



**E-Filing Routines for Complete
Submissions
and P60 Forms**

Year End 2013

IMPORTANT DOCUMENT

**PLEASE READ CAREFULLY BEFORE USING ANY NEW SOFTWARE OR ATTEMPTING TO RUN YOUR YEAR
END**

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1. SUMMARY

Please read the following pages carefully to ensure that the year-end procedures are performed correctly.

- You will need to ensure that Evolution Version 7.14 and E-File version 2.30 have both been installed before you attempt to submit your end of year for 2012-2013.
- Within the Evolution Payroll Year End Routines, the P14 option will allow the employer to complete the end of year submission to HM Revenue & Customs by using Electronic Filing, which incorporates HM Revenue & Customs Online Filing System.
- E-File itself will also allow the employer to complete the electronic end of year returns to HM Revenue & Customs using a Complete Submission, or Part Submissions. This document will describe the procedure for a Complete Submission. If you require any assistance on Part Submissions then please contact the Support Department.
- Evolution will produce the P60 forms for the employees, and export all the necessary information to a file.
- The forms printed may be either “**P60(SingleSheet/Shortened) (2012-2013)**” if using a laser printer or “**P60(Continuous)(2012-2013)**” if using a dot matrix printer. The P60 forms can be found here:
<http://www.hmrc.gov.uk/payef/forms-publications/onlineorder.htm#0x1>

We would strongly advise printing the P60 forms to a LASER printer. If the forms don't line-up to the stationery then with a laser this can be easily rectified and the stationery is not likely to jam or slip unlike a dot matrix printer. If you do not have a laser printer and you need to print your P60 forms to a dot matrix printer, then please let the Support Department know before your year end.

- The exported file will be created locally on the PC that runs the export routine, in the C:\Evolution\E-Filing directory.
- You must have purchased the E-File Interface software in order to complete the E-Filing process.

1.1 Steps to be taken

Before attempting to run the year end E-Filing routines you should ensure that you have done the following:

- Registered for online PAYE with HMRC and received an ID and Password from them
- Copied your data to your Testing system after all the final Week/Month calculations have been completed
- **Made a backup of the system**
- Installed both **Evolution version 7.4** and **E-File version 2.30** via the download link
- Registered the E-Filing Interface Software if necessary
- Ordered a supply of P60 Forms from HMRC:
 - Either 'P60(SingleSheet/Shortened) (2012-2013)' Forms for laser printer use
 - Or 'P60(Continuous)(2012-2013)' Forms for dot matrix use
- **We would strongly advise printing the P60 forms to a LASER printer**
- Have read the Evolution 2013 Year End Payroll booklet
- Have the Interface for HMRC E-Filing Submission 2013 booklet to read after this

Notes:

The rest of this fact-sheet will provide details only for the P60 production, and the E-Filing Export procedures for Complete submissions.

All other Year End procedures are fully documented in the Evolution 2013 Payroll Year End Supplement, which should be used in conjunction with this fact-sheet, in order to complete the Evolution year end.

1.2 Types of Submission

During the E-Filing processing you will be asked to choose a Submission Type. The following options are available:

- Complete Submission
- P14 Part Submission
- P35 Part Submission

1.2.1 Complete Submission for a Single Company

For a single company, the option should always be a 'Complete Submission'.

This option will provide the facility to submit all the company P14 records, and the P35 information as one complete submission.

1.2.2 Complete Submissions for Multiple Companies

For a multi-company system, you must check the Tax Reference being used in each of the companies where a submission is to be completed.

Where the Tax Reference is DIFFERENT in each company, you should choose the 'Complete Submission' option for each company.

This option will provide the facility to submit all the company P14 records, and the P35 information as one complete submission, for each company.

The Complete Submissions for each company will be run separately.

1.2.3 Part Submissions for Multi-Company Systems

For a multi-company system, you must check the Tax Reference being used in each of the companies where a submission is to be completed.

Where the Tax Reference is THE SAME in each company, you should complete all the following: A 'P14 Part Submission' for the first company; A 'P14 Part Submission' for all remaining companies with the same Tax Reference; followed by, if all the P14 Part Submissions have been successful, a 'P35 Part Submission' which will provide the sum totals for ALL included companies.

This document details how to run Complete Submissions, for information regarding Part Submissions please contact the Support Department.

2. EVOLUTION E-FILING COMPLETE SUBMISSION

2.1 Evolution Year End E-Filing

Before attempting to run E-Filing, you should ensure that you have installed the Evolution version 7.4 update, made a backup of the data or copied it to the play system (see page 7 of the Evolution Payroll Year End Supplement), and read all documentation supplied by Integrity Software.

Firstly, make sure you have paid all of your subcontractors for the tax year 2012-2013. Once this has been done, obtain the subcontractors tax figure for the tax year 2012-2013, by running the Payroll > Year End > Subcontractor Tax report as follows:

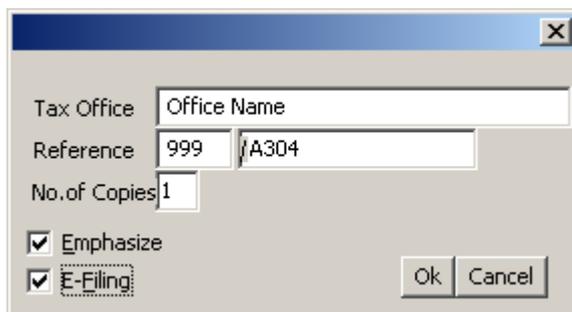


Print a copy of this report for your records and make a note of the Grand Total Tax value at the end of the report. This figure should be equal to sum of the total tax on each of the 12 CIS300s that were produced in the 2012-2013 tax year.

Then, go into Payroll > Year End > P14.

2.2 Evolution Year-End Tax Reference Confirmation

When the Year End P14 option is selected, you will be asked to enter/confirm your Tax Office and Reference details:



If these have been entered in the system in Payroll Maintenance, Tax Bands and Rates, they will be automatically displayed.

If these have not been entered in the system in Tax Bands and Rates, then the display will be blank and you must input them here.

The Reference is validated by HMRC, so ensure it is correct before proceeding.

NB: Only a Payroll Administrator with an Access Level of 99 may continue with the E-Filing process. The E-Filing will be ticked as default for these users.

Once these details have been confirmed, you will then be given the opportunity to check each of the employees being processed and included in the E-Filing Submission.

2.3 Employee Details

When the Tax Reference is confirmed, a list of all employees (regardless of Group or Access level) for the whole company is displayed in a 'P60 Totals' window:



The left hand window will display the Employee Reference and Name.

Notes:

The list will include weekly, 2-weekly, 4-weekly, and monthly employees where these have been processed in the tax year.

The list will not however, include any subcontractors that have been paid through the payroll, as the E-Filing submission only requires P14 records for employees.

Provision is made later in the 'P35 Totals' section to include any Subcontractor Tax and CIS values.

You may at this stage, make adjustments to employees. However, this should not normally be necessary, and in most cases, you should confirm that you are happy with the figures then click on the 'Finished' Button to proceed to the next stage of this payroll option.

On the rare occasion that amendments are required, this may be achieved by following the steps noted below in section 2.3.2 'Changing Employee Details'.

To simply view and check the employees follow the steps noted below in section 2.3.1 'Viewing and Checking Employee Details'.

2.3.1 Viewing and Checking Employee Details

This page advises you how to view and check the employee details. If you do need to amend any details, you must note the important points on the following page before following the steps in section 2.3.2 'Changing Employee Details'.

If you do not want to view the employee details, having already checked them when you printed your payroll register, simply click on the 'Finished' Button, and the employee details will then be printed on the P60 Forms that follow.

However, to view and check the employee details before printing the P60s - click on the employee reference in the left hand box, and their details for the year will appear on the right hand side:

The screenshot shows a software window titled 'P60 Totals'. On the left is a list of employee references, with '1 Smith' selected. The main area displays 'Pay and Income Tax Details' and 'National Insurance contributions in this employment'.

Pay and Income Tax Details		Pay		Tax Deducted		Widows and Orphans	
Previous Employment							
This Employment		42484.00		8000.00		522 L	
Total for Year		42484.00		8000.00			

National Insurance contributions in this employment							
	1a	1b	1c	1d	1e	1f	
A	5304	1924	32812	2444	9117.58		4230.72
	0	0	0	0	0.00		0.00
	0	0	0	0	0.00		0.00
	0	0	0	0	0.00		0.00

Statutory Payments

SSP SMP OSPP ASPP SAP

Student Loan Deductions Tax Credits

[Example screen only - with fictitious values]

To view another employee's details either use the up/down arrows on the keyboard to highlight another employee in the left hand box, or click on the required employee reference in the left hand box.

The details in the right hand box will automatically change for each employee selected – you do not need to click in the right hand area where the details for the employee are displayed.

When you have checked all the relevant employee's details and are ready to proceed, click on the 'Finished' Button and proceed to section 2.4 'P60 Forms'.

Note: Do not click on the 'Update' Button at any stage unless you are changing employee details.

2.3.2 Changing Employee Details

On the rare occasion that amendments are required, this may be achieved by following the steps noted below.

However, please note the following very important points:

- Any changes made to employee details will be exported and subsequently submitted to HM Revenue & Customs
- The changes will be reflected on the Employee's printed P60 form, but, will not be written back to the record in Evolution, because it is cleared at the year end
- As a consequence, any reports printed, for example the Payroll Register, the NI Register, and the P35 Substitute must all be annotated to reflect the change(s) made
- You must keep a record of any changes you make, along with the reasons why, and file these with your year end printed reports
- Appendix 1 of this document could be used to record the changes, or you may wish to design your own document for this purpose

Extreme caution should be used when making changes to employees as the changes made will be exported and submitted to HM Revenue & Customs regardless of the details accumulated in Evolution payroll.

Integrity Software Systems Ltd cannot accept liability for any figures changed in this way and then subsequently submitted to HM Revenue & Customs.

You must note all the important points detailed on the previous page.

Click on the employee reference in the left hand box, and their details for the year will appear on the right hand side:

P60 Totals

Employee

- 1 Monthly paid below
- 1 Between NI rates no
- 1 Caller
- 1 Monthly above Ni an
- 1 Monthly Week basis
- 1 Monthly Pensioner n
- 1 Monthly Plus Pensi
- 1 Monthly New starter
- 1 Smith
- 1 Monthly Student lo
- 1 Monthly Stnd with s
- 1 Monthly Long term
- 1 Monthly Maternity l
- 1 Largearner
- 1 Monthly Bige
- 1 Code G and NI rebat
- 1 Month Director on W
- 1 Monthly Director ab
- 1 Month Employe becom
- 1 Monthly Director pe
- 1 Monthly Director on
- 1 Monthly Director wi
- 1 Monthly Director st
- 1 Harris
- 1 Thirtytwo

Pay and Income Tax Details

	Pay	Tax Deducted	Widows and Orphans
Previous Employment			
This Employment	42484.00	8000.00	Final Tax Code 522 L
Total for Year	42484.00	8000.00	

National Insurance contributions in this employment

	1a	1b	1c	1d	1e	1f
A	5304	1924	32812	2444	9117.58	4230.72
	0	0	0	0	0.00	0.00
	0	0	0	0	0.00	0.00
	0	0	0	0	0.00	0.00

Statutory Payments

SSP 0.00 SMP 0.00 OSPP 0.00 ASPP 0.00 SAP 0.00

Student Loan Deductions 0.00 Tax Credits 0.00

Update

Finished

Changing the employee's details:

- Document the change you are about to make, either using the form in Appendix 1, or a form you have designed for the purpose, including the reason for the change
- Click into the field you wish to amend and make the necessary change
- Confirm the change is ok, and then click 'Update'
- If other changes are required either for the same or other employees, they should be made in the same way, and the 'Update' button again selected
- When all employee details are have been updated, the 'Finished' button should then be selected

2.3.3 Ordinary and Additional Paternity Pay

From April 2011, Statutory Paternity Pay (SPP) has been split into Ordinary (OSPP) and Additional (ASPP) Statutory Paternity Pay. These values need to be reported separately on year end submissions to HM Revenue & Customs and P60 prints.

When calculating payroll in Evolution, there is only one pay box available which is called 'SPP' and this will populate the OSPP value on the year end P60 totals.

If you have paid ASPP to an employee then this will need to be adjusted by changing the employee details as described above.

For example, if an employee was paid £250 SPP which should be split between £200 OSPP and £50 ASPP, the P60 totals for this employee will show the full £250 in the OSPP field as shown below:

Statutory Payments									
SSP	<input type="text" value="0.00"/>	SMP	<input type="text" value="0.00"/>	OSPP	<input type="text" value="250.00"/>	ASPP	<input type="text" value="0.00"/>	SAP	<input type="text" value="0.00"/>
Student Loan Deductions		<input type="text" value="0.00"/>	Tax Credits		<input type="text" value="0.00"/>	<input type="button" value="Update"/>			

Amend the values so that OSPP is reduced to £200 and ASPP is increased to £50 as shown below then click 'Update':

Statutory Payments									
SSP	<input type="text" value="0.00"/>	SMP	<input type="text" value="0.00"/>	OSPP	<input type="text" value="200.00"/>	ASPP	<input type="text" value="50.00"/>	SAP	<input type="text" value="0.00"/>
Student Loan Deductions		<input type="text" value="0.00"/>	Tax Credits		<input type="text" value="0.00"/>	<input type="button" value="Update"/>			

The P60 print and the E-File submission sent to HM Revenue & Customs will now show these values separately.

2.4 P60 Forms

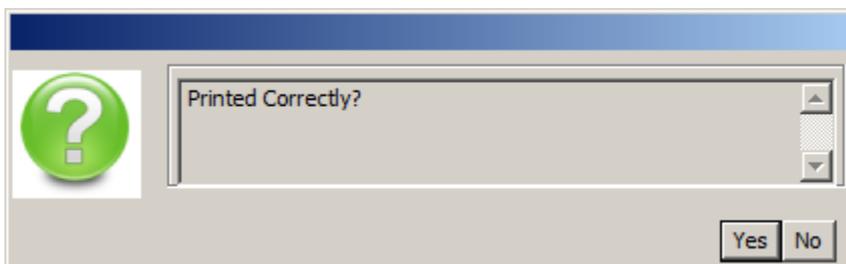
2.4.1 P60 Laser Printing

For users with a Laser Printer you should have ordered the P60 (SingleSheet/Shortened) (2012-2013) forms from HMRC. When all employees have been checked, and 'Finished' has been clicked, it will bring up the prompt to allow you to print the P60s:



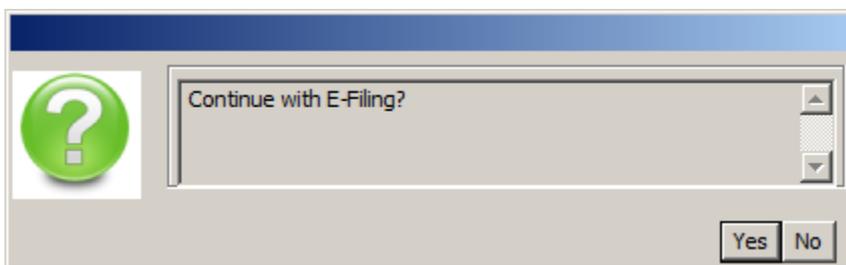
Click on Print and then double-click the required printer to print them out.

It will then ask you if they have been printed out correctly:



You should ensure that all forms are correctly printed and that no forms have been spoiled. If you answer 'No' to the above then you will be able to reprint the P60s.

If all prints are ok then select 'Yes' which will then ask the question below:



Answering 'Yes' will take you to the 'E-File Header Details' (Section 2.5). Answering 'No' will return you back to your Evolution menu.

Please note that selecting 'No' and returning back to the menu, won't save any employee changes that were made in section 2.3.2.

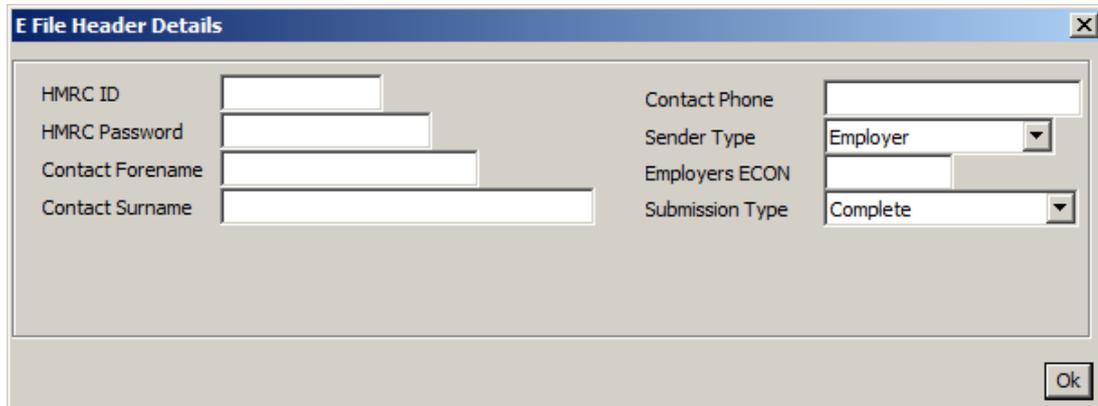
2.4.2 P60 Dot Matrix Printing

We would strongly advise printing the P60 forms to a LASER printer. If the forms don't line-up to the stationery then with a laser this can be easily rectified and the stationery is not likely to jam or slip unlike a dot matrix printer. If you do not have a laser printer and you need to print your P60 forms to a dot matrix printer, then please let the Support Department know before your year end.

2.5 E-Filing Submission Header Details

With the P60 prints complete, you will then be asked to enter the Header Details that are required for the E-Filing Submission

To facilitate this, the following screen is displayed:



The 'HMRC ID' and 'HMRC Password' will have been provided by HM Revenue & Customs when the company/employer registered for online PAYE.

These will be specific to the Company and will be the method by which HM Revenue & Customs recognises the company's end of year returns submission, (along with the Tax Reference which was checked in section 2.2).

Both must be entered exactly as informed by HM Revenue & Customs, and you should carefully check both entries before accepting this screen, as errors made here will cause the submission to be rejected.

The Contact Forename, Contact Surname, and Contact Phone Number must be the details of the user completing the submission, and these fields are not allowed to be left blank.

The Sender Type should remain set as 'Employer'.

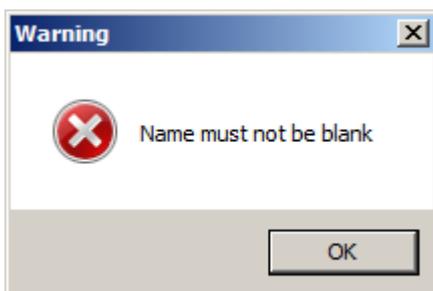
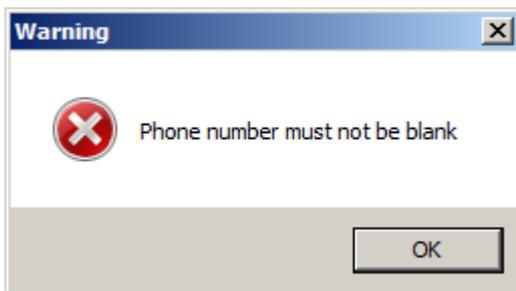
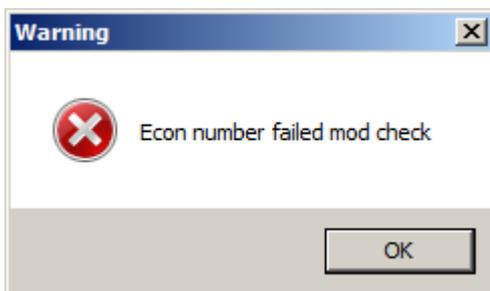
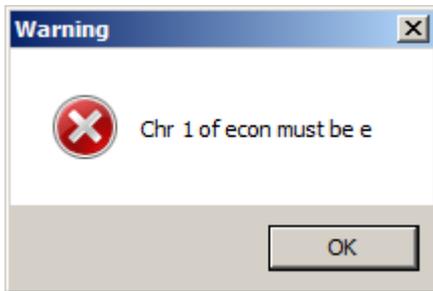
The Employers ECON (Employers Contracted Out Number) must be present if NI calculations have been made using NI tables D, E, or L. Evolution will verify that this field is not left blank if any of these NI tables have been used. Furthermore, Evolution will ensure that the ECON is in the correct format and that the last character conforms to the modulus 19 check, as advised by HM Revenue & Customs. If none of these NI tables have been used then this field should be left blank.

If applicable, the ECON will be received on the Contracted-out certificate received from HM Revenue & Customs when the Contracted-out pension scheme was started. The ECON is 9 digits and the format is; 'E' followed by 7 numbers in the range 3000000 – 3999999 followed by a final letter.

The final user entry on this screen is choosing the 'Complete Submission' as the Submission Type. This document details how to run Complete Submissions, for information regarding Part Submissions please contact the Support Department.

2.5.1 E-Filing Header Details Validation Errors

Once you have completed the 'E-Filing Header Details', Evolution will make several validation checks before allowing you to proceed. Examples of incorrect entries that will fail validation include the following:



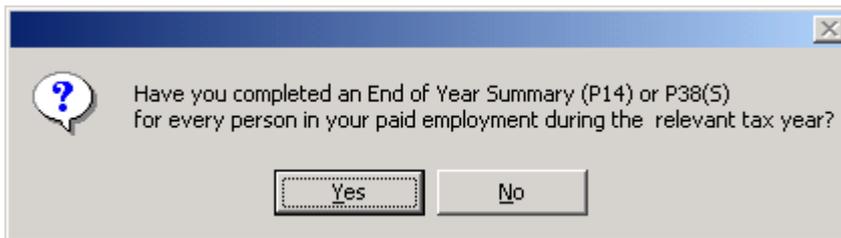
2.6 Year End Declaration

Once you have completed the 'E-Filing Header Details', and Evolution has validated the entries, you must then complete the Year End Declaration.

The answers to these questions will be submitted to HM Revenue & Customs along with the Payroll and Employee P14 information so care should be taken to answer these questions correctly.

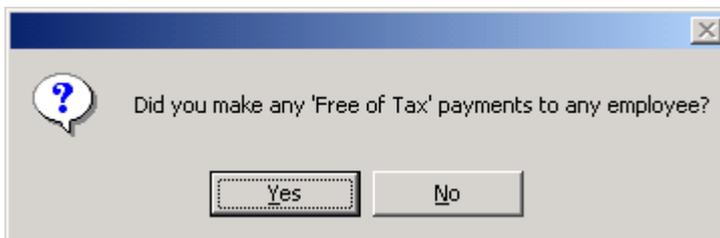
You should therefore ensure that you know the answer to each of these questions before proceeding.

The questions asked, are as follows:



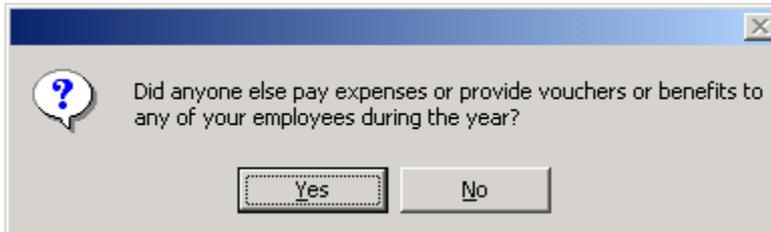
Have you completed an End of Year Summary (P14) or P38(S) for every person in your paid employment during the relevant tax year?

Yes No



Did you make any 'Free of Tax' payments to any employee?

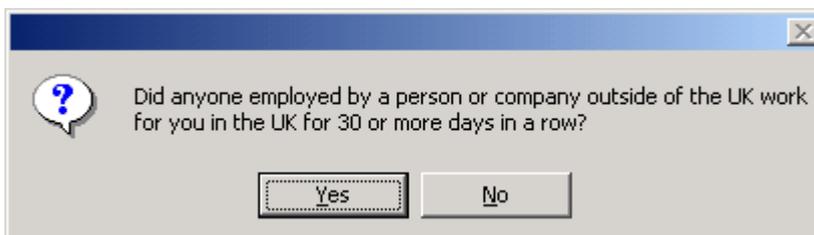
Yes No



Did anyone else pay expenses or provide vouchers or benefits to any of your employees during the year?

Yes No

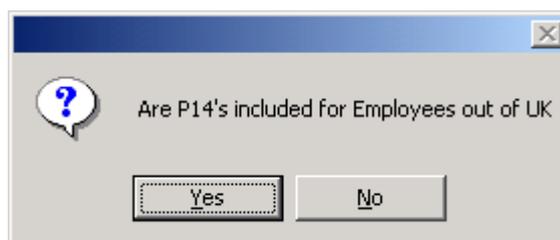
If you answer 'Yes' to this question...



Did anyone employed by a person or company outside of the UK work for you in the UK for 30 or more days in a row?

Yes No

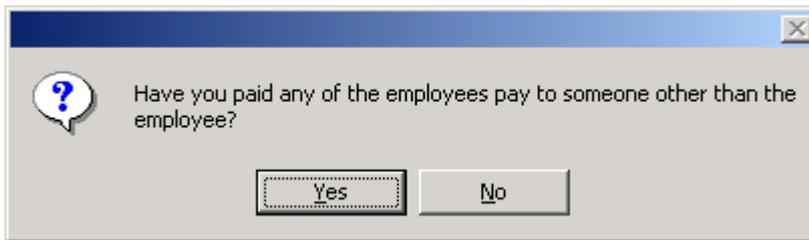
Then you will need to answer this question...



Are P14's included for Employees out of UK

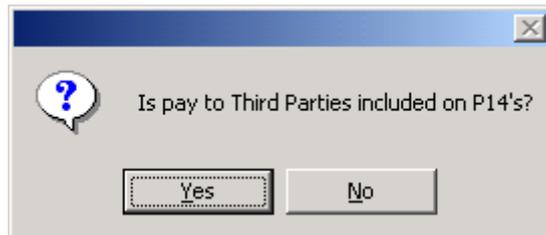
Yes No

If you answer 'Yes' to this question:



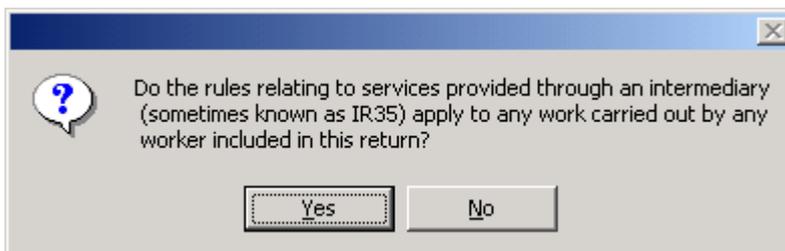
Have you paid any of the employees pay to someone other than the employee?

Then you will also need to answer this question:



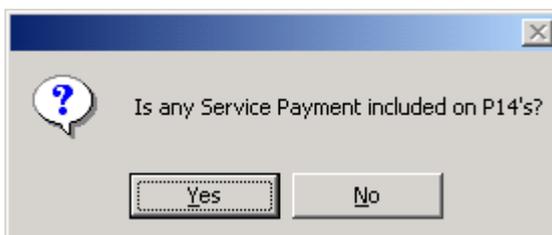
Is pay to Third Parties included on P14's?

If you answer 'Yes' to this question:

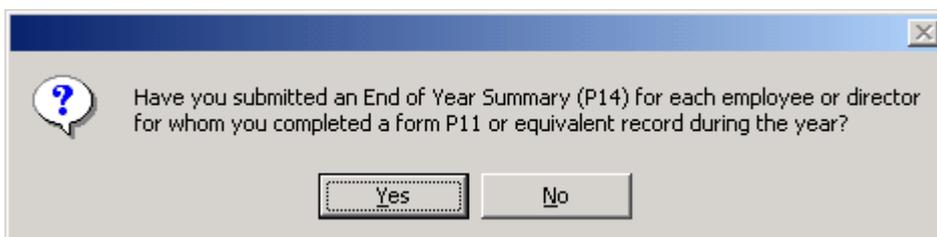


Do the rules relating to services provided through an intermediary (sometimes known as IR35) apply to any work carried out by any worker included in this return?

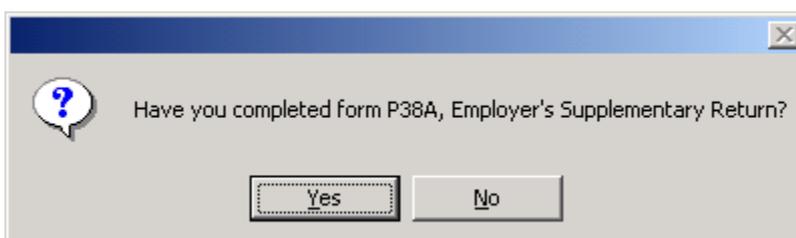
Then you will also need to answer this question:



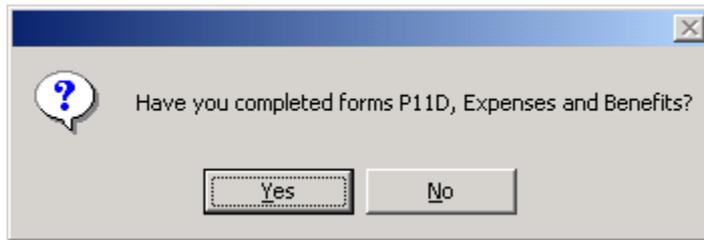
Is any Service Payment included on P14's?



Have you submitted an End of Year Summary (P14) for each employee or director for whom you completed a form P11 or equivalent record during the year?



Have you completed form P38A, Employer's Supplementary Return?



For the above question, if you answer 'Yes' then HMRC will be informed that P11D forms "are due". If you answer 'No' to them HMRC will be informed that P11D forms "are not due".

Verification

Evolution will validate the answers where it can, but most of these questions are company specific and therefore cannot be verified.

In particular, Evolution will check the following scenarios that would cause your submission to be rejected by HM Revenue & Customs:

- If you answer 'Yes' to the first question regarding P14 completions for employees, you must answer 'No' to the P38A Supplementary Return question
- Similarly, if you answer 'No' to the first question regarding P14 completions for employees, you must answer 'Yes' to the P38A Supplementary Return question
- You must also submit an End of Year P14 Summary for each employee or director for whom you completed a P11 record and hence, the answer to this question must be 'Yes'

You must also have taken the appropriate action in accordance with the answers to these questions.

If for any reason you answer a question incorrectly, you will have to re-start the E-Filing procedure from the start in order that everything will be correctly submitted.

See appendix 3 where a list of your answers should be noted

2.7 E-Filing P35 Totals Complete Submission

With the declaration complete, you will then be asked to enter the remaining details that are required for the E-Filing submission, but which are not held within the Evolution Payroll itself.

These values, and the questions for the declaration in section 2.6, are the same that are shown on a manual P35 report that can be obtained from HM Revenue & Customs.

An example of a manual P35 can be viewed at <http://www.hmrc.gov.uk/forms/p35.pdf>.

For a Complete Submission, the following screen is displayed:

P35 Totals	
Totals	
[7] Tax Advance from HMRC	<input type="text"/>
[12] SSP Recovered	<input type="text"/>
[13] SMP Recovered	<input type="text"/>
[14] NIC Compensation on SMP	<input type="text"/>
[15] OSPP Recovered	<input type="text"/>
[16] NIC Compensation on OSPP	<input type="text"/>
[17] ASPP Recovered	<input type="text"/>
[18] NIC Compensation on ASPP	<input type="text"/>
Cessation Date	<input type="text" value="00/00/00"/>
[19] SAP Recovered	<input type="text"/>
[20] NIC Compensation on SAP	<input type="text"/>
[22] SSP/SMP/SAP/SPP funding	<input type="text"/>
[25] SubContractor Tax	<input type="text"/>
[27] Total already paid	<input type="text"/>
[28] Incentive payment rec'd	<input type="text" value="0.00"/>
[30] CIS Deductions	<input type="text"/>

Where a box is present on the manual P35 from HM Revenue & Customs form but not requested here, details will either be available from the Evolution Payroll data, and thus will not need to be re-entered, or the value will be calculated from other entries in this screen.

As noted above, P14s are not submitted for Subcontractors, and thus, Subcontractor Tax and any CIS Deductions should be entered in this screen. The Subcontractor Tax figure can be obtained by running the Payroll > Year End > Subcontractor Tax report, as described in section 2.1.

You should complete all of these fields, as appropriate. Note that the “[25] Subcontractor Tax” figure can be obtained from the figure you generated in section 2.1. The “[30] CIS Deductions” field should be completed only if you are a company that has had CIS deductions made from payments received for work in the Construction Industry.

The “[27] Total already paid” field is the sum of all the NIC, PAYE, Student loans, Statutory payments of parental pay and Subcontractor Tax that you have already paid to HMRC for the year.

The “[Cessation Date]” should only be used if the company has been wound-up during the tax year, and has ceased trading.

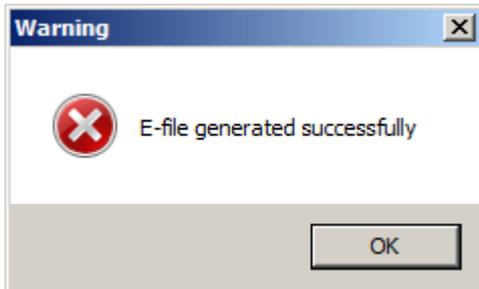
See appendix 4 where a list of the values entered should be noted

2.8 Evolution E-Filing Information Validation

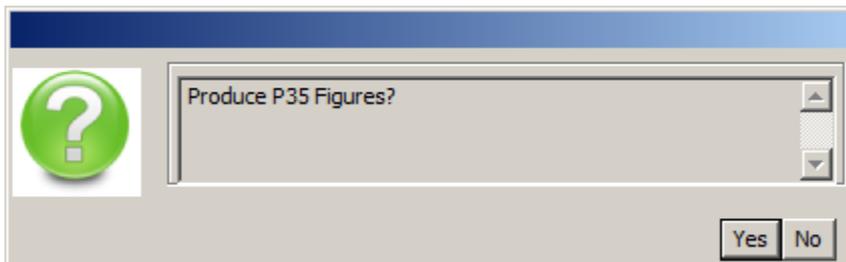
2.8.1 Evolution E-Filing Information Validation Passes

Once you have completed the year end declaration question and the P35 Totals, Evolution will make several validation checks on all the entered information.

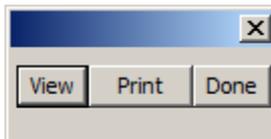
If all the Evolution validation checks return ok, the following will be displayed:



Followed by "Produce P35 Figures?":



If you say 'Yes', you will get the opportunity to print out and retain a copy of the P35 figures for your records (Part 1 and Part 2):



An example of this report is shown on the next page. Part 1 will display all of the employees and their total NIC and Tax deduction within your employment. Part 2 will show the P35 totals, including those values entered in section 2.7, that will be submitted to HMRC along with the answer to the declaration made in section 2.6.

When the report is finished, clicking Done, or if you said 'No' originally, an export file will then be produced and placed in the C:\Evolution\E-Filing folder on your PC.

This export file will subsequently be submitted to HM Revenue & Customs using the 'Integrity E-Filing' System which must have been purchased separately.

Note:

Whilst we have added many validation checks to the Evolution E-Filing system, passing the Evolution Validation is not a full guarantee that the file will then give a successful submission, as both the Integrity E-Filing Interface Software, AND HM Revenue & Customs Online E-Filing system will then perform their own set of validation checks.

However, Evolution will trap the most common mistakes that would cause the file to be rejected during submission due to failed validation.

Example of the P35 Figures report:**Part 1**

Reference	Employee Name	NIC	Income Tax
F01	M Monthly paid below thresholds	0.00	0.00
F02	M Between NI rates no Tax	0.00	0.00
F03	Davina Caller	0.00	90.24
F04	M Monthly above Ni and Tax	1,847.56	1,577.42
F05	M Monthly Week basis	371.92	261.40
F06	M Monthly Pensioner no NI	200.04	344.73
F07	M Monthly	371.92	310.06
F08	M Monthly New starter Pff	278.94	390.74
F09	Keith Smith	371.92	344.73
F10	M Monthly	784.44	691.39
F11	J Monthly Std with sickness	1,609.52	1,386.06
F12	M Monthly	371.92	344.73
F13	M Monthly Maternity leave	371.92	344.73
F14	Fred Largearner	9,576.12	24,776.83
F15	William Monthly Bige	3,401.24	3,742.78
f20	fred Code G and NI rebate	1,337.00	2,251.39
f21	G Month Director on Week One	1,016.26	2,251.39
f22	H Monthly Director above thresh	1,887.98	3,742.78
f23	I Month Employe becomes Director	371.92	344.73
f24	R Monthly Director pensioner	932.48	2,251.39
f25	W Monthly Director on Base Rate	2,050.63	3,466.66
f26	S Monthly Director with pension	2,405.88	3,396.12
f27	A Monthly Director starts in Jun	109.68	951.39
f28	David Harris	10,382.66	24,776.83
f32	Fred Thirtytwo	2,878.84	2,451.39

Part 2

3 Total NICs	42,930.79	19 SAP Recovered	0.00
6 Total Tax	80,489.91	20 NI Comp on SAP	0.00
7 Tax Advance Received	0.00	21 Total 12 to 20	250.00
8 Total Tax	80,489.91	22 Funding Received	0.00
9 Total NICs & Tax	123,420.70	23 21 - 22	250.00
10 Total Student Loan	16.00	24 11 - 23	123,186.70
11 9 + 10	123,436.70	25 Subcontractor Tax	500.00
12 SSP Recovered	0.00	26 Amount Payable	123,686.70
13 SMP Recovered	150.00	27 Total Already Paid	5,000.00
14 NIC Comp on SMP	0.00	28 Incentive Received	0.00
15 OSPP Recovered	75.00	29 26 - 27 and 28	118,686.70
16 NIC Comp on OSPP	0.00	30 CIS Deductions	0.00
17 ASPP Recovered	25.00	31 Revised Amt. Payable	118,686.70
18 NIC Comp on ASPP	0.00		

Have you completed an End of Year Summary (P14) or P38(S) for every person in your paid employment during the relevant tax year? - Y

Did you make any 'Free of Tax' payments to any employee? - N

Did anyone else pay expenses or provide vouchers or benefits to any of your employees during the year? - N

Did anyone employed by a person or company outside of the UK work for you in the UK for 30 or more days in a row? - N

Are P14's included for Employees out of UK -

Have you paid any of the employees pay to someone other than the employee? - N

Is pay to Third Parties included on P14's? -

Do the rules relating to services provided through an intermediary (sometimes known as IR35) apply to any work carried out by any worker included in this return? - N

Is any Service Payment included on P14's? -

Have you submitted an End of Year Summary (P14) for each employee or director for whom you completed a form P11 or equivalent record during the year? - Y

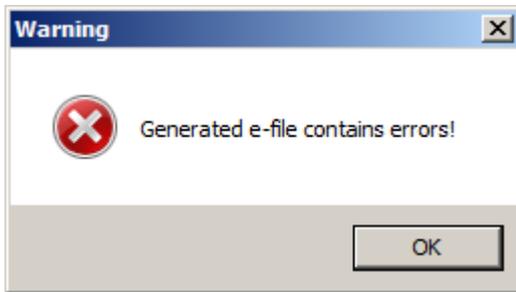
Have you completed form P38A, Employer's Supplementary Return? - N

Have you completed forms P11 D, Expenses and Benefits? - Y

2.8.2 Evolution E-Filing Information Validation Fails

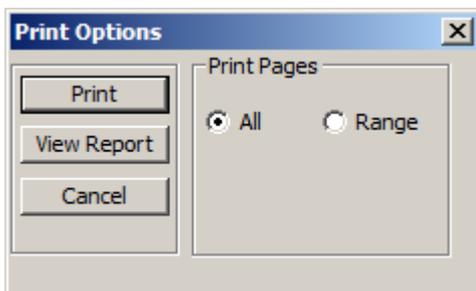
Once you have completed the year end declaration questions and the P35 Totals, Evolution will make several validation checks on all the entered information.

If problems are detected during the Evolution validation, the following message will be displayed:



[Ok]

A full report of all problems will be produced to assist you in correcting the problems, and the following options will be given:



You may then Print or View the report.

Notes:

If validation fails, the export file will not be produced and you must correct all reported errors before starting the Evolution E-Filing process from the very beginning, thus avoiding the file being inadvertently submitted to HM Revenue & Customs, and then being rejected.

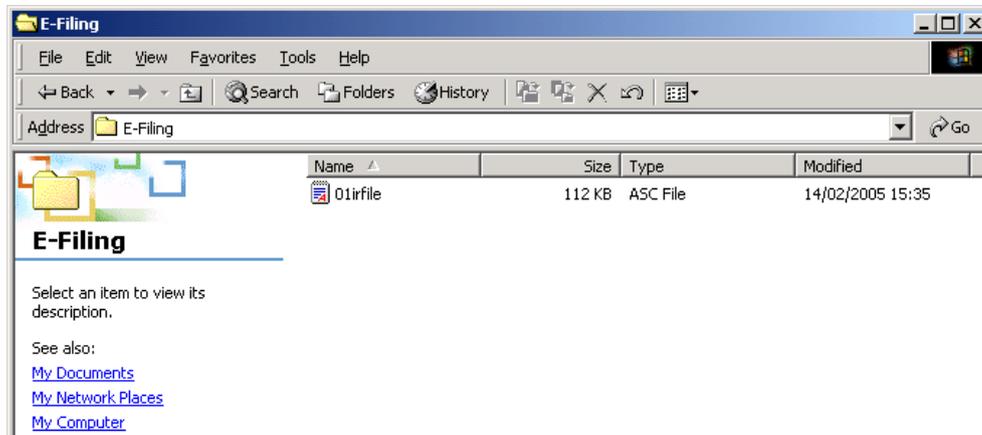
If corrections are made to employees, you need only re-print the P60 forms for the corrected employees when the E-Filing process is re-started.

Example Validation Errors are given in section 3 – 'Evolution E-Filing Validation Errors'.

2.9 Completing the Year End Complete Submission

Once you have completed all of the above tasks in and Evolution has validated the details, an export file with all the year end information will be created, away from the Evolution programs and data files.

The export file is created in C:\Evolution\E-Filing:



This export file will subsequently be used by the Integrity E-Filing Interface software, in order to complete your year end submission.

Please refer to the 'Interface for HMRC E-Filing Submission 2013' document in order to complete the year-end submission to HM Revenue & Customs.

Notes:

- The export file is created only on the local machine – the one being used for this E-Filing year end procedure
- The file will be pre-fixed with the company number so that for multi-company systems, a separate file will be produced for each company

It is highly recommended that you take a backup of Evolution at this stage, in case of submission problems.

It is also recommended that wherever possible, the end of year submission is completed before clearing the payroll for the new tax year. The play system may be used if the data needs to be cleared before the submission is completed.

Multi-Company Systems with Different Tax References: The whole of this procedure should be repeated for any other companies that are to use Payroll E-Filing where the Tax Reference is different in each company.

3. EVOLUTION E-FILING VALIDATION ERRORS

Once you have completed the year end E-Filing procedures as described in section 2 for the various types of submission, Evolution will make several validation checks on all the entered information.

If problems are detected the E-Filing export file will not be created, but, a full report of all problems will be given.

See the following sections where 'Validation Fails' is described

- 2.8.2 for 'Complete Submissions'

In addition to the validation of the 'Header Details' described above, and the checks already noted in the 'Year End Declaration' section, Evolution validation also includes, amongst others, the following checks:

- SCON Present for NI Codes F, G, or S
- Tax Code with Suffix of 'H' Invalid
- NI Code of E – Must be Female
- NI Code of B – Must be Female
- NINO in correct format and with a valid end character
- SCON in correct format AND last character obeys Modulus 19 Rules
- ECON in correct format AND last character obeys Modulus 19 Rules
- Valid characters used in Employee and Contact Names

The reported for these errors may appear as in the following example...

REPORT DATA				
REC.	N. I.	FILE	ERROR	VALUE
----	----	----	-----	-----
P14	WA123456C	NI CAT	CATEGORY NOT ALLOWED FOR MALE EMPLOYEE	B
P14	EK567890A	NI SCOM	CHAR 9 FAILED MODULUS 19 CHECK	30345678X
P14	KK678901D	SCOM	SCOM REQUIRED FOR NI 'F', 'G' OR 'S'	
P14	HL234567C	SCOM	SCOM REQUIRED FOR NI 'F', 'G' OR 'S'	
P14	HM345678B	SCOM	SCOM REQUIRED FOR NI 'F', 'G' OR 'S'	
P14	JZ456789A	SCOM	SCOM REQUIRED FOR NI 'F', 'G' OR 'S'	
P14	JK567890B	SCOM	SCOM REQUIRED FOR NI 'F', 'G' OR 'S'	
P14	PK890989A	TAXCODE	'H' TAX CODE NOT VALID	500H
P14	TT565656A	TAXCODE	'H' TAX CODE NOT VALID	500H
P14	EE343434D	NI CAT	CATEGORY NOT ALLOWED FOR MALE EMPLOYEE	E
P14	JJ444444B	SCOM	SCOM REQUIRED FOR NI 'F', 'G' OR 'S'	
P14	KK555555C	SCOM	SCOM REQUIRED FOR NI 'F', 'G' OR 'S'	
P14	LL555555D	SCOM	SCOM REQUIRED FOR NI 'F', 'G' OR 'S'	
P14	PG555556A	SCOM	SCOM REQUIRED FOR NI 'F', 'G' OR 'S'	
P14	SE333333C	SCOM	SCOM REQUIRED FOR NI 'F', 'G' OR 'S'	
P14	SW111111C	SCOM	SCOM REQUIRED FOR NI 'F', 'G' OR 'S'	
P35	P38A		P38A MUST BE 'N' IF P14 E0Y SUM IS 'Y'	
P35	ALLP14		You must include a P14 for every person in your employ	

This is not an exhaustive list, and many other validation checks are made

Note: The following are **NOT** validated in the E-Filing routines, and you should check employee details before running E-Filing to ensure that the submission is not rejected.

- The NINO is not checked against the full list of valid NINO prefixes as these may be changed on a yearly basis

APPENDIX 2

HM Revenue & Customs Registrations Details

Make a note of the following details required for the E-Filing Option.

HMRC registration details	Detail to be entered
HMRC ID	
HMRC Password	
Contact Forename	
Contact Surname	
Contact Phone	
Sender Type	Employer
Employer's ECON	
Submission Type	

The only field that may be left blank is the Employer's ECON number if this is not required. If an ECON number is required then this will need to be entered in the correct format.

APPENDIX 3

Year End Declaration

Make a note of all answers made for the Year End Declaration:

Question number	Detail	Answer Yes or No
1	Have you completed an End of Year Summary (P14) or P38(S) for every person in your paid employment during the relevant tax year?	
2	Did you make any 'Free of Tax' payments to any employee?	
3	Did anyone else pay expenses or provide vouchers or benefits to any of your employees during the year?	
4	Did anyone employed by a person or company outside of the UK work for you in the UK for 30 or more days in a row?	
4/part2	If Q4 answer is Yes: Are P14's included for Employees out of UK?	
5	Have you paid any of the employees pay to someone other than the employee?	
5/part2	If Q5 answer is Yes: Is pay to third parties included on P14's?	
6	Do the rules relating to services provided through an intermediary (sometimes known as IR35) apply to any work carried out by any worker included in this return?	
6/part2	If Q6 answer is Yes: Is any service payment included on P14's?	
7	Have you submitted an End of Year Summary (P14) for each employee or director for whom you completed a form P11 or equivalent record during the year?	
8	Have you completed form P38A, Employee's Supplementary Return?	
9	Have you completed forms P11D, Expenses and Benefits?	

APPENDIX 4

P35 Totals for Complete Submissions

Make a note of all values entered in the 'P35 Totals' screen for Complete Submission:

P35 Box	Detail required	Value to be entered
[7]	Tax Advance from HMRC	£
[12]	SPP Recovered	£
[13]	SMP Recovered	£
[14]	NIC Compensation on SMP	£
[15]	OSPP Recovered	£
[16]	NIC Compensation on OSPP	£
[17]	ASPP Recovered	£
[18]	NIC Compensation on ASPP	£
[19]	SAP Recovered	£
[20]	NIC Compensation on SAP	£
[22]	SSP/SMP/SAP/SPP Funding	£
[25]	Subcontractor Tax	£
[27]	Total Already Paid	£
[28]	Incentive Payment Received	£
[30]	CIS Deductions	£
	Cessation Date	

Note: The Cessation Date should only be entered if the company has ceased trading within the Tax Year.

If you require any assistance with any of these procedures after reading the document, please telephone our **Customer Services Hotline** on 01522-887200, or fax the details to us on 01522-887201 or email lincolncall@integrity-support.co.uk