment**

How do I process a leaver?

The process of creating a leaver via **P45 Leaver** remains the same as before RTI.

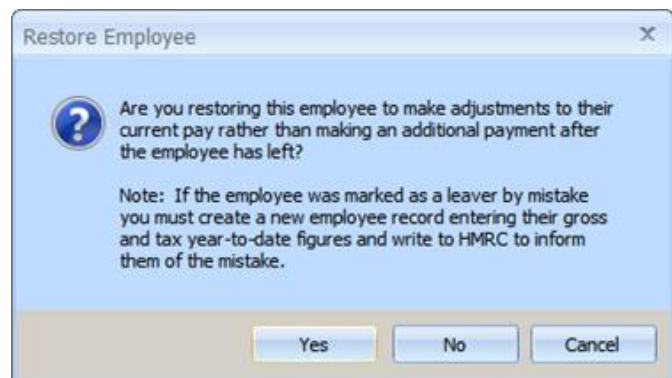
However, leavers are now reported to HMRC via the **Full Payment Submission**.

 We recommend that you process any leavers AFTER you have run the BACS for their last pay period, but BEFORE you have submitted the **Full Payment Submission** for that period. This is because when an employee leaves, the leaving date MUST be included with their final payment on the **Full Payment Submission**.

How do I make a payment after leaving?

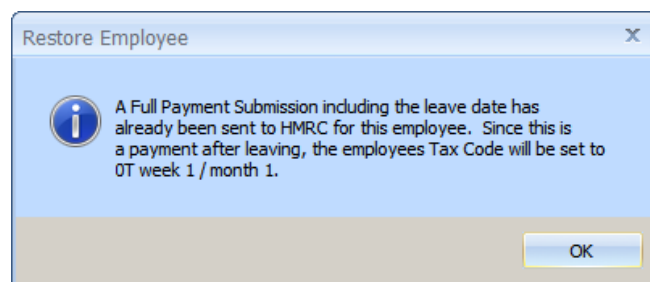
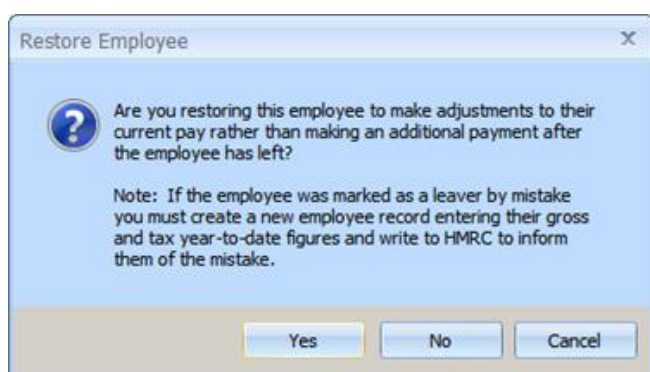
If you are recalculating the employee's final pay:

- Click on the **'Employee'** tab
- Select the relevant employee and click **'OK'**
- Select **'Restore Leaver'**
- The system will check if the employee has already appeared on an **FPS** as a leaver. If they have, the following message will appear:
- Click **'Yes'** to restore the leaver and proceed to make adjustments to the employee's current pay period



If you are making an additional payment after the employee's leave date:

- Click on the **'Employee'** tab
- Select the relevant employee and click **'OK'**
- Select **'Restore Leaver'**
- The system will check if the employee has already appeared on an **FPS** as a leaver. If they have, the following message will appear:
- If you intend to make a payment after leaving, Click **'No'**
- Click **'OK'** to restore the leaver. The employee's tax code will be amended to OT week 1/month 1 and the payment will be marked as a **Payment After Leaving**.



NOTE: Remember to re-enter the leaving date for the employee after you have made the necessary payment and before you send the FPS.



If you have marked an employee as a leaver by mistake you must create a new employee record, enter the employee's gross and tax year to date figures and write to HMRC to advise them.

What do I do at year end?

To print the **Year-end Guide** click **'Year-end' | 'Year-end Guide'**.

- You are required to issue P60s to all employees working for you on the last day of the tax year (5th April). Employees should receive them before 31 May
- You will be required to submit the final **FPS** for the tax year and, where appropriate
 - You will submit the **EPS** with the final submission indicator set

What if a client ceases trading?

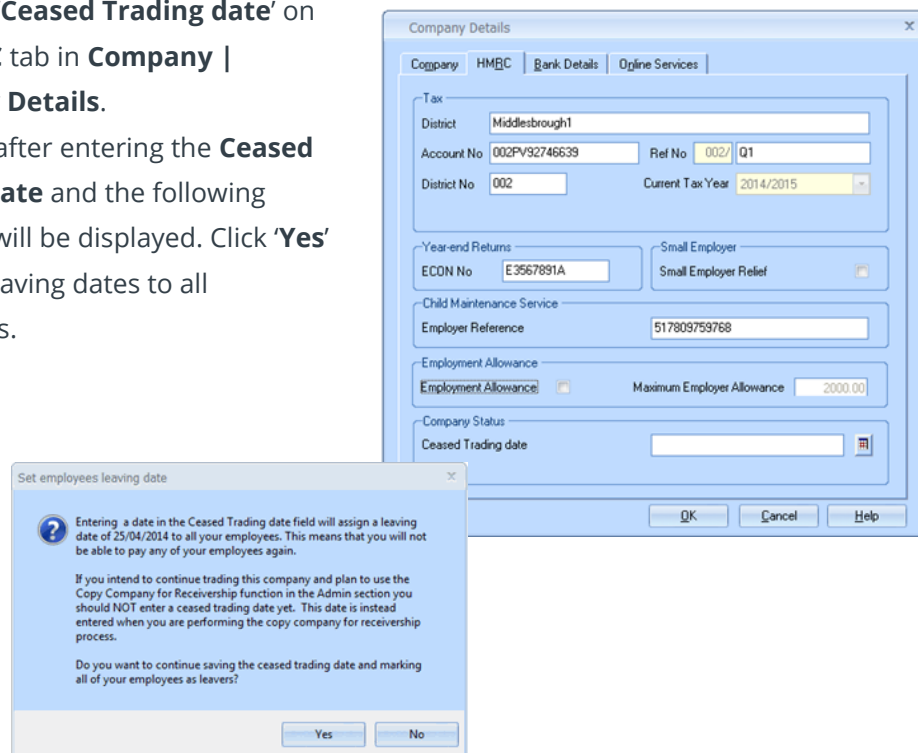
If your client ceases trading, the **Ceased Trading date** will be used by either the **EPS** or **FPS** process for identifying the final submission.

The process for a client that has ceased trading depends on whether you have to complete an **EPS** or not.

If you are submitting an **EPS**, the **Ceased Trading date** should be set **after** you have submitted the final **FPS**.

If you do not have to submit a final **EPS**, set the **Ceased Trading date** **before** you send the final **FPS**.

- Enter the **'Ceased Trading date'** on the **HMRC** tab in **Company | Company Details**.
- Click **'OK'** after entering the **Ceased Trading date** and the following message will be displayed. Click **'Yes'** to issue leaving dates to all employees.



The image shows two overlapping windows from the IRIS software. The background window is titled 'Company Details' and has tabs for 'Company', 'HMRC', 'Bank Details', and 'Online Services'. The 'HMRC' tab is active, showing fields for Tax (District: Middlesbrough1, Account No: 002FV92746639, Ref No: 002/Q1, District No: 002, Current Tax Year: 2014/2015), Year-end Returns (ECON No: E3567891A, Small Employer Relief), Child Maintenance Service (Employer Reference: 517809759768), Employment Allowance (Maximum Employer Allowance: 2000.00), and Company Status (Ceased Trading date field). The foreground window is titled 'Set employees leaving date' and contains the following text:

Entering a date in the Ceased Trading date field will assign a leaving date of 25/04/2014 to all your employees. This means that you will not be able to pay any of your employees again.

If you intend to continue trading this company and plan to use the Copy Company for Receivership function in the Admin section you should NOT enter a ceased trading date yet. This date is instead entered when you are performing the copy company for receivership process.

Do you want to continue saving the ceased trading date and marking all of your employees as leavers?

 At the bottom of this dialog are 'Yes' and 'No' buttons.

Earlier Year Update (EYU)

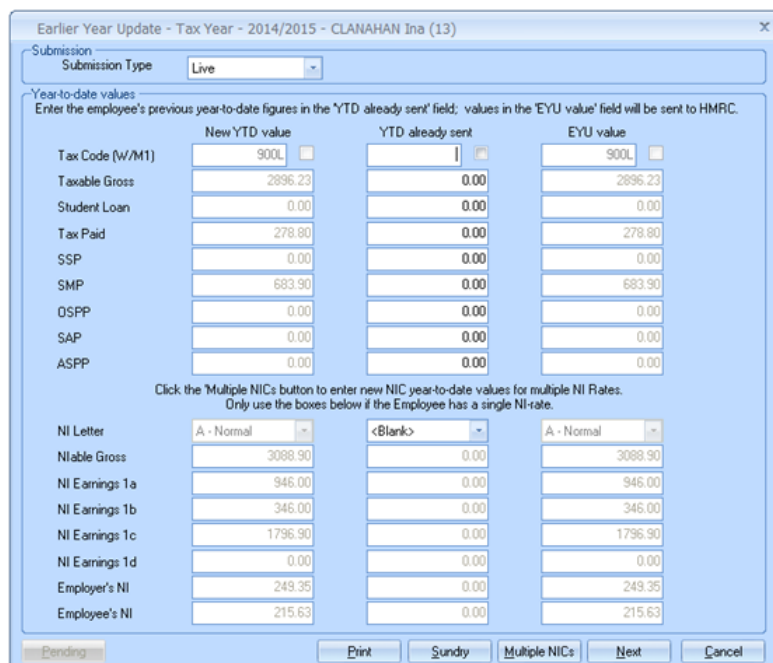
An **Earlier Year Update** is used to send an employee's amended year to date figures for a previous tax year. HMRC only accept these changes via an **FPS** prior to the 20th April in the current tax year. If the date is on or after 20th April, use the **Earlier Year Update** facility to submit the new details to HMRC.

The **Earlier Year Update** can only be sent for a single employee at a time, you cannot select multiple employees.

Use the **Earlier Year Update** to enter the original year to date values sent via an **FPS**; IRIS Bureau Payroll will automatically calculate the difference between previously submitted values and the new year to date values.

To submit an Earlier Year Update

- From the **Year-end** tab, select **Use Last Year's Data** (we recommend you take a backup of your client's current data first)
- Check the title bar displays the previous tax year
- Select the employee and take a note of the employee's year to dates values that have already been submitted via **FPS**
- Make any necessary amendments to the employee's year to date figures i.e. Gross Taxable Pay, Tax Paid, Student Loan Recovery, Employee Total NIC
- Once the changes have been made, from the **Online Services** tab, select '**Send Earlier Year Update**'
- Click '**Yes**' to the warning message to continue with the **EYU** or '**No**' to cancel
- In the **YTD already sent** column, enter the figures already submitted to HMRC via **FPS**
- If the employee had more than one NI letter during the tax year, click '**Multiple NICs**' to enter the relevant breakdown then '**OK**' to save the changes
- Click '**Sundry**' if you need to amend values for **Gross pension deductions; Net pension deductions; Trivial commutation payment** or **Benefits taxed in payroll**
- Click '**Next**', this will display the **Earlier Year Update – Final Confirmation** screen
- Click '**Print**' if you require a copy of the figures
- Click '**Send**' to start the submission



Earlier Year Update - Tax Year - 2014/2015 - CLANAHAN Ina (13)

Submission
Submission Type: Live

Year-to-date values
Enter the employee's previous year-to-date figures in the 'YTD already sent' field; values in the 'EYU value' field will be sent to HMRC.

	New YTD value	YTD already sent	EYU value
Tax Code (W/M1)	900L	1	900L
Taxable Gross	2896.23	0.00	2896.23
Student Loan	0.00	0.00	0.00
Tax Paid	278.80	0.00	278.80
SSP	0.00	0.00	0.00
SMP	683.90	0.00	683.90
OSPP	0.00	0.00	0.00
SAP	0.00	0.00	0.00
ASPP	0.00	0.00	0.00
Click the 'Multiple NICs' button to enter new NIC year-to-date values for multiple NI Rates. Only use the boxes below if the Employee has a single NI-rate.			
NI Letter	A - Normal	<Blank>	A - Normal
Niable Gross	3088.90	0.00	3088.90
NI Earnings 1a	946.00	0.00	946.00
NI Earnings 1b	346.00	0.00	346.00
NI Earnings 1c	1796.90	0.00	1796.90
NI Earnings 1d	0.00	0.00	0.00
Employer's NI	249.35	0.00	249.35
Employee's NI	215.63	0.00	215.63

Buttons: Pending, Print, Sundry, Multiple NICs, Next, Cancel

Glossary of Terms

RTI	Real Time Information	Collection of PAYE information as it happens instead of at month end or year end
FPS	Full Payment Submission	Sent every payroll. Also used as an alignment before starting RTI by companies without split schemes or less than 250 employees
EAS	Employer Alignment Submission	Sent once before starting RTI, used by companies with split schemes or 250+ employees.
EPS	Employer Payment Summary	Sent monthly to inform HMRC about adjustments made to the monthly payment
NVR	NINO Verification Request	Sends a request for a National Insurance number to HMRC
DPS	Data Provisioning Service	This is the system HMRC uses to send messages to your payroll
YTD	Year To Date	The FPS and EPS always send Year to Date values to HMRC
Irregular Payment indicator		For any Casual or Occasional workers, particularly those who may not work for your client for 13 weeks or more. It informs HMRC that the individual is still employed by your client
Payment after leaving indicator		This is needed if an employee has appeared as a leaver on an FPS and you need to pay them again in a later period
NINO	National Insurance Number	
Split Scheme		Where a client's payrolls are split, e.g. a client runs its own payroll but their Directors payroll is run by you on IRIS Bureau Payroll, or the client is split across two or more IRIS Bureau Payroll companies.
EYU	Earlier Year Update	Used to send an employee's amended year to date figures for the previous tax year on or after 20 th April in the current tax year

FAQ

How do I get ready for RTI?

Will there be mandatory employee information required before being able to send RTI?

What do I do if I make a mistake?

How do I send a P45 or P46?

What happens if I re-calculate a payroll?

What information is included in an FPS?

Can I send the FPS more than once in a period?

Do I make an employee a leaver before or after I have sent the FPS?

What information is included in an EPS?

When do I have to submit an EPS?

When don't I have to submit an EPS?

Can I amend an EPS before I send it?

Do I have to carry out Month-End Processing prior to submitting an EPS?

Can I print an EPS Submissions Summary?

What happens if an employee is on holiday and is paid for more than one period?

How are the numbers made up on the FPS submission screen?

Can I export the RTI reports?

Can I re-print a report for a previous period?

Do I have to carry out any additional procedures at Year-End?

Can I reuse an Employee Code when an employee has left?

What changes are taking place with BACS payments?

Do I need to send an EAS each time I get a new starter?

How do I get ready for RTI?

See **What do I need to do first?**

Will there be mandatory employee information required before being able to send RTI?

Yes, there are some new fields in the payroll software and some current ones that have become mandatory. Print the **RTI Missing Data** report as described on page 5 to see what information you are missing.

What do I do if I make a mistake?

That depends on the mistake you have made!

- I have paid someone the wrong amount but I have already sent the FPS

- Enter Variations/Recalculate the payroll
- Send the FPS again just for that employee

Or if you have already finalised

- Correct the employee's pay in the next pay period
- The year to date values will then be correct in the next FPS

Note: If you re-calculate an employee's payroll after the FPS has been sent, which alters the figures and the employee is not going to be paid again in this tax year, a second FPS should be sent to show the amendment. See example below:

- You run August payroll calculations including Mr Example
- You send the August FPS which includes Mr Example
- You re-run the payroll for Mr Example resulting in different figures
- Mr Example is not a leaver but you do not intend to pay him again in the current tax year
- This would result in HMRC having the incorrect year to date figures for this employee. You therefore need to send another FPS for August to include Mr Example's revised figures

- I have made the wrong person a leaver and I have sent the FPS

- **Do not** restore the employee
- Create a new employee record and treat them as a new employee with year to dates as P45 values
- **Do not reuse their original employee code**
- Contact HMRC to advise them of the error

- I have made someone a leaver and sent the FPS but I need to make them another payment

See [How do I make a payment after leaving?](#)



Note: You can submit corrections using an **FPS** up to the 19th of April following Year-end.

How do I send a P45 or P46?

See [How do I process a Leaver?](#) and [How do I deal with a new starter?](#)

What happens if I re-calculate a payroll?

That depends on where you are in your payroll cycle. If you have not yet paid the employee or sent the **FPS** for that period, you can recalculate as many times as you like. If you have sent the **FPS** for that period and especially if there are leavers, you may have some issues. See [What do I do if I make a mistake?](#)

What information is included in an FPS?

- Payment & YTD information
- New Starter/Leaver details
- Payment after leaving indicator
- Irregular Payment indicator
- Hours worked
- Employee Name
- Address – needed for a new employee, if NI number is blank, or Address has changed
- Questions & Declarations (only required if it is the last **FPS** of the year or the client has ceased trading AND there are no adjustments to be made to HMRC via an **EPS**)
- Date of Birth
- Passport Number, if present

Can I send the FPS more than once in a period?

If an employee is re-calculated or undone, you can resend the FPS or wait until the next time as the cumulative figures will correct any issues. However, if the change affects amounts due to HMRC you need to make the correct FPS submission at the correct time.

Do I make an employee a leaver before or after I have sent the FPS?

You make an employee a leaver after you have done the payroll and ran BACS, but before the FPS. That way they are marked as a leaver on the FPS along with their final payment. If you make an employee a leaver after sending the FPS, they will appear in the next pay period's FPS.

What information is included in an EPS?

- Employer References
- Related Tax Year
- Details of any SMP, SAP, ASPP and OSPP reclaim and compensation
- Notification if no payment is due because no employees were paid i.e. Tax and NI liability is zero
- Questions & Declarations (only required on the last EPS of the year or the client has ceased trading AND there are adjustments to be made to HMRC)

When do I have to submit an EPS?

- If any SMP, SAP, ASPP or OSPP reclaim/compensation is due in the month
- If no employees were paid i.e. Tax and NI liability is zero
- By the 19th of the following month

When don't I have to submit an EPS?

Payment is due to HMRC for the month but there are no adjustments to be made for reclaim or compensation figures. HMRC will calculate Tax, NI and Student Loan using the FPS.

Can I amend an EPS before I send it?

Yes, you can amend the values prior to sending the information to HMRC. This can be done if corrections are required for a previous month. You can edit the **Current Month** figures. Remember, the rows for each month reflect year to date values and not just that month's value.

Do I have to carry out Month-End Processing prior to submitting an EPS?

Yes, month-end processing calculates any reclaim, recovery or compensation values for the month.

Can I print an EPS Submissions Summary?

The **EPS Submissions Summary** can be printed from the **Online Filing** tab | **View Audit**, select the **Message Type 'Employer Payment Summary'**. You can then opt to view a summary by **'Submission Status'** which gives the following options:

- Successful
- Failed
- Pending
- All

What happens if an employee is on holiday and is paid for more than one period?

If you pay an employee for more than one period because they are on holiday, for example:

The employee receives normal pay for week 3, has holiday pay advanced for week 4 and is then paid normally in week 5

- The FPS in week 3 would be normal pay plus the advanced pay
- The FPS in week 4 would not include this employee
- The FPS in week 5 would include the employee's week 5 pay

How are the numbers made up on the FPS submission screen?

Employees Paid in

New Employees - This is the number of employees paid in the selected pay period where there is **Starter Details** information to be included. If the new starter had a leave date as well, they would not be counted in the **New Employee** section, only in the **Leavers** section.

Current Employees - This is made up of the number of employees paid in the selected pay period that do not have either starter details or leavers details to be included in the file.

Leavers - The number of **Leavers** included is made up of the number of employees paid in the selected pay period where a leaving date is included in the file.

Total - This field gives you the sum of **New Employees**, **Current Employees** and **Leavers**.

Week.....Totals

This section of the **Final Confirmation Screen** gives the following totals for all the employees paid in the selected period:

- Tax
- Employees NI
- Employers NI
- Student Loan

Submission Summary

Number of employees included in the submission and paid in... will show the same number as the **Total** field under **Employees paid in...**

Number of leavers included in the submission but not paid in ... will show the number of leavers included in the file without a payment record. This could be because the employee was not paid in the current pay period but was marked as a leaver after the last FPS was sent to HMRC.

Total Number of employees included in the submission will show the sum of the **Number of employees included in the submission and paid in...** and the **Number of leavers included in the submission but not paid in...**

Can I export the RTI reports?

Yes, if you click on '**Print Summary**' this will preview the report to screen. Click '**Export**' and choose from the export functions presented.

Can I re-print a report for a previous period?

No. We advise that if you require a printed copy of the summary, click '**Print Summary**' or '**Print**' during the **FPS / EPS** processes.

Do I have to carry out any additional procedures at Year-End

Yes, full details will be included in the **Year-end Guide**.

Can I reuse an Employee Code when an employee has left?

No. HMRC use the **Employee Code** as an identifier for that individual for the whole of the tax year. Even if you are recreating an employee who you have P45'd and sent an FPS for by mistake, you must never reuse their old **Employee Code**.

What changes are taking place with BACS payments?

All PAYE and pensions BACS files will require an additional four characters entered into field 7 (spare field) in the BACS submission file, which will be used to identify the payment against the online submission. Your IRIS payroll software will handle this, ensuring that your payments can be made and tracked by the HMRC. However you will need to inform your bank/ BACS approved Bureau before you undertake RTI.

Do I need to send an EAS each time I get a new starter?

No, the EAS is only sent once, when a client with a split scheme or 250+ employees starts using RTI. New starters and leavers are reported via the FPS.

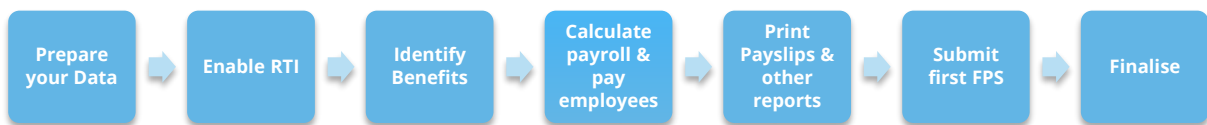
Appendix - Examples of using RTI for different company scenarios

Company 1

This company has:

- One pay frequency
- Less than 250 employees
- All employees from the same tax reference are in one IRIS Bureau Payroll company

To get started:



1. Prepare your data

Make sure your IRIS Bureau Payroll client has all the data necessary for RTI by printing the **RTI Missing Data** report.

Complete any blank details and new fields as described **here**

2. Enable RTI

Follow **these** instructions

3. Identify Benefits in Kind

Follow **these** instructions

4. Calculate first payroll

Enter Variations/Calculate your payroll as normal. Pay the employees.

5. Print payslips and other reports

Print payslips and reports as normal

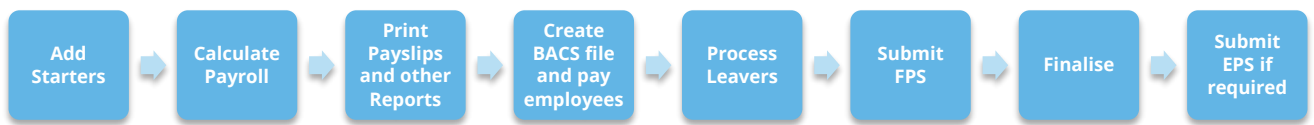
6. Submit first FPS

Follow the instructions **here**

NOTE: The first **FPS** will include all information for all employees employed by you in the current tax year, even if you haven't run a payroll for them yet

7. Finalise

Payroll process when Company 1 is up and running with RTI:



1. **Add Starters**
Follow the instructions [here](#)
2. **Calculate Payroll**
3. **Print Payslips & Other Reports**
4. **Pay Employees**
5. **Process Leavers**
Follow the instructions [here](#)
6. **Submit FPS**
Follow the instructions [here](#)
7. **At month end submit EPS if required**
Follow instructions [here](#)
8. **Finalise**

Company 2

This company has:

- Multiple pay frequencies
- Less than 250 employees

To get started:



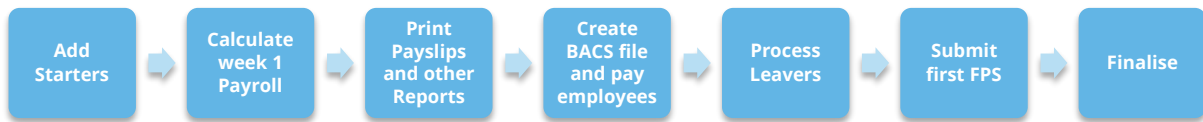
1. **Prepare your data**
Make sure your IRIS Bureau Payroll company has all the data necessary for RTI by printing the **RTI Missing Data** report

Complete any blank details and new fields as described [here](#)
2. **Enable RTI**
Follow [these](#) instructions
3. **Identify Benefits in Kind**
Follow the instructions [here](#)

Payroll Process for Company 2 when up and running with RTI:

For this example we have used weeks 1-4 and month 1

Week 1



1. Add Starters

Add any new starters – follow the instructions [here](#)

2. Calculate Payroll

3. Print Payslips & Other Reports

4. Pay Employees

5. Process Leavers

To process leavers, follow [these](#) instructions

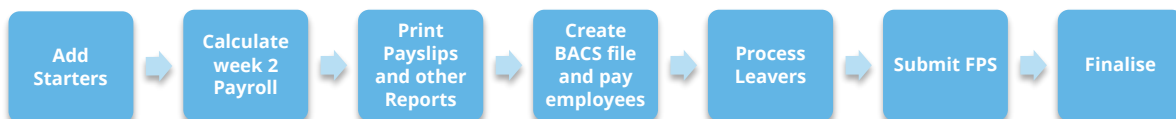
6. Submit First FPS

Follow the instructions [here](#)

NOTE: The first **FPS** will include all information for all employees employed by you in the current tax year, even if you haven't run a payroll for them yet

7. Finalise

Week 2



1. Add Starters

Add any new starters – follow the instructions [here](#)

2. Calculate Payroll

3. Print Payslips & Other Reports

4. Pay Employees

5. Process Leavers

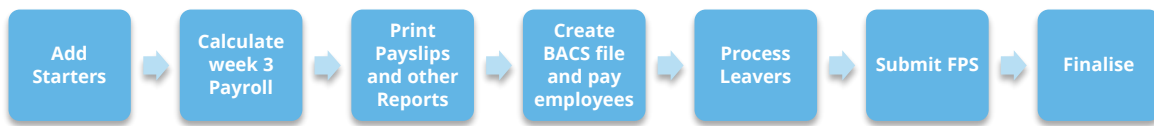
To process leavers, follow the instructions [here](#)

6. Submit FPS

Follow the instructions [here](#)

7. Finalise

Week 3



1. Add Starters

Add any new starters – follow the instructions [here](#)

2. Calculate Payroll

3. Print Payslips & Other Reports

4. Pay Employees

5. Process Leavers

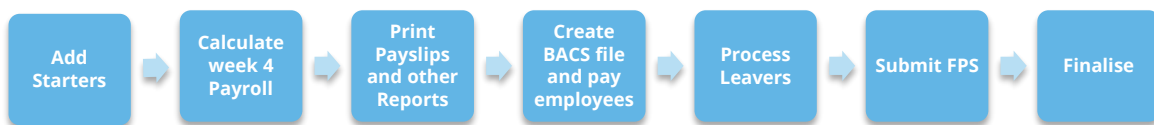
To process leavers, follow the instructions [here](#)

6. Submit FPS

Follow the instructions [here](#)

7. Finalise

Week 4



1. Add Starters

Add any new starters – follow the instructions [here](#)

2. Calculate Payroll

3. Print Payslips & Other Reports

4. Pay Employees

5. Process Leavers

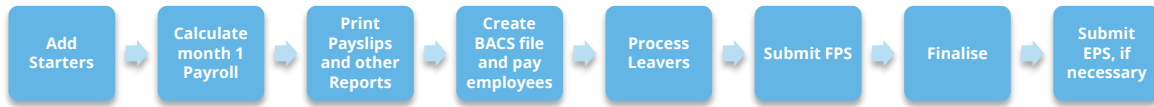
To process leavers, follow the instructions [here](#)

6. Submit FPS

Follow the instructions [here](#)

7. Finalise

Month 1



1. Add Starters

Add any new starters – follow the instructions [here](#)

2. Calculate Payroll

3. Print Payslips & Other Reports

4. Pay Employees

5. Process Leavers

To process leavers, follow the instructions [here](#)

6. Submit FPS

Follow the instructions [here](#)

7. Finalise

8. Submit EPS, if required

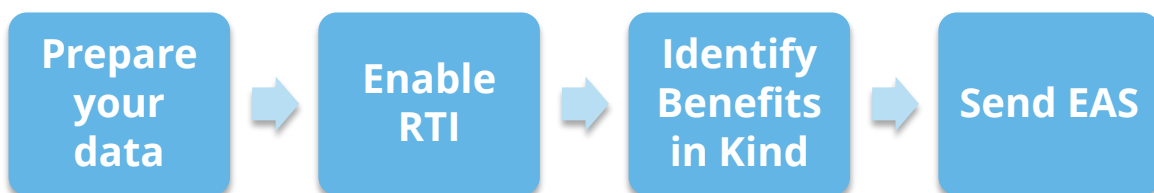
You have now run payroll for weeks 1-4 and month 1. Carry out your month end processing and if you have any statutory payment reclaim/compensation figures, follow the instructions [here](#) to submit an **EPS**.

Company 3

This company has:

- More than 250 employees
- All employees in the same tax reference in one IRIS Bureau Payroll company
- One pay frequency - monthly

To get started:



1. Prepare your data

Make sure your IRIS Bureau Payroll company has all the data necessary for RTI by printing the **RTI Missing Data** report.

Complete any blank details and new fields as described [here](#)

2. Enable RTI

Follow the instructions [here](#)

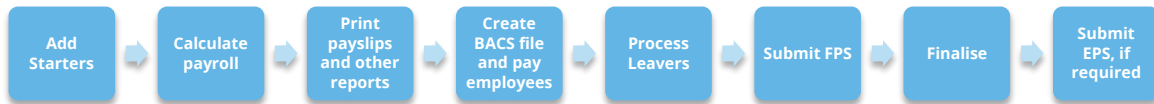
3. Identify Benefits in Kind

Follow the instructions [here](#)

4. Submit EAS

Follow the instructions [here](#)

Payroll process when Company 3 is up and running with RTI:



1. Add Starters

Add any new starters – follow the instructions [here](#)

2. Calculate Payroll

3. Print Payslips & Other Reports

4. Pay Employees

5. Process Leavers

To process leavers, follow the instructions [here](#)

6. Submit FPS

Follow the instructions [here](#)

7. Finalise

8. Submit EPS, if required

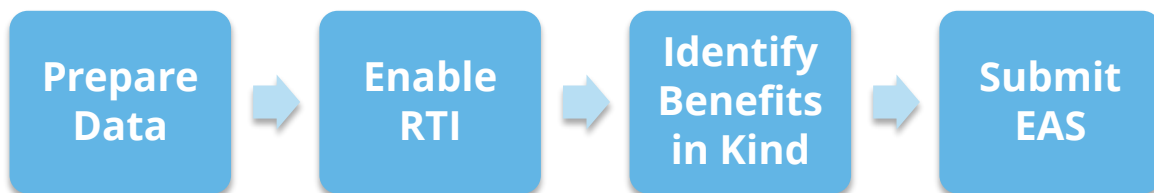
You have now run payroll for weeks 1-4 and month 1. Carry out your month-end processing and if you have any statutory payment reclaim/compensation figures, follow the instructions [here](#) to submit an **EPS**.

Company 4

This company has:

- More than 250 employees
- All employees in the same tax reference in one IRIS Bureau Payroll company
- Multiple pay frequencies

To get started:



1. Prepare your data

Make sure your IRIS Bureau Payroll company has all the data necessary for RTI by printing the **RTI Missing Data** report.

Complete any blank details and new fields as described [here](#)

2. Enable RTI

Follow the instructions [here](#)

3. Identify Benefits in Kind

Follow the instructions [here](#)

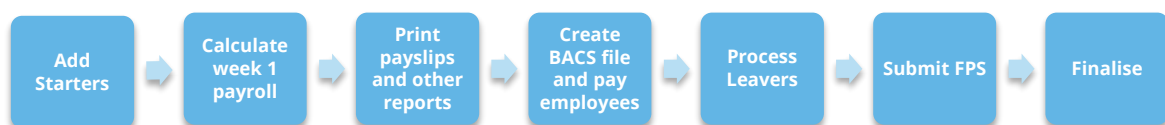
4. Submit EAS

Follow the instructions [here](#)

Payroll Process for Company 4 when up and running with RTI:

For this example we have used weeks 1-4 and month 1

Week 1



1. Add Starters

Add any new starters – follow the instructions [here](#)

2. Calculate Payroll

3. Print Payslips & Other Reports

4. Pay Employees

5. Process Leavers

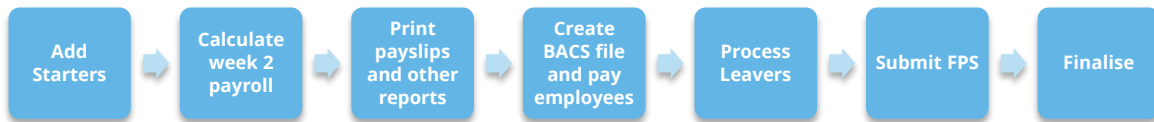
To process leavers, follow the instructions [here](#)

6. Submit FPS

Follow the instructions [here](#)

7. Finalise

Week 2



1. Add Starters

Add any new starters – follow the instructions [here](#)

2. Calculate Payroll

3. Print Payslips & Other Reports

4. Pay Employees

5. Process Leavers

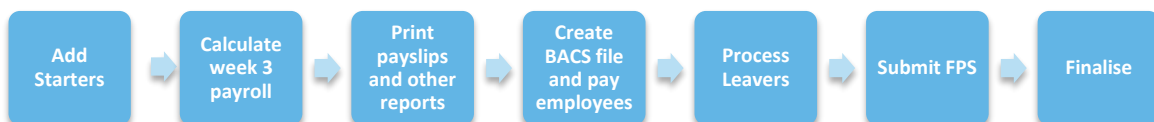
To process leavers, follow the instructions [here](#)

6. Submit FPS

Follow the instructions [here](#)

7. Finalise

Week 3



1. Add Starters

Add any new starters – follow the instructions [here](#)

2. Calculate Payroll

3. Print Payslips & Other Reports

4. Pay Employees

5. Process Leavers

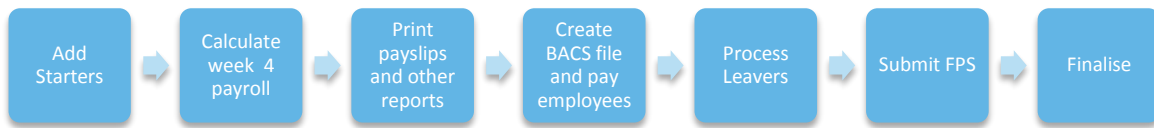
To process leavers, follow the instructions [here](#)

6. Submit FPS

Follow the instructions [here](#)

7. Finalise

Week 4



1. Add Starters

Add any new starters – follow the instructions [here](#)

2. Calculate Payroll

3. Print Payslips & Other Reports

4. Pay Employees

5. Process Leavers

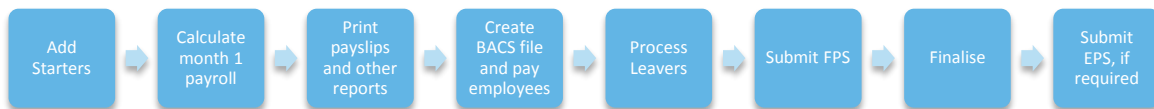
To process leavers, follow the instructions [here](#)

6. Submit FPS

Follow the instructions [here](#)

7. Finalise

Month 1



1. Add Starters

Add any new starters – follow the instructions [here](#)

2. Calculate Payroll

3. Print Payslips & Other Reports

4. Pay Employees

5. Process Leavers

To process leavers, follow the instructions [here](#)

6. Submit FPS

Follow the instructions [here](#)

7. Finalise

8. Submit EPS, if required

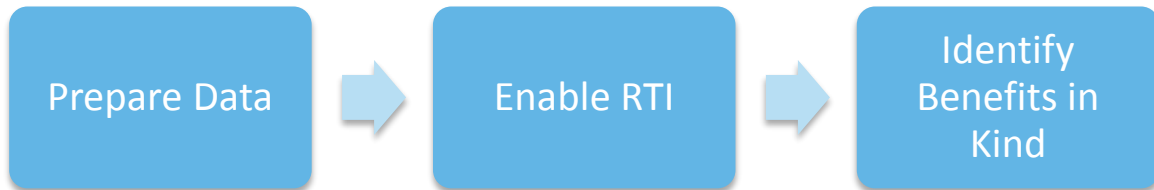
You have now run payroll for weeks 1-4 and month 1. Carry out your month end process and if you have any statutory payment reclaim/compensation figures, follow the instructions [here](#) to submit an **EPS**.

Company 5

This company has:

- Less than 250 employees
- All employees in the same tax reference in one IRIS Bureau Payroll company
- Multiple pay frequencies

To get started:



1. Prepare your data

Make sure your IRIS Bureau Payroll company has all the data necessary for RTI by printing the **RTI Missing Data** report.

Complete any blank details and new fields as described [here](#)

2. Enable RTI

Follow the instructions [here](#)

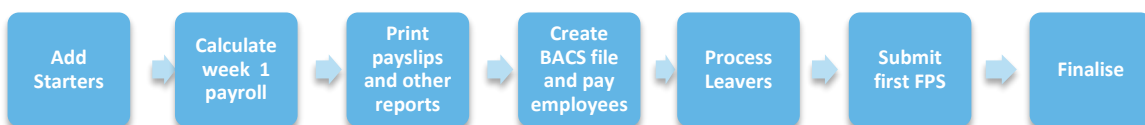
3. Identify Benefits in Kind

Follow the instructions [here](#)

Payroll Process for Company 5 when up and running with RTI:

For this example we have used weeks 1-4 and month 1

Week 1



1. Add Starters

Add any new starters – follow the instructions [here](#)

2. Calculate Payroll

3. Print Payslips & Other Reports

4. Pay Employees

5. Process Leavers

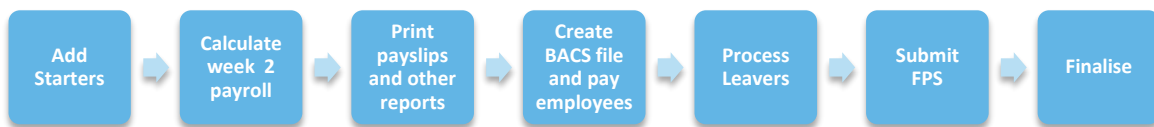
To process leavers, follow the instructions [here](#)

6. Submit FPS

Follow the instructions [here](#)

7. Finalise

Week 2



1. Add Starters

Add any new starters – follow the instructions [here](#)

2. Calculate Payroll

3. Print Payslips & Other Reports

4. Pay Employees

5. Process Leavers

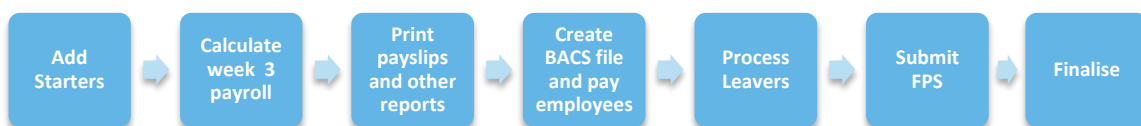
To process leavers, follow the instructions [here](#)

6. Submit FPS

Follow the instructions [here](#)

7. Finalise

Week 3



1. Add Starters

Add any new starters – follow the instructions [here](#)

2. Calculate Payroll

3. Print Payslips & Other Reports

4. Pay Employees

5. Process Leavers

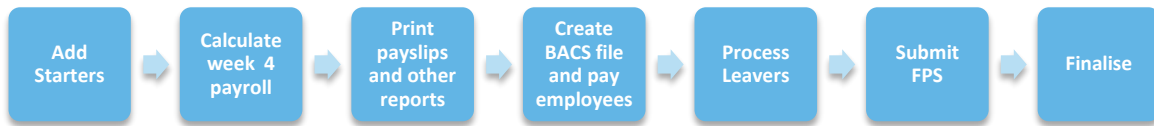
To process leavers, follow the instructions [here](#)

6. Submit FPS

Follow the instructions [here](#)

7. Finalise

Week 4



1. Add Starters

Add any new starters – follow the instructions on [here](#)

2. Calculate Payroll

3. Print Payslips & Other Reports

4. Pay Employees

5. Process Leavers

To process leavers, follow the instructions [here](#)

6. Submit FPS

Follow the instructions [here](#)

7. Finalise

Month 1



1. Add Starters

Add any new starters – follow the instructions [here](#)

2. Calculate Payroll

3. Print Payslips & Other Reports

4. Pay Employees

5. Process Leavers

To process leavers, follow the instructions [here](#)

6. Submit FPS

Follow the instructions [here](#)

7. Finalise

8. Submit EPS, if required

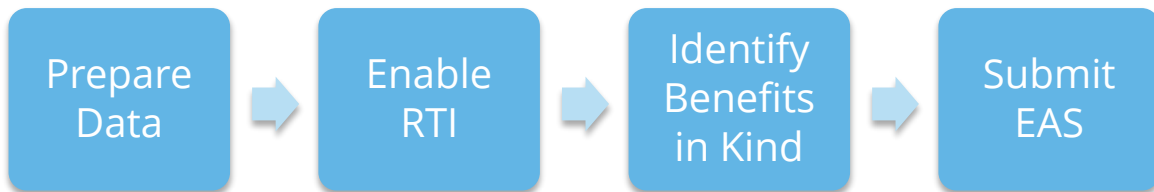
You have now run payroll for weeks 1-4 and month 1. Carry out your month end processing and if you have any statutory payment reclaim/compensation figures, follow the instructions [here](#) to submit an **EPS**.

Company 6

This company has:

- Some employees from the same tax reference in a different IRIS Bureau Payroll company (**Split Scheme**), for example all weekly employees in one IRIS Bureau Payroll company and all monthly employees in another.

To get started:



1. Prepare your data

Make sure your IRIS Bureau Payroll company has all the data necessary for RTI by printing the **RTI Missing Data** report.

Complete any blank details and new fields as described [here](#)

2. Enable RTI

Follow the instructions [here](#)

3. Identify Benefits in Kind

Follow the instructions [here](#)

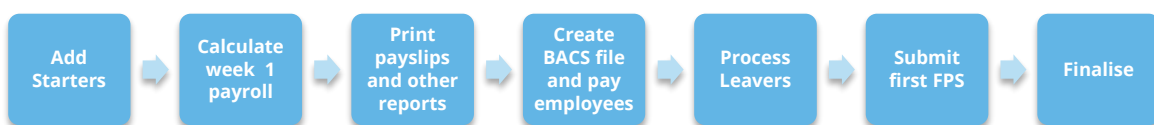
4. Submit EAS

Send the **EAS** – follow the instructions [here](#)

Payroll Process for Company 6 when up and running with RTI:

For this example we have used weeks 1-4 and month 1

Week 1



1. Add Starters

Add any new starters – follow the instructions [here](#)

2. Calculate Payroll

3. Print Payslips & Other Reports

4. Pay Employees

5. Process Leavers

To process leavers, follow the instructions [here](#)

6. Submit FPS

Follow the instructions [here](#)

7. Finalise

Week 2



1. Add Starters

Add any new starters – follow the instructions [here](#)

2. Calculate Payroll

3. Print Payslips & Other Reports

4. Pay Employees

5. Process Leavers

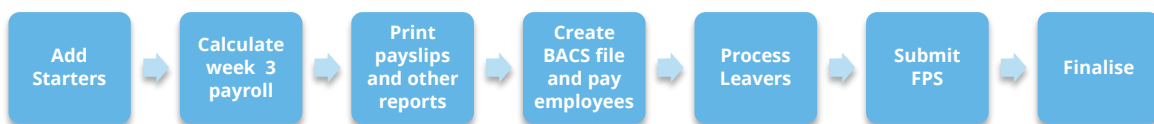
To process leavers, follow the instructions [here](#)

6. Submit FPS

Follow the instructions [here](#)

7. Finalise

Week 3



1. Add Starters

Add any new starters – follow the instructions [here](#)

2. Calculate Payroll

3. Print Payslips & Other Reports

4. Pay Employees

5. Process Leavers

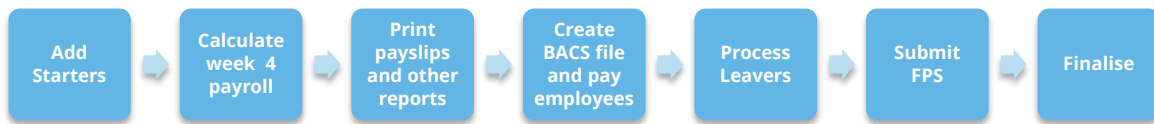
To process leavers, follow the instructions [here](#)

6. Submit FPS

Follow the instructions [here](#)

7. Finalise

Week 4



1. Add Starters

Add any new starters – follow the instructions [here](#)

2. Calculate Payroll

3. Print Payslips & Other Reports

4. Pay Employees

5. Process Leavers

To process leavers, follow the instructions [here](#)

6. Submit FPS

Follow the instructions [here](#)

7. Finalise

Month 1



1. Add Starters

Add any new starters – follow the instructions [here](#)

2. Calculate Payroll

3. Print Payslips & Other Reports

4. Pay Employees

5. Process Leavers

To process leavers, follow the instructions [here](#)

6. Submit FPS

Follow the instructions [here](#)

7. Finalise

8. Submit EPS, if required

After running your payrolls for each company in the **Split Scheme**, if you have any statutory payments, calculate any statutory payment reclaim/compensation figures. The **Month End Summary** calculates these figures automatically based on each individual company in IRIS Bureau Payroll so manual calculation may be required.

Combine the reclaim/compensation figures from the companies with the same tax reference and then on the EPS submission screen, enter the amended values.

For continuity and audit purposes we recommend that you always send the **EPS** for the split scheme from the same IRIS Bureau Payroll. See **To submit an EPS** for further information.

Software available from IRIS

IRIS Payroll Basics

Free, RTI compliant payroll software for companies with fewer than 10 employees

IRIS Payroll Business

Intelligent, easy to use payroll software for smaller businesses

IRIS Payroll Professional

Flexible payroll software for medium sized businesses

IRIS Bureau Payroll

Intelligent management for multiple payrolls

IRIS OpenPayroll

Cloud-based UK payroll software – accessible from anywhere on PC, Mac or tablet

IRIS P11D

The easy way to complete employee expenses and benefits returns

IRIS HR Manager

The easy way to keep employee data up-to-date

IRIS OpenPayslips

A secure web based solution that allows your employees to access, and download their e-payslips via an online portal

Stationery order line

0844 815 5656

HMRC online service helpdesk

Tel: 0300 200 3600

Fax: 0844 366 7828

Email: helpdesk@ir-e-file.gov.uk

HMRC employer helpline

Tel: 0300 200 3200

HMRC employer helpline (for new business)

Tel: 0300 200 3211

Support

Tel: 0844 815 5661 (option 5)

Fax: 0844 815 5665

Email: ipsupport@iris.co.uk