



**Capital Gold Payroll (3.80)**

**Payroll Release and Upgrade Guide**

**2008-09 Year End &  
2009-10 Tax Year**



## **This guide is not comprehensive and has no legal force**

Capital Gold Payroll (3.80) Payroll Release and Upgrade Guide:  
2008-09 Year End & 2009-10 Tax Year

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Pegasus Software Limited  
Orion House  
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Kettering  
Northamptonshire  
NN15 6PE

[www.pegasus.co.uk](http://www.pegasus.co.uk)

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# Payroll Release and Upgrade Guide: 2008-09 Year End & 2009-10 Tax Year

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# Payroll Release and Upgrade Guide: 2008-09 Year End & 2009-10 Tax Year

## Introduction

This Release and Upgrade Guide is designed to help you through the payroll upgrade for the 2008-09 year end into the new 2009-10 tax year. It contains all the background information about the legislative and other changes introduced by the government and HMRC, and the changes to the software. The guide provides step-by-step points for planning and implementing the upgrade, and includes useful sources of further information. Make sure you follow the upgrade instructions carefully.

## When to Carry Out the Software Upgrade

The software can be installed in any pay period before the end of the 2008-09 tax year. However, it must be installed before processing the 2008-09 year end. This will ensure that the software is in place ready for running year end procedures, submitting the year end returns to HMRC, and then to start processing in the 2009-10 tax year.

You should aim to carry out the upgrade after the full payroll cycle in the pay period.

## Installation and Upgrade Instructions

Software installation and upgrade instructions for Capital Gold Payroll and Online Filing Manager are included in each product's Installation Guides. You must refer to those documents when installing the products.

## Adobe Reader (9.00)

Adobe Reader (9.00) is included on the Capital Gold Payroll CD, so if this version or later is not installed on the computer, you can run the setup program provided to install a copy. Instructions on the use of Adobe Reader are provided with the Reader itself.

## Feedback

Pegasus is interested to hear your views on the documents we provide. To give your feedback, send an email to [feedback@pegasus.co.uk](mailto:feedback@pegasus.co.uk). Please type "Capital Gold Payroll Upgrade Guide" in the subject box.

Please note that product support is not offered through the above email address.

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## Quick Overview of Legislative and Other Changes

This section provides a high-level overview of the legislative changes to be introduced from 6 April 2009. If you would like to know more in-depth information about these legislative changes after reading this section, further details are included in the next section of this guide.

Full details of legislative changes are available in the official publications from HMRC/NICO and from your tax office.

The legislative changes for the 2008-09 year end and 2009-10 tax year affect the submission of online year end returns to HMRC, the submission of online and printed in-year returns to HMRC; and the calculation of National Insurance Contributions, Statutory Adoption Pay, and Statutory Paternity Pay for adoption.

### Legislation and other requirements

The legislative changes and changes introduced by HMRC that affect Pegasus products from 6 April 2009 are the following:

- State second pension (S2P) benefits are currently accrued based on the level of an employee's earnings between the National Insurance lower earnings limit (LEL) and the upper earnings limit (UEL). From 6 April 2009, under the pension reform provisions of the 2007 Pensions Act, which includes reforms to the state pension system, the S2P is being restructured to become a flat-rate state pension by around the year 2030. The Pensions Act introduces a new threshold for National Insurance calculations - the 'Upper Accrual Point' - to use instead of the UEL for accruing S2P entitlement and calculations of contracted-out rebate contributions.
- The P45 form has been amended and a new plain-paper form has been introduced for employers that submit P45s online. All employers with 50 or more employees must submit P45 Part 1, P45 Part 3, and P46 in-year forms to HMRC online. Paper returns will not be accepted by HMRC from these employers.
- New P46 forms have been introduced: form P46 (Pen) for pension providers and employers who pay pensions and annuities (this replaces the form P160); and form P46 (Expat) for employees who work for a overseas employer and are seconded to work in the United Kingdom.
- Software products that submit in-year returns online must be able to receive digital receipts from HMRC. Digital receipts, also called the HMRCMark, are electronic responses that are sent by HMRC after online returns have been submitted.
- Minor changes to the XML content of in-year online returns, and tightened-up validations.
- Minor changes to the XML content of online Employer Annual Returns, and tightened-up validations.
- HMRC has discontinued the use of the SSP1 (L) form. The form was previously used to link employee's periods of sickness when they were employed by different employers.

### HMRC Payroll Standard and the Pensioner Payroll Standard

From 6 April 2009, HMRC has made the following requirements mandatory for the Payroll Standard and Pensioner Payroll Standard:

- To comply with the HMRC Payroll Standard, software products must be able to calculate Statutory Adoption Pay (SAP) and Statutory Paternity Pay for adoption (SPP - Adopt).

**Note:** Statutory Maternity Pay (SMP) and Statutory Paternity Pay for New Births (SPP - Birth) are existing mandatory elements of the HMRC Payroll Standard.

- To comply with the HMRC Pensioner Payroll Standard, software products must be able to submit the P46 (Pen) form (currently called PENNOT) online.

# Payroll Release and Upgrade Guide: 2008-09 Year End & 2009-10 Tax Year

## More Detail of the Legislative and Other Changes

### Upper Accrual Point NIC threshold

The Upper Accrual Point (UAP) is a new National Insurance threshold or level that is positioned between the current Earnings Threshold and the Upper Earnings Limit threshold. From 6 April 2009, this new threshold is used to calculate National Insurance contributions (NICs) along with the existing thresholds. The calculation of Contracted Out Money Purchase (COMP) payments for employees who are members of a COMP pension scheme is also affected.

The following table shows the thresholds that are used for National Insurance calculations in the 2008-09 Tax year and those for the 2009-10 Tax year:

NIC Threshold	Description	Applicable in tax year	
		2008-09	2009-10
Upper Earnings Level (UEL)	When earnings exceed this level employees pay NICs at a rate of 1%	✓	✓
<b>Upper Accrual Point (UAP)</b>	<b>When earnings exceed this level NICs are payable using NI rates for earnings up to the UEL.</b>	<b>x</b>	✓
Earnings Threshold (ET)	When earnings exceed this level NICs are payable by both employees and employers.	✓	✓
Lower Earnings Level (LEL)	If earnings reach or exceed this level but do not exceed the ET, NICs are not payable but the employee still qualifies for state benefits.	✓	✓

### NIC Bandwidths

National Insurance contributions are calculated and displayed according to these bandwidths:

2008-09 tax year		2009-10 tax year
<b>1d</b>	<b>None</b>	<b>Earnings above the UAP up to and including the UEL</b>
1c	Earnings above the ET up to and including the UEL	Earnings above the ET up to and including the UAP
1b	Earnings above the LEL up to and including the ET	Earnings above the LEL up to and including the ET
1a	Earnings at the LEL	Earnings at the LEL

This has the effect of splitting the old 'Earnings between the ET and the UEL' bandwidth into two new bandwidths:

- Earnings between the ET and the UAP
- Earnings between the UAP and the UEL.

The calculation and reporting of NIC figures now involves additional steps for these new bandwidths.

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**Note:** The *Earnings up to the LEL* and *Earnings between the LEL and ET* bandwidths are not affected by the introduction of the Upper Accrual Point threshold.

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## NI Bandwidths, and Employee and Employer NI Rates

These are the NI bandwidths and employee and employer rates for the 2009-10 tax year. Please note the following:

- There are no rate changes for NI codes A, B, C, J, and X.
- For NI codes D, E, L (COSR schemes), and NI codes F, G, S (COMP schemes):
  - The reduced contracted-out rate calculation is based on earnings from LEL up to the UAP.
  - The percentage calculations for earnings from the UAP to the UEL are at the non contracted-out rate.
- All earnings above the UEL are calculated at 1% for employee contributions and 12.8% for employer contributions.

NI Bandwidths				
	LEL	ET	UAP	UEL
<b>Weekly</b>	95.00	110.00	770.00	844.00
<b>Twice Weekly</b>	190.00	220.00	1540.00	1688.00
<b>Four Weekly</b>	380.00	440.00	3080.00	3375.00
<b>Monthly</b>	412.00	476.00	3337.00	3656.00
<b>Yearly</b>	4940.00	5715.00	40040.00	43875.00

Employee Rates										
	A	B	C	D	E	F	G	J	L	S
<b>Above UEL</b>	1%	1%	0%	1%	1%	1%	1%	1%	1%	1%
<b>UAP - UEL</b>	11%	4.85%	0%	11%	4.85%	11%	4.85%	1%	1%	1%
<b>ET - UAP</b>	11%	4.85%	0%	9.4%	4.85%	9.4%	4.85%	1%	1%	1%
<b>LEL - ET</b>	0%	0%	0%	1.6%	0%	1.6%	0%	0%	1.6%	1.6%

Employer Rates										
	A	B	C	D	E	F	G	J	L	S
<b>Above UEL</b>	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%
<b>UAP - UEL</b>	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%	12.8%
<b>ET - UAP</b>	12.8%	12.8%	12.8%	9.1%	9.1%	11.4%	11.4%	12.8%	9.1%	11.4%
<b>LEL - ET</b>	0%	0%	0%	3.7%	3.7%	1.4%	1.4%	0%	3.7%	1.4%

## Income Tax Rates and Allowances

These are the income tax allowances for the 2009-10 tax year:

Income Tax Personal Allowance	£6,475
Personal Allowance for people aged 65-74	£9,490
Personal Allowance for people aged 75 and over	£9,640
Married Couples Allowance (aged less than 75 and born before 6th April 1935)	£6,965
Blind person's allowance	£1,890

These are the income tax bandwidths for the 2009-10 tax year:

	£ per year
Starting rate: 10%	-
Basic rate: 20%	0 - 37,400
Higher rate: 40%	37401 +

## Amended P45 Design

HMRC has changed the design of the P45 form effective 6 April 2009 and has also introduced a new plain-paper form for employers to give to their employee if they submit their P45 Part 1 online. HMRC refer to the plain-paper form as the P45(Online) form.

From 6 April 2009, all employers must use the new P45 design, which includes boxes for additional information that the employer must provide. Before 6 April 2009, employers can choose to use either the old stationery or the new stationery.

In addition, all employers with 50 or more employees must submit P45 Part 1 and P45 Part 3 forms to HMRC online. From 6 April 2009, paper returns from these employers will not be accepted by HMRC.

HMRC expect that employers with fewer than 50 employees will have to submit the P45 Part 1 and P45 Part 3 online from 6 April 2011.

There are a number of changes to the P45 design. These are the notable changes included on the P45 form:

Change	Note
Box for the employee's gender	This new box must be used if the new form is used
Box for the employee's date of birth	This new box must be used if the new form is used
The employee's works number or payroll number, and department share the same box	The department was previously printed in a separate box
Dates are now separated into individual boxes for the day, month, and year	Previously only some P45 designs formatted dates in this way
Numbers for some boxes have changed	Some of the box numbers on the P45 have changed. For example, the employee's address is changing from box 11 to box 12

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**Important:** Plain-paper P45s can only be supplied to an employee if the P45 Part 1 (the copy for HMRC) is filed online. The paper must be white A4 sized and 80 gsm (grams per square metre) quality.

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## New P46 (Pen) Return

From 6 April 2009, the P160 form or PENNOT online submission will be replaced by the P46 (Pen). The P160 form or the PENNOT online submission are currently used by pension providers and employers that run their own pension or annuity schemes to inform HMRC when someone starts their retirement.

Employers with 50 or more employees that before 6 April 2009 submitted P160 forms on paper or PENNOT returns online, must instead submit a P46 (Pen) online. HMRC expect that employers with fewer than 50 employees will have to submit the P46 (Pen) online from 6 April 2011.

The information on the P46 (Pen) form is similar to the P45 and P46 forms, but it also includes the following pension-specific boxes:

Box	Note
Annual Pension	Annual Pension when retirement started
Recently Bereaved indicator	Ticked if the reason a person is being paid a pension is because their spouse or civil partner has died.

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**Note:** At the time of writing, HMRC sometimes refer to pension notifications in a generalised way, saying for example 'sending P45s, P46s, or *similar pension information* online ...'. You may find that HMRC still refer to pension notifications in this way rather than saying 'P46 (Pen)'.

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## New P46 (Expat) Return

From 6 April 2009, if an employee who works for an overseas employer is seconded to work in the United Kingdom, form P46 (Expat) must be submitted to HMRC when they start work.

HMRC define a seconded employee as someone who is:

- Working wholly or partly in the UK for a UK employer on assignment whilst remaining employed by an overseas employer
- Working wholly or partly in the UK at a recognised branch of their overseas employer's business
- Included by an employer in a dedicated expatriate scheme
- Included by an employer in an expatriate modified PAYE scheme.

The information on the P46 (Expat) form is similar to the P46 form, but it also includes the following boxes:

Box	Note
EEA/Commonwealth citizen	An indicator for citizens of the European Economic Area or Commonwealth
Employee's present circumstances	A description of the employee's present circumstances: <ul style="list-style-type: none"> <li>• Whether they intend to live in the UK for more than six months</li> <li>• Whether they intend to live in the UK for less than six months</li> <li>• Whether they will be working for the employer both inside and outside the UK but will be living abroad.</li> </ul>

## Digital Receipts (in-year online submissions)

From 6 April 2009, software products that submit in-year returns online must be able to receive digital receipts from HMRC. Digital receipts, also called the HMRCMark, are electronic responses that are sent by HMRC after online returns have been submitted. The HMRCMark is also sometimes referred to as the IRMark.

In particular, a digital receipt provides the following information:

- That a submission has been accepted by HMRC
- That a submission has been validated by HMRC
- A unique HMRCMark identification code
- A message about the communication sent.

If there is a civil dispute between HMRC and an employer about an online submission, the submission that HMRC has is presumed to be correct unless the employer can prove otherwise. A digital receipt provides the evidence of the online submission sent by the employer.

## Changes to XML messages (in-year and year end submissions)

### In-year Returns

HMRC has tightened up the validations of in-year online returns for the 2009-10 tax year. In particular, the following have changed:

- All P45 and P46 submissions must now include the employee's date of birth
- P45 Part 3 and P46 returns must now include two address lines.

### Year end Returns

The content of the XML message for returns for the 2008-09 year end has changed:

- The tax year part of the message has changed 07/08 to 08/09
- The year end date part of the message has changed to 05/04/2009.

## Discontinued HMRC form SSP1 (L)

HMRC has discontinued the use of the SSP1 (L) form. The form was previously used to link employee's periods of sickness when they were employed by different employers.

If an employee was ill after starting work for a new employer, and had been paid SSP by their previous employer within the eight week (56 day) linking period for SSP, the new employer was required to consider the earlier period of sickness. This was important so that payment of SSP stopped when the 28-week maximum was reached.

The previous employer was previously required to issue SSP1 (L) form if the employee asked for one when they left. This is no longer the case.

## Software Calculations of SAP and SPP - Adopt

These are new mandatory elements of the HMRC Payroll Standard for software products.

From 6 April 2009, to comply with the HMRC Payroll Standard, software products must be able to calculate Statutory Adoption Pay (SAP) and Statutory Paternity Pay for adoption (SPP - Adopt), and provide the necessary reports. In previous tax years, software products had only to be able to keep records of SAP and SPP - Adopt, and provide the necessary reports.

- SAP is a legal entitlement to a certain amount of pay to help any employee who is adopting a child, to take time off work around the time the child is placed with them. It is available to individuals adopting a child on their own, or one member of a couple adopting a child together. It is paid for up to 39 weeks.
- SPP - Adopt is a legal entitlement to a certain amount of pay to help an employee take time off after a child is placed with the adopter. It is available to someone adopting a child with their partner, or the partner of someone adopting a child on their own. It is paid for up to two weeks.

SAP and SPP are calculated as the lower of the standard rate, or 90% of the employee's average weekly earnings.

The following terms are used when adopting a child:

Adopter	Means the person(s) who are going to adopt a child. They may be going to adopt a child on their own, or with their partner.
Matched/Matching	Means the adoption agency has decided that a person is suitable to adopt a particular child. The adoptive parent(s) may be given a 'matching certificate' letter from the agency.
Placed	Means the child starts living with the person permanently with a view to being formally adopted in the future. They may have stayed with them before this date.

The employer must consider the following points when an employee advises them that they wish to claim SAP or SPP - Adopt:

- Where possible, employees should tell their employers 28 days before they want to start being paid SAP or SPP - Adopt.
- The employee's average earnings must be at or above the Lower Earnings Limit (LEL) in the eight weeks before the date that the adoption agency had told the adopter they had been matched with a child.
- The adopter must be employed by the employer continuously for at least 26 weeks into the week that the adoption agency told the adopter they had been matched with a child.
- For SPP - Adopt only, the adopter must continue to work for the employer right up until the date the child is placed with them.

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**Tip:** The HMRC Employer Helpbook E16 (2008) includes details of SAP and SPP - Adopt plus pointers to more information.

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# Payroll Release and Upgrade Guide: 2008-09 Year End & 2009-10 Tax Year Software Changes in Capital Gold Payroll (3.80)

## Upper Accrual Point Threshold

The Upper Accrual Point (UAP) is a new National Insurance threshold that is positioned between the current Earnings Threshold and the Upper Earnings Limit threshold. From 6 April 2009, this new threshold is used to calculate National Insurance contributions (NICs) along with the existing thresholds. The calculation of Contracted Out Money Purchase (COMP) payments for employees who are members of a COMP pension scheme is also affected.

The P11 Deductions Working sheet and other HMRC forms have changed to capture earnings above the UAP to the Upper Earnings Level (UEL). In effect the old *Earnings Threshold to Upper Earnings Limit* column has split into two columns:

- Band 1d - Earnings above the UAP up to and including the Upper Earnings Level (UEL)
- Band 1c - Earnings above the Earnings Threshold (ET) up to and including the UAP.

The software changes affect the following operations in Capital Gold Payroll from the first period of the new tax year (2009-10):

- Statutory NI thresholds and bandwidths
- Calculation and reporting of NI earnings values and pensions
- Maintenance of employees' NI earnings figures including NI adjustments.

**Note:** The software changes to these areas do not affect the 2008-09 tax year.

Along with the calculation amendments needed, there are numerous screens and report changes to accommodate this change. These changes are all effective in the 2009-10 tax year.

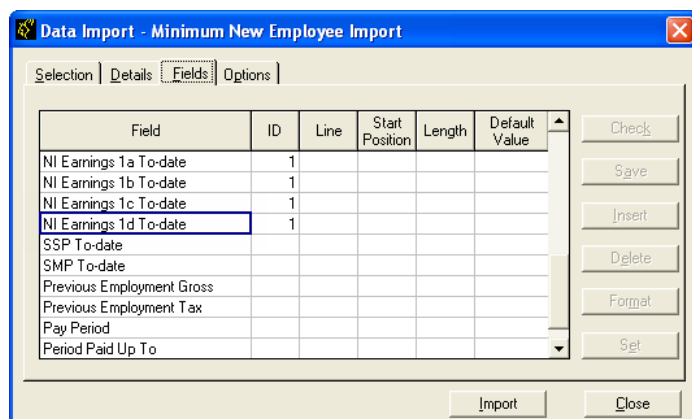
## National Insurance Parameters

The NI parameters are part of the system. They are set to the rates and thresholds for the 2008-09 tax year until a year end restart is done. These parameters do not include the new UAP threshold. When the year end restart is done, the NI parameters are set to those for the 2009-10 tax year.

### File > Import Data

A new field - *NI Earnings 1d To-Date* - has been added to the Fields tab on the Data Import form. This is for year-to-date earnings in the UAP to the UEL bandwidth.

The old field - *NI Earnings 1c To-Date* - is now used for year-to-date earnings in the Earnings Threshold (ET) to the UAP bandwidth.



New field - *NI Earnings 1d To-Date* - for earnings from the UAP to the UEL this period

**File > Export Data**

A new field - *NI Earnings 1d To-Date* - has been added to the *Fields* tab on the Data Export form. This is for year-to-date earnings in the UAP to the UEL bandwidth. The old field - *NI Earnings 1c To-Date* - is now used for earnings from the Earnings Threshold (ET) to the UAP.



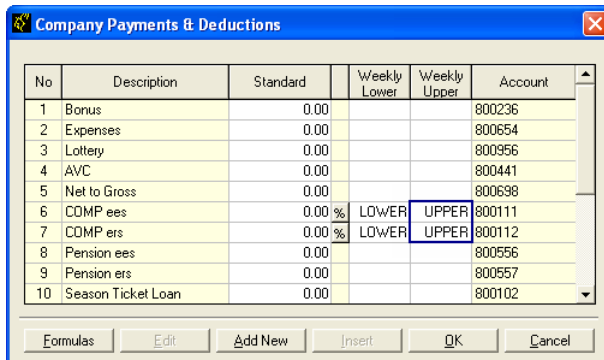
*New field - NI Earnings 1d To-Date – for earnings from the UAP to the UEL to date*

**File > Print Tax/NI Rates**

The UAP is included on the report in the NI Earnings Bands section. A new column has also been added to the NI Rates section report called *UAP to UEL*. The column holds the percentage for employees' and employer's contributions.

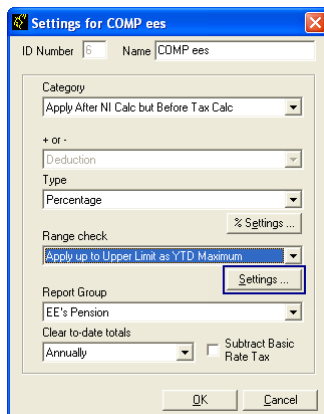
**Company > Alter Payments/Deductions**

Pension calculations are based on earnings up to the UAP. If a *Weekly UPPER* limit is used for calculations of COMP deductions, the limit is the UAP threshold instead of the UEL. The *LOWER* limit has not changed.

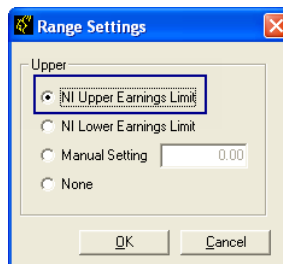


*Payments & Deductions form with UPPER limit applied*

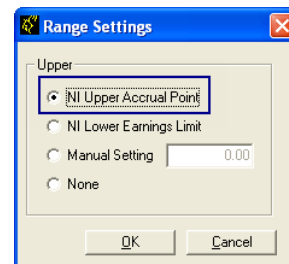
The *Upper* option on the Range Settings form has been renamed to *NI Upper Accrual Point*. This can be used if a payment or deduction has a *Range check* applied to it.



*Settings for payments & deductions form*



*Range Settings (2008-09 tax year)*



*Range Settings (2009-10 tax year)*



## Employee > Override Figures > NI Adjustment

A new column is displayed on the NI Adjustment form to hold the *NI Earnings 1d* value for each pay period.

The NI Adjustment report and NI Summary view also display the information.

Wk No	Mth No	NI Rate	Dir	Gross Pay	Earnings 1a	Earnings 1b	Earnings 1c	Earnings 1d
5	A		<input type="checkbox"/>	11050.00	0.00	0.00	0.00	0.00
6	A		<input type="checkbox"/>	1050.00	90.00	15.00	665.00	230.00

NI Adjustment form - new column for NI Earnings 1d values

Contribution Table Letter	Earnings at LEL (Where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Earnings Threshold	Earnings above the Earnings Threshold up to and including the Upper Accrual Point	Earnings above the Upper Accrual Point up to and including the Upper Earnings Limit
	1a	1b	1c	1d

NI Summary View - new column for NI Earnings 1d values

## Payroll > Do/Redo Payroll

The calculation of National Insurance contributions for employees for the 2009-10 tax year includes the new UAP threshold. The value is then added to the employee's to-date totals along with the values for the other NI Earnings thresholds.

The Pay Preview form also now displays the *NI Earnings 1d* value.

EMPLOYEE	NUMBER	DEPARTMENT	N.I. No.	Rate	Period
Arnold DUNSTON	1	Neurology	NM342219B	A	W 6

PAYMENTS		DEDUCTIONS	
Salary	850.00	4 AVC	25.00
1 Bonus	200.00	10 Season Ticket Loan	40.00

Pay Year-to-date	
Gross (Taxable)	12051.00
Gross (Niable)	12100.00
Tax Deducted	4498.10
Nat. Insurance	98.95
<b>NET PAY</b>	<b>7373.95</b>

Pay This Period	
Gross Pay	1025.00
Tax Deducted	248.55
Nat. Insurance	98.95
Deductions	40.00
<b>NET PAY</b>	<b>637.50</b>

Employees NI :	98.95	NI Earnings 1a :	90.00
Employers NI :	120.96	NI Earnings 1b :	15.00
		NI Earnings 1c :	665.00
		<b>NI Earnings 1d :</b>	<b>230.00</b>

Pay Preview form - new NI Earnings 1d value

## Payroll > Undo Payroll

The Undo Payroll command removes the *NI Earnings 1d* value for the current pay period along with the *NI Earnings 1a*, *NI Earnings 1b*, and *NI Earnings 1c* values. The values are then subtracted from the Employee's year-to-date totals.

## Reports > Quick Report Writer

The fields *NI Earnings 1d TP* and *NI Earnings 1d YTD* have been added to the Quick Report Writer.

## Reports

These reports have been updated to include the *NI Earnings 1d* values:

Print Summaries > Payroll Summary	A new column - <i>Earnings 1d</i> - is displayed between <i>Earnings 1c</i> and <i>Earnings 1b + 1c</i> on the report. This report applies to the 2009-10 tax year so is not installed automatically.
Print Multi Period Reports > HMRC Audit File Generation	A new column - <i>Earnings above the UAP</i> - is displayed between <i>Earnings above the ET</i> and <i>Earnings above the UEL This Period</i>
Print Multi Period Reports > History Summary	A new column - <i>Earnings 1d</i> - is displayed on Page 2 between <i>Earnings 1c</i> and <i>Earnings 1b + 1c</i> . This report applies to the 2009-10 tax year so is not installed automatically.
Print Multi Period Reports > P11 Working Sheet	A new column - <i>Earnings 1d</i> - is displayed after <i>Earnings 1c</i> . Other columns have been renamed to accommodate the new column. A new field for <i>Earnings 1d values</i> is also displayed in the summary section after 'Earnings 1c'.
Year End Discrepancies report	A new field - <i>NI Earnings 1d</i> - has been added to the report.
File > Print Tax/NI rates	A new column - <i>NI Earnings Bands UAP</i> is displayed on the report between <i>NI Earnings Bands ET</i> and <i>NI Earnings Bands UEL</i> . A new column has also been added to the <i>NI Rates</i> section called <i>UAP to UEL</i> to display the percentages for employee and employer contributions.

## P14/P60 (End of Year Summary) & P35 (Employers Annual Return)

There are no software changes for P14/P60 and P35 end of year returns for the 2008-09 income tax year because HMRC has not changed the forms' layout and design. However if the returns are sent on paper, employers must use the correct version for the year.

## New P46 (Pen) Return

The software changes for the P46 (Pen) return affect the Reports > Print Other Reports command, and Online Services in Capital Gold Payroll. These changes are relevant from the start of the 2009-10 tax year.

### Employee > Add/Alter Employee > Online Services

A new option - *P46 (Pen)* - has been added to the Online Services form to capture details of someone who is starting to be paid a pension. The details are included on the P46 (Pen) return when it is submitted online to HMRC.

The screenshot shows the 'Online Services' dialog box. Under the 'Options' section, the 'P46 (Pen)' radio button is selected. The form fields include: 'Previous PAYE Office No.' and 'Ref No.' (text boxes), 'Previous Employer' (text box), 'Date Left Previous Employment' (date field with '26/09/2005'), 'Previous Employment Tax Code' (text box) and 'Wk/Mth1' (checkbox), 'Last Paid' (dropdown menu set to 'Unknown' and 'No.' text box), 'Date Pension Started' (date field with slashes), 'Annual Pension' (text box with '44200.00'), and 'Recently Bereaved' (checkbox). At the bottom are buttons for 'Send It Now', 'Send It Later', and 'Cancel'.

Employee > Add/Alter Employee > Online Services form

The Date Pension Started must be provided before the P46 (Pen) return is submitted to HMRC.

### Reports > Print Other Reports

To cater for employers that submit in-year returns to HMRC on printed forms, a new report is available - *P46(Pen) Report*. The report must be selected from the Reports Library before it can be used.

The screenshot shows the 'Select Report' dialog box. It contains a list box with the heading 'Description' and one entry, 'P46 (Pen) Report', which is highlighted. At the bottom are buttons for 'Select' and 'Close'.

Reports > Print Other Reports form

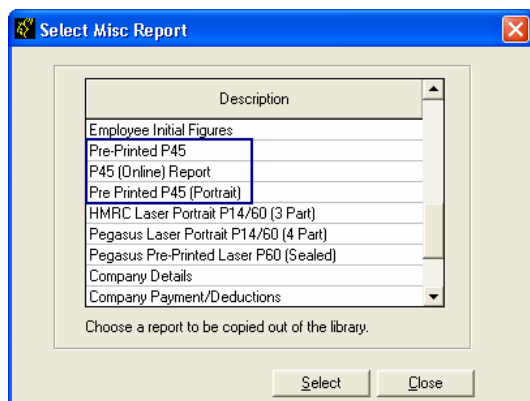
## Amended P45 Design

Changes were made to the P45 reports in Capital Gold Payroll (3.78) and are also in Capital Gold Payroll (3.80). The changes are reiterated for those customers who did not receive Capital Gold Payroll (3.78).

Employers who file online are able to print the P45 part 1A to part 3 on plain A4 paper instead of using HMRC's pre-printed stationery. To cater for employers who file online and choose to use the plain paper return, there is a new P45 (Online) Report in the Reports > Library Selection > Miscellaneous command.

To cater for employers who choose to use HMRC's pre-printed form, the P45 Pre-Printed Laser report has also been amended to fit HMRC's new form.

The report called *P45 Plain Paper* report is no longer available. The new *P45 (Online) Report* can now be used for viewing figures but it can only be issued to the employee if the P45 has been filed online.



Reports > Library Selection > Select Miscellaneous Report

To summarise the changes to the P45 reports:

- A new report - *the P45 (Online) Report* - is available to print the P45 on plain paper. This prints the P45 part 1A to part 3 on plain A4 paper instead of using HMRC's pre-printed stationery. The return must be printed in black ink.
- The employee's gender is now included.
- The employee's date of birth is now included.
- The employee's department and reference number (works number) are included in the same box.
- Dates are now printed in individual boxes for the day, month, and year.
- Decimal points are now printed in the values. Decimal points were previously included on the stationery design.

---

**Important:** If the old *P45 Plain Paper* report was previously selected from the Reports Library, do not use it in the 2009-10 tax year. Use the *P45 (Online) Report* instead.

---

## Other Software Changes

### Tax Rates Effective date shown on Status Bar

It is now easier to see which tax bands are being used. The tax bands have been added to the status bar.

Pay Date: 14/05/2009 Last Payroll - Week: 6 Month: 2 Tax Year: 2009/10 [April] Employees Weekly: 10 Monthly: 9 Left: 1

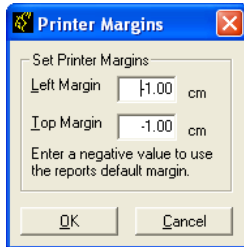
### Income Tax Bands Used Automatically

The income tax bands now change automatically based on the Pay Date entered in the payroll. The bands do not need to be changed manually.

**Important:** This does not negate the necessity for software updates.

### Adjustable Printer Margins - Payslips and P60s

A new button is available when printing payslips and P14/P60's. This allows the margins to be adjusted before a payslip or P60 is printed. This feature is most useful for payslips which can be printed on dot matrix printers using pre- printed stationery. P14/P60's can be printed on laser printers only.



Payslips and P60 Printer Margins form

**Note:** The new feature is only available for Payslips and P14/P60's. The margins that are entered affect both reports.

### Discontinued HMRC form SSP1 (L)

HMRC has discontinued the use of the SSP1 (L) form. The form was previously used to link employee's periods of sickness when they were employed by different employers. All messages and warning prompts regarding the SSP1 (L) are no longer displayed when printing P45 returns.

### Bank Reference 1 box Renamed to Bank Ref 1 (Bobs/Autopay)

In the Employee > Add New Employee and Alter Current Employee forms, the *Bank Reference 1* box on the Bank tab has been renamed to *Bank Ref 1 (Bobs/Autopay)*.

Renamed box on the Employee form

## SPP (Birth) Eligibility Period Lengthened by 1 Day

Eligibility for SPP now starts the day after the child's birth, not the birthday itself. The 56 days eligibility period now begins the day after the birth date.

## Printing Reports designed for Different Tax Years

Previously the only report in Capital Gold Payroll that had separate designs and layouts for the previous tax year and the current tax year, and could be chosen by the user, was the P11 Working Sheet report. It is now possible to print report designs for the previous tax year or the current tax year for the Employer Annual Returns (P14/P60s) and Payroll Summary report.

The affected reports are:

- Payroll Summary Report
- Employer Annual Return P14/P60
- P11 Working Sheet.

The user does not need to select the report for the tax year; it is selected automatically by Capital Gold Payroll. When the tax year is selected on the Print Report criteria form, Capital Gold Payroll chooses the report for the year.

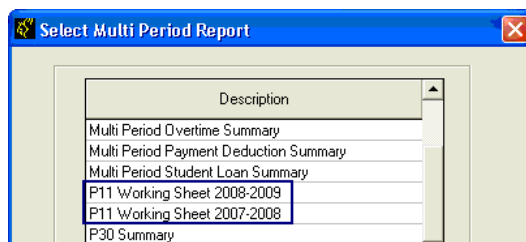
The tax year box on the Print Report criteria form.

It is only possible to print using the designs and layout for the previous tax year and the current tax year.

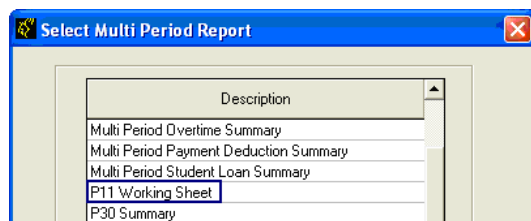
## P11 Working Sheet

This also means that there is only one P11 Working Sheet report in the Report Library. Previously there were separate reports for the 2007 - 2008 and 2008-09 tax years and the user chose the report from the Report library. Now this is not necessary; Capital Gold Payroll chooses the report based on the tax year selected.

The report has been updated for the 2009-10 tax year to include the NI Earnings 1d band.



Separate reports for selection in the Report Library (earlier releases)



One P11 Working Sheet report for selection (Capital Gold Payroll 3.80)

## New 'Previous Year' Reports Folder

Until now, all Capital Gold Payroll reports have been installed in the *Reports* folder beneath the Capital Gold Payroll folder (by default the installation location is `c:\Program Files\Pegasus\Gold Payroll`). During the installation of Capital Gold Payroll (3.80), a new folder called *Previous Year* is created in the *Reports* folder. Any reports that can be printed for the previous year are kept in this folder.

By default, the location is `c:\Program Files\Pegasus\Gold Payroll\Reports\Previous Year`.

## Year end Restart - Automatic Tax Code Update

During a Year end Restart, employees' tax codes are now automatically updated with the budget amendments for the next tax year. This can affect any employee with L, P, or Y suffix tax codes but it depends on whether all these codes are affected by changes announced by HMRC.

For the 2009-10 tax year, the L suffix tax codes are automatically updated to 647L during the Year end Restart. The budget amendments are completed when the tax year is advanced to the new tax year.

This message is displayed during the Year end Restart to advise that tax codes will be adjusted in line with amendments announced in the budget.

```
The current tax year for <company name> is now 2009/10. Employee tax
codes have been updated according to Budget requirements.
```

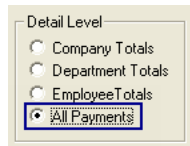
---

**Important:** The Company > Budget Amendments command is still available but this must not be run unless HMRC issue tax code change notifications on PAYE Coding Notices during the tax year.

---

## Multi Period Payment & Deduction Summary

The period amount and period number has been added to this summary report when the *All Payments* option is selected.



Detail Level

Company Totals

Department Totals

Employee Totals

All Payments

*All Payments option on the Print Report criteria form*

# Payroll Release and Upgrade Guide: 2008-09 Year End & 2009-10 Tax Year

## Upgrade Procedure for Capital Gold Payroll and Online Filing Manager

The software can be installed in any pay period before the end of the 2008-09 tax year. However, it must be installed before processing the 2008-09 year end.

Capital Gold Payroll (3.77) or later should already be installed before upgrading. Use the Help > About command to check the version number installed.

### STEP 1: Before You Begin

You should aim to carry out the software upgrade after a full payroll cycle and before starting any further processing. That is, having used the Payroll > Do/Redo Payroll command for each company. Aim to install the software before processing starts in the new pay period.

### STEP 2: Upgrading the Software

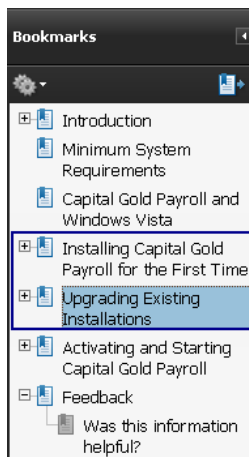
**Warning:** Before the software is installed, backup the Capital Gold Payroll data files using the File > Back-up & Restore > Back-up Company Data command.

Before commencing with the upgrade, make sure that all applications are closed.

#### To Upgrade to Capital Gold Payroll (3.80)

1. Insert the Capital Gold Payroll CD into the computer. Provided the computer is set up to use the Autorun feature, the launch screen should appear automatically.  
If the launch screen does not appear, click the Windows Start button, and then click Run. In the Open box, type *d:\launch.exe* (where *d* is the letter that identifies the CD drive) and then click OK. The Launch screen is displayed.
2. Click **Print Release and Upgrade Guide** to open the Capital Gold Payroll Release and Upgrade Guide to familiarise yourself with the changes in Capital Gold Payroll. You are warned if the guide is not opened before the installation starts.
3. Click the **Print Installation Guide** link to familiarise yourself with the instructions to upgrade the software or install it for the first time. You must read the guide to ensure you understand the necessary steps to upgrade. Follow the instructions in the relevant section of the guide - use the bookmarks on the left of the guide to find the section you need.

#### Installation Guide bookmarks



#### Section in Installation Guide

#### Print and follow if ...

- |   |   |
|---|---|
| Installing Capital Gold Payroll for the First Time                    | Capital Gold Payroll is being installed for the first time on the computer          |
| Upgrade Existing Installations  | Capital Gold Payroll is already installed on the computer and needs to be upgraded. |
| You must open the guide to be able to continue with the installation. |   |

4. Click **Install Capital Gold Payroll** when you have familiarised yourself with the instructions in the Installation Guide. Follow the instructions in the relevant section of the guide.

**Note:** A Capital Gold Payroll upgrade does not need to be registered again before it is used.

### STEP 3: Checking the Upgrade was Successful

Having upgraded to Capital Gold Payroll (3.80) and logged on, from the Help menu, choose About Capital Gold Payroll. Under Licence Details the dialog box should indicate Latest Tax & NI Rates Correct at April 2009 (Not Using). The legend *Not Using* will disappear once the new Tax year begins.

If this is not shown, the upgrade was not successful. Check that you upgraded the programs in the correct directory or folder and that you have logged on to Capital Gold Payroll (3.80) and try again. If this is still not successful, you will need to contact your support provider for advice.

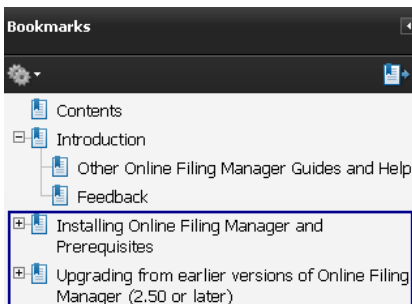
### STEP 4: Installing Online Filing Manager (2.70)

Install Online Filing Manager (2.70) using the instructions in the product's Installation Guide. A link to the guide is on the launch screen. The guide is on the Capital Gold Payroll CD in the Online Filing Manager\Documents folder.

#### To Obtain the Installation Guide

1. If the Capital Gold Payroll CD is still in the computer, go to step 3. Otherwise, insert the CD into the computer. Provided the computer is set up to use the Autorun feature, the launch screen should appear automatically.
2. If the launch screen does not appear, click the Windows Start button, and then click Run. In the Open box, type *d:\launch.exe* (where d is the letter that identifies the CD drive) and then click OK. The Launch screen is displayed.
3. Click the **Print OFM Installation Guide** link to familiarise yourself with the instructions to upgrade the software or install it for the first time. You must read the guide to ensure you understand the necessary steps to upgrade. Follow the instructions in the relevant section - use the bookmarks on the left of the guide to find the section you need.

#### Installation Guide bookmarks



#### Section in Installation Guide

Installing Online Filing Manager and Prerequisites

Upgrading from earlier versions of Online Filing Manager (2.60 or later)

#### Print and follow if ...

Online Filing Manager is being installed for the first time on the computer

Online Filing Manager is already installed on the computer and needs to be upgraded.

4. Click **Install Online Filing Manager** when you have familiarised yourself with the instructions in the Installation Guide. Follow the instructions in the relevant section of the guide.

# Payroll Release and Upgrade Guide: 2008-09 Year End & 2009-10 Tax Year

## Doing the 2008-09 Year End in Capital Gold Payroll

Here is a reminder of the tasks to carry out at the end of the 2008-09 tax year, for each of the Capital Gold Payroll companies.

The following procedure applies only when the current period is the last period in the tax year.

---

**Note:** Before completing the year end, backup the Capital Gold Payroll data files using the File > Back-up & Restore > Back-up Company Data command. Follow the instructions on the screen.

---

### STEP 5: Doing the 2008-09 Year End

Here is a summary of how to start the year-end process in Capital Gold Payroll. You should repeat the steps for each company on your payroll.

#### Installing End of Year Reports

Because changes have not been made to year end report layouts, they do not need installing from the reports library if they are already installed. The existing reports can be used.

#### Printing the Year End Reports

You are now ready to print year end forms for the 2008-09 tax year.

#### Printing Year End Returns on Printed Stationery

1. Select the Reports > Year to-date Summary command and print the following:
  - i. The Year to Date Summaries report for the entire payroll. This prints a substitute for the official P35(CS) report. The P35(CS) report must be attached to a signed and completed P35 before sending it to the HMRC.
  - ii. The P35 Summary report.
2. Select the Reports > Year end Forms and print the P14/P60 forms for the entire payroll. Make sure your printer is loaded with forms for the 2008-09 tax year.

#### Submitting Year End Returns on Floppy Disk

3. Ensure the Output To option in the Company > Company Details > Tax tab > Year end Returns section is set to the destination drive and path you wish to use when generating the year end returns for submission on floppy disk.
4. Select the Reports > Year end Floppy Disk command.
5. Use the Reports > Year end Forms command to print a P60 for each employee.

#### Submitting Year End Returns Online using Online Filing Manager

6. Ensure the Output To option in the Company > Company Details > Tax tab > Year end Returns section is set to *ISFP File*.
7. Select the Reports > Create ISFP File command. This creates a *.NET* file (the file that includes employees' year end details) for the company. The file is created in the main Capital Gold Payroll folder, which by default is either C:\Program Files\Pegasus\Gold Payroll or C:\Pegasus\Gold Payroll on Windows Vista. The file has a naming convention of *\*\_PAYEOY\_\*.NET*, where \* is the company number, for example; *1\_PAYEOY\_1.NET* is for company 0001.
8. Use the Reports > Year end Forms command to print a P60 for each employee.

---

**Important:** You must use the Create ISFP File command on the Reports menu to create the correct file to submit to the Government Gateway using Online Filing Manager. You must also install Online Filing Manager (2.70) before submitting returns to the Government Gateway. See the product's Installation Guide for installation instructions and the last section of this guide for details of the software changes in Online Filing Manager (2.70).

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# Payroll Release and Upgrade Guide: 2008-09 Year End & 2009-10 Tax Year

## Starting the 2009-10 Tax Year in Capital Gold Payroll

Before using Capital Gold Payroll (3.80) in the 2009-10 tax year, you need to adjust records and clear totals for the 2008-09 tax year.

You must back up the Capital Gold Payroll data files before starting the new Tax year.

### STEP 6: Starting the New Tax Year

Here is a summary of how to start the new tax year in Capital Gold Payroll. Take a backup of each company's data files before you start.

#### Year end Restart

The information for the 2008-09 tax year for each company on the payroll needs to be cleared. The Year end Restart command clears all employee year-to-date totals and removes any employees who have left during the Tax year.

#### To Perform the Year end Restart

1. Select the Company > Year end Restart command. To confirm you want to continue, read the messages on the screen and, to continue, click Yes to the prompts. A backup of the 2008-09 data is copied automatically to a folder called `LastYear` in the main Capital Gold Payroll folder, which by default is `C:\Program Files\Pegasus\Gold Payroll>LastYear` or `C:\Pegasus\Gold Payroll>LastYear` on Windows Vista.
2. The Year end Restart form is displayed. In the column to the right of the *Pay Rate* and *Payment & Deduction* descriptions, click to select the totals to clear down. Many are already selected by default. Clicking again clears the selection if the corresponding item should not be cleared down. Then click OK.
3. History records for pay history, diary entries, and costing records can be deleted during the year end restart process. Click on the drop-down lists to alter the year's history to be cleared down. Then click OK.
4. At the prompt, click Yes to confirm that the new Tax year is 2009-10.

#### New Employee Tax Codes

During a Year end Restart, employees' tax codes are now automatically updated with the budget amendments for the next tax year. This can affect any employee with L, P, or Y suffix tax codes but it depends on whether all these codes are affected by changes announced by HMRC.

V suffix tax codes will not be used after the 2008-09 tax year. Employees with V suffix tax codes will receive a notice of coding before 6 April 2009 with details of their new code.

---

**Important:** You must not run the **Budget Amendments** command. If you do, the tax codes will be updated again.

---

#### Checking Employee Details

You may need to review and amend employee details too. For example, changes to an individual's tax or NI status or company director status must be made in Capital Gold Payroll to the employee records.

New employees starting at the beginning of the new Tax year must have new records set up before the first payroll period is processed.

Amended tax code notifications may also have been received for some employees on PAYE Coding Notices. These changes must be applied before you process your first payroll period.

## To Maintain Employee Records

1. Select the Employee menu:
  - If you want to create a new employee record, click Add New Employee.
  - If you want to amend an existing employee record, click Alter Current Employee.
2. Make the changes or additions required.

## Defining the Small Employers Relief for SMP/SPP/SAP

For the purpose of Small Employers Relief (SER), HMRC's definition of a small employer for the 2009-10 Tax year is one who paid, or was liable to pay, a total of £45,000 or less gross NI during the 2008-09 tax year. If your company qualifies as a small employer, follow these instructions to update Capital Gold Payroll. If your company does not qualify as a small employer, skip this step.

### To Define the Small Employers Relief Threshold

1. Select the Company > Alter Company Options. The Company Options form is displayed.
2. On the Company tab, click to select the Small Employers Relief option, then click OK.

Payroll Release and Upgrade Guide:  
2008-09 Year End & 2009-10 Tax Year  
2009-10 PAYE, NI and Statutory Rates in Capital Gold Payroll

Capital Gold Payroll has been updated to cater for the new rates for the 2009-10 tax year.

For details about the changes to rates and ranges, refer to the [Overview of Statutory Changes](#) section of this guide and the [various employer guides](#) as listed at the end of this guide, which will have been supplied by HMRC as part of the *Employer's Annual Pack*.

## Payroll Release and Upgrade Guide: 2008-09 Year End & 2009-10 Tax Year

### Software Changes in Online Filing Manager (2.70)

Software changes for the 2008-09 year end are included in Online Filing Manager (2.70), which works with Capital Gold Payroll (3.80).

Instructions to install Online Filing Manager are detailed in the product's Installation Guide in the `Online Filing Manager\Documents` folder on the Capital Gold Payroll CD.

#### Changes to the XML File Content

The format of the XML file used by Online Filing Manager to file Employer Annual Returns online has changed:

- The tax year has been changed to 2008-09
- The year end date has been changed to 5 April 2009.

#### Changes to the PAYE End of Year Wizard

Various changes have been made to reflect the changes to the P35 Employer Annual Return, in particular:

During Step 3 (Additional Information)

- The maximum value allowed in Box 26 (tax-free incentive payment) has increased from £650 to £750.

---

**Important:** The *EYRS* file that is created in Capital Gold Payroll for the submission of end of year returns on floppy disk must not be used to submit returns to the Government Gateway. The *.NET* file must be used.

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# Payroll Release and Upgrade Guide: 2008-09 Year End & 2009-10 Tax Year

## Where to Find More Information

### General PAYE and NIC Issues

Employers can get help on PAYE and NIC issues from their PAYE Tax Office, or a Tax Enquiry Centre (quoting their PAYE reference number) for PAYE matters; the National Insurance Contributions Office via the local Social Security office for National Insurance matters; or the Employer's Helpline by phoning 0845 7 143 143 (calls are charged at the local rate).

### Guidance on the Statutory Payroll Changes

HMRC provides information on legislative changes in these employer guides, available from either the Employer's Orderline on 0845 7 646 646 (calls are charged at the local rate), or from your nearest HMRC office.

<b>E10</b>	Finishing the Tax Year
<b>E11</b>	Starting the Tax Year
<b>E12</b>	PAYE and NIC Rates and Limits
<b>E13</b>	Day-to-Day Payroll
<b>E14</b>	Sick Pay
<b>E15</b>	Maternity Pay
<b>E16</b>	Adoption Pay
<b>E19</b>	Paternity Pay
<b>CWG2</b>	Employer's Further Guide to PAYE and NICs
<b>CA33</b>	Class 1A NI Contributions on Car and Fuel Benefits
<b>CWG5</b>	Class 1A NI Contributions on Benefits in Kind
<b>CA44</b>	National Insurance for Company Directors
<b>CA51/52</b>	Submitting Year End Returns on Magnetic Media.

---

**Note:** Magnetic Media is not classed as a means of filing Employer Annual Returns online. Employers with fewer than 50 employees do not have to file Employer Annual Returns online for the 2009-2010 tax year. However, they can get tax-free incentives for filing online early. More information about tax-free payments can be found on the HMRC web site.

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### Links to Useful Web Sites

The following web site links might be helpful in relation to payroll matters.

HMRC	<a href="http://www.hmrc.gov.uk/">www.hmrc.gov.uk/</a>
HMRC Employer Orderline Download area	<a href="http://www.hmrc.gov.uk/employers/emp-form.htm">www.hmrc.gov.uk/employers/emp-form.htm</a>
HMRC PAYE Online services	<a href="http://www.hmrc.gov.uk/payeonline/">www.hmrc.gov.uk/payeonline/</a>
Department for Work and Pensions (DWP)	<a href="http://www.dwp.gov.uk/">www.dwp.gov.uk/</a>
The institute of Payroll and Pensions Professionals	<a href="http://www.payrollprofession.org/">www.payrollprofession.org/</a>
The Pensions Regulator	<a href="http://www.thepensionsregulator.gov.uk/">www.thepensionsregulator.gov.uk/</a>
The Government Gateway for Internet Submissions	<a href="http://www.gateway.gov.uk/">www.gateway.gov.uk/</a>
Jobcentre Plus (DWP)	<a href="http://www.jobcentreplus.gov.uk/">www.jobcentreplus.gov.uk/</a>
Pegasus Online Filing Guide	<a href="http://www.pegasus.co.uk/onlinefiling/">www.pegasus.co.uk/onlinefiling/</a>

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**Note:** Links may be subject to change since the publication of this guide.

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# Payroll Release and Upgrade Guide: 2008-09 Year End & 2009-10 Tax Year

## Glossary of Terms

The following list explains some of the terms and abbreviations used in this guide:

### General

<b>HMRC</b>	Her Majesty's Revenue and Customs
<b>Online Services</b>	HMRC service used by Pegasus products to submit employer and employee returns online
<b>XML</b>	Extensible Markup Language - used to hold employer and employee details for filing with HMRC using Online Services
<b>In-year returns</b>	HMRC returns that are submitted throughout the tax year, for example forms P45 Part 1, P45 Part 3, P46, P46(Pen) and P46(Expat)
<b>Year end returns</b>	Employer Annual Returns that are submitted to HMRC at the end of the tax year, for example forms P14 and P35

### Statutory Payments

<b>S2P</b>	State Second Pension
<b>SAP</b>	Statutory Adoption Pay
<b>SMP</b>	Statutory Maternity Pay
<b>SPP - Birth</b>	Statutory Paternity Pay for New Birth
<b>SPP - Adopt</b>	Statutory Paternity Pay for Adoption
<b>SSP</b>	Statutory Sick Pay

### Pay, Tax and National Insurance

<b>Income tax Year</b>	A tax year is a period starting on 6 April in one year and ending on 5 April in the following year. For example, the 2008-09 tax year starts on 6 April 2008 and ends on 5 April 2009.
<b>PAYE</b>	Pay As You Earn
<b>NIC</b>	National Insurance Contributions
<b>NICO</b>	National Insurance Contributions Office
<b>NINO</b>	National Insurance Number
<b>UEL</b>	The Upper Earnings Limit for calculating NICs
<b>UAP</b>	The Upper Accrual Point for calculating NICs
<b>ET</b>	The Earnings Threshold for calculating NICs
<b>LEL</b>	The Lower Earnings Limit for calculating NICs

# Payroll Release and Upgrade Guide: 2008-09 Year End & 2009-10 Tax Year

## Key Dates for Your Payroll Diary

19 April 2009	The last date for any 2008-09 PAYE/NIC payments to reach the Accounts Office. Interest is chargeable on any payments received after this date
19 May 2009	The last date for the 2008-09 P14s or substitutes and P35s to reach the HMRC Office (including electronic submissions via the Internet or magnetic media). Penalties are chargeable on any forms received after this date.
31 May 2009	The last date for giving a 2008-09 form P60 to each relevant employee
6 July 2009	The last date for your 2008-09 form P9D and form P11D or substitutes, to reach the Inspector of Taxes and for giving a copy of the 2008-09 form P9D-P11D or equivalent information to each relevant employee
19 July 2009	The date for payment of any 2008-09 Class 1A NICs on employee benefits
19th of each month/quarter	The last date for sending your monthly/quarterly PAYE and NIC payments to the Accounts Office unless paid electronically
22nd of each month/quarter	Starting with the first monthly payment (due 22 May 2009 ), the last date for sending your monthly/quarterly PAYE and NIC payments to the Accounts Office but only if paid electronically
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Note: Large employers (250 or more employees) must make monthly PAYE and NIC payments electronically.	

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**Tip:** The employer diary on the HMRC web site includes the dates employers need to know for filing returns and paying income tax and National Insurance. To see the diary, go to [www.hmrc.gov.uk/employers](http://www.hmrc.gov.uk/employers), and select Employer Diary from under 'quick links'.

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