

Accentra Primo Umbrella

April 2020 EOY Release Notes v1.0



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Table of Contents

1	Preparing for EOY	3
1.1	Upgrade to Version 2020	3
1.2	When Should I Complete Year End?	3
2	Processing EOY	4
2.1	Before EOY Checklist	4
2.2	Ending the Year	4
2.3	After EOY Checklist	5
2.4	Post EOY Responsibilities	5
3	April 2020 Statutory Changes	6
3.1	Tax Bands & Emergency Tax Code	6
3.2	New National Insurance Bands	7
3.3	National Insurance Rates	7
3.4	Statutory Sick Pay Rate (SSP)	8
3.5	Statutory Maternity Pay & Recovery Rates (SMP)	8
3.6	Statutory Paternity Pay & Recovery Rates (SPP)	9
3.7	Statutory Adoption Pay & Recovery Rates (SAP)	9
3.8	Student/Postgraduate Loans & Others	10
3.9	Auto Enrolment Thresholds	10
3.10	National Minimum Wage	11
3.11	Employment Allowance	11
3.12	EPS Submission	11
3.13	Car Benefits	12
3.14	IR35 Off Payroll Working	13
4	Final RTI Submission & P60	14
4.1	Final Full Payment Submission	14
4.2	Final Employer Payment Summary	14
4.3	Issuing P60 Certificates	15
5	Other Information	15
5.1	Changes to PensionSync	15
5.2	Statutory Sick Pay – COVID-19	16
5.3	HMRC Gateway Password Rules	16
	Support	17

I PREPARING FOR EOY

I.1 UPGRADE TO VERSION 2020

Primo Umbrella will be upgraded by us to the correct version for the new tax year without the need for physical updates.

I.2 WHEN SHOULD I COMPLETE YEAR END?

As soon as you've finished with the last period of the year, you can end the year and proceed with payroll processing for the new year without having to print P60s. These can be printed from the program at any time before the deadline.

2 PROCESSING EOY

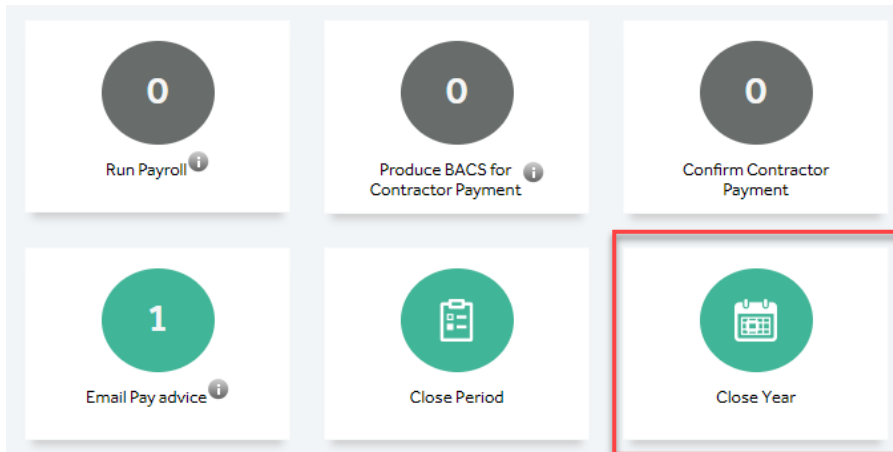
2.1 BEFORE EOY CHECKLIST

- Complete Umbrella Processing for the last period of the year 2019-20
- Complete the Final FPS (refer to point 4.1)
- Close the period
- If you run more than one payroll frequency, make sure the above steps are completed for all the frequencies

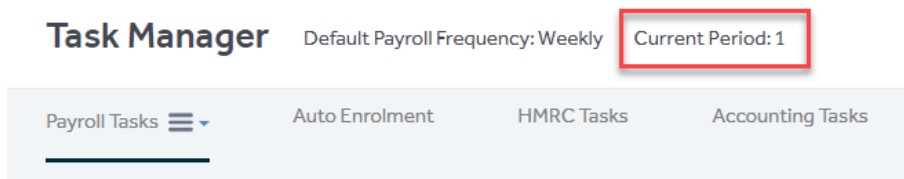
Final EPS: You do not have to submit your final EPS before the year end as this can be done after commencing the new year in the same way that the P60s are printed. The EPS MUST be submitted by 19th April.

2.2 ENDING THE YEAR

- Once you've closed the last period of the tax year, the program will ask if you wish to process week 53 (for weekly), week 54 (for 2- weekly) & week 56 (for 4-weekly) pay frequencies.
- Click 'Yes' if you wish to process this additional period or 'No' to close as week 52.
- Once you have closed the last relevant period, make sure the Current Period is 0.
- Click on Close Year in your task manager.



- The program will display the details relevant to the company.
- When the details have been verified, click proceed and the program will perform the year end.
- Confirm the Current Period has changed to 1.



2.3 AFTER EOY CHECKLIST

After the year end is complete, it is very important that you check and ensure that the following screens have been updated correctly in your payroll data.

- Tax Bands screen should display the bandwidths described in section [3.1](#)
- NI Bands Screen should display the bandwidths described in section [3.2](#)
- SSP Rates Screen should show the new value as described in section [3.4](#)
- SMP/SPP/SAP Parameters should show the new values as described in section [3.5](#), [3.6](#) & [3.7](#)
- Student & Postgraduate Loan & others as described in section [3.8](#)
- Auto Enrolment thresholds should show the new values as described in section [3.9](#)
- **You will need to manually input the NMW values listed in section [3.10](#)**

Important: If for some reason, any of the above changes have not come into effect, we recommend that you contact us immediately by emailing support@accentra.co.uk.

2.4 POST EOY RESPONSIBILITIES

- Complete Final Employment Payment Summary submission. Refer to section [4.2](#) for further information.
- Issue P60 Tax Certificate to your employees. Refer to section [4.3](#) for guidance.

3 APRIL 2020 STATUTORY CHANGES

3.1 TAX BANDS & EMERGENCY TAX CODE

There is no change to tax bands or the emergency tax code this year. After the EOY, the tax band screen should read as below.

Settings -> HMRC -> Tax Bands

For England & Northern Ireland

TAX BANDS				
Current Tax Year [2020 - 2021] ▾				
England & Northern Ireland ▾				
BANDWIDTH	FROM	TO	RATE%	BASIC RATE?
37500.00	0.00	37500.00	20.00	✓
150000.00	37501.00	150000.00	40.00	*
99999999.00	150000.01	99999999.00	45.00	*

For Wales

TAX BANDS				
Current Tax Year [2020 - 2021] ▾				
Welsh ▾				
BANDWIDTH	FROM	TO	RATE%	BASIC RATE?
37500.00	0.00	37500.00	20.00	✓
150000.00	37501.00	150000.00	40.00	*
99999999.00	150000.01	99999999.00	45.00	*

For Scotland

TAX BANDS				
Current Tax Year [2020 - 2021] ▾				
Scotland ▾				
BANDWIDTH	FROM	TO	RATE%	BASIC RATE?
2049.00	0.00	2049.00	19.00	*
12444.00	2050.00	12444.00	20.00	✓
30930.00	12445.00	30930.00	21.00	*
150000.00	30931.00	150000.00	41.00	*
99999999.00	150000.01	99999999.00	46.00	*

Following recent Scottish Parliamentary approval, updated Scottish income tax thresholds will become operative from 11 May 2020.

Income Tax Rates – Scotland - 2020-21 rates to be used from 11th May:

Band Name	Bands	Rate
Starter Rate	1-2,085	19%
Basic Rate	2,086-12,658	20%
Intermediate Rate	12,659-30,930	21%
Higher Rate	30,931-150,000	41%
Top Rate	150,001 and above	46%

3.2 NEW NATIONAL INSURANCE BANDS

After the year end, the annual NI Bands should read as below.

Settings -> HMRC -> NI Bands and Rates -> Band Widths

NI BANDS & RATES			
Current Tax Year [2020 - 2021] ▾			
Categories	Band Widths	Rates	
BAND DESCRIPTION	WEEKLY	MONTHLY	ANNUAL
1 Lower Earnings Limit	120.00	520.00	6240.00
2 Secondary Threshold	169.00	732.00	8788.00
3 Primary Threshold	183.00	792.00	9500.00
4 Upper Secondary Threshold (Under 21)	962.00	4167.00	50000.00
5 Apprentice Upper Secondary Threshold	962.00	4167.00	50000.00
6 Upper Earnings Limit	962.00	4167.00	50000.00

3.3 NATIONAL INSURANCE RATES

There is no change to NI rates this year. After the EOY, the National Insurance rates should read as below.

Settings -> HMRC -> NI Bands and Rates -> Rates

Categories	Band Widths	Rates												
Category	EMPLOYEE %							EMPLOYER %						
	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band A	Band B	Band C	Band D	Band E	Band F	Band G
A	0.00	0.00	12.00	12.00	2.00	0.00	0.00	0.00	0.00	0.00	13.80	13.80	0.00	0.00
B	0.00	0.00	5.85	5.85	2.00	0.00	0.00	0.00	0.00	0.00	13.80	13.80	0.00	0.00
C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.80	13.80	0.00	0.00
H	0.00	0.00	12.00	12.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	13.80	0.00	0.00
J	0.00	0.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	13.80	13.80	0.00	0.00
M	0.00	0.00	12.00	12.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	13.80	0.00	0.00
Z	0.00	0.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	13.80	0.00	0.00

3.4 STATUTORY SICK PAY RATE (SSP)

The weekly SSP rate increases from £94.25 to £95.85

SSP SETTINGS		Current Tax Year [2020 - 2021] ▾				
TAX YEAR	DATE EFFECTIVE	THRESHOLD	FROM	TO	SSP RATE	
1 2020-2021	04/06/2020	120.00	120.00	0	95.85	

SSP DAYS & LIMITS	
No.of Waiting Days	3
Linkage Period (days)	56
Max.Weeks SSP Payable	28
Week of 'Transfer Form'	23
Max.Age for SSP	65

3.5 STATUTORY MATERNITY PAY & RECOVERY RATES (SMP)

The weekly SMP rate increases from £148.68 to £151.20

SMP SPP & OTHERS		Current Tax Year [2020 - 2021] ▾	
Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Others
STANDARD RATE			
Rate Payable (Pounds)		151.20	
Max.Weeks Payable		33	
EARNINGS RELATED RATE			
Rate Payable (%)		90.00	
Max.Weeks Payable		6	
OTHERS			
Amount Recoverable by the Non-SER Employer %		92.00	
Amount Recoverable by SER Employer %		103.00	
NIC Compensation Rate For SER Employer %		3.00	
Maximum KIT Days Allowed		10	

3.6 STATUTORY PATERNITY PAY & RECOVERY RATES (SPP)

The weekly SPP rate increases from £148.68 to £151.20

SMP SPP & OTHERS		Current Tax Year [2020 - 2021] ▾	
Maternity Pay (SMP)	<u>Paternity Pay (SPP)</u>	Adoption Pay (SAP)	Others
STANDARD RATE			
Rate Payable (Pounds)	151.20		
Max.Weeks Payable	2		
EARNINGS RELATED RATE			
Rate Payable (%)	90.00		
OTHERS			
Amount Recoverable by the Non-SER Employer %	92.00		
Amount Recoverable by SER Employer %	103.00		
NIC Compensation Rate For SER Employer %	3.00		
Maximum KIT Days Allowed	10		

3.7 STATUTORY ADOPTION PAY & RECOVERY RATES (SAP)

The weekly SAP rate increases from £148.68 to £151.20

SMP SPP & OTHERS		Current Tax Year [2020 - 2021] ▾	
Maternity Pay (SMP)	Paternity Pay (SPP)	<u>Adoption Pay (SAP)</u>	Others
STANDARD RATE			
Rate Payable (Pounds)		151.20	
Max.Weeks Payable		39	
EARNINGS RELATED RATE			
Rate Payable (%)		90.00	
RECOVERY			
Amount Recoverable by the Non-SER Employer %		92.00	
Amount Recoverable by SER Employer %		103.00	
NIC Compensation Rate For SER Employer %		3.00	

3.8 STUDENT/POSTGRADUATE LOANS & OTHERS

The student loan Type 1 threshold increases from £18,935 to £19,390. The Type 2 threshold increases from £25,725 to £26,575 and the Postgraduate loan threshold is maintained at £21,000. All rates remain the same. The Apprenticeship Levy allowance and rate also remain the same.

SMP SPP & OTHERS Current Tax Year [2020 - 2021] ▾			
Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Others
OTHERS			
NI Limits For Small Employer Relief		45000.00	
STUDENT LOAN:		TYPE1	TYPE2
Student Loan Threshold		19390.00	26575.00
Student Loan Rate %		9.00	9.00
POSTGRADUATE LOAN:			
Postgraduate Loan Threshold		21000	
Postgraduate Loan Rate %		6	
RETIREMENT AGE:			
Male Retirement Age		65	
Female Retirement Age		60	
EMPLOYMENT ALLOWANCE:			
Employment Allowance limit		4000.00	
APPRENTICESHIP LEVY ALLOWANCE:			
Allowance Limit		15000	
Charge Rate		0.5%	

3.9 AUTO ENROLMENT THRESHOLDS

The lower limit of the qualifying earnings band increases from £6,136 to £6,240. The upper limit remains unchanged at £50,000 while the earnings trigger also stays unchanged at £10,000. Contribution rates do not change.

AE EARNINGS THRESHOLD Close					
Qualifying Earnings <small>Earnings thresholds for the current tax year</small>					
	WEEKLY	2-WEEKLY	4-WEEKLY	MONTHLY	ANNUAL
Qualifying Earnings Lower Limit	£120	£240	£480	£520	£6,240
Qualifying Earnings Upper Limit	£962	£1,924	£3,847	£4,167	£50,000
AE Earnings Trigger	£192	£384	£768	£833	£10,000
Minimum Contributions <small>Minimum contributions for automatic enrolment pensions</small>					
DATE	EMPLOYER MINIMUM CONTRIBUTION		TOTAL MINIMUM CONTRIBUTION		
Employer's Staging Date to 05/04/18	1%		2% (Including 1% Staff Contribution)		
06/04/18 - 05/04/19	2%		5% (Including 3% Staff Contribution)		
06/04/19 Onwards	3%		8% (Including 5% Staff Contribution)		

3.10 NATIONAL MINIMUM WAGE

These rates apply from 1st April 2020

Category of worker	Hourly rate
Aged 25 and above (national living wage rate)	£8.72
Aged 21 to 24 inclusive	£8.20
Aged 18 to 20 inclusive	£6.45
Aged under 18 (but above compulsory school leaving age)	£4.55
Apprentices aged under 19	£4.15
Apprentices aged 19 and over, but in the first year of their apprenticeship	£4.15

3.11 EMPLOYMENT ALLOWANCE

The Employment Allowance increases from £3,000 to £4,000.

3.12 EPS SUBMISSION

If you claim for Employment Allowance, you must now state your business sector. You can do so by going to Settings -> My Business -> Company Details -> Name & Address and selecting the relevant option from the list.

<p>Address Line 1</p> <p>Warnford Court</p> <p>Select</p> <p>Agriculture</p> <p>Fisheries And Aqua Culture</p> <p>Road Transport</p> <p>Industrial</p> <p>Others (State AID Rules Do Not Apply)</p> <p>Select</p>	<p>Address Line 2</p> <p>29 Throgmorton Street</p> <p>County</p> <p>London</p> <p>Post Code</p> <p>EC2N 2AT</p>
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3.13 CAR BENEFITS

From April 2020 onwards HMRC has introduced 2 new pieces of information to be reported back to them as part of FPS when the company provides car benefit to the employee. These fields have been added to the contractor record.

- Car Registration Date
- Zero Emissions Mileage

Car Benefit

Car Make	CO2	Fuel Type	Car Registration No
< To Be Specified >	0	Select	< To Be Specified >
Car Registration Date	Zero Emissions Mileage	Value	
08/04/2019	50.00	0.00	

Use advisory fuel rates to work out mileage costs if you provide company cars to your employees.

These rates apply from 1 March 2020.

Engine size	Petrol - amount per mile	LPG - amount per mile
1400cc or less	12 pence	8 pence
1401cc to 2000cc	14 pence	10 pence
Over 2000cc	20 pence	14 pence

Engine size	Diesel - amount per mile
1600cc or less	9 pence
1601cc to 2000cc	11 pence
Over 2000cc	13 pence

Hybrid cars are treated as either petrol or diesel cars for this purpose.

Employee vehicles: mileage allowance payments

Type of vehicle	Rate per business mile 2020 to 2021
Car	For tax purposes: 45 pence for the first 10,000 business miles in a tax year, then 25 pence for each subsequent mile For National Insurance purposes: 45 pence for all business miles
Motorcycle	24 pence for both tax and National Insurance purposes and for all business miles
Cycle	20 pence for both tax and National Insurance purposes and for all business miles

3.14 IR35 OFF PAYROLL WORKING

The changes to the off-payroll rules were due to come into effect on 6 April 2020. This has now been delayed until April 2021 because of the spread of the coronavirus (COVID-19) pandemic. The delay is to help businesses and individuals deal with the economic impact of COVID-19.

The delay to the introduction of the changes is not a cancellation.

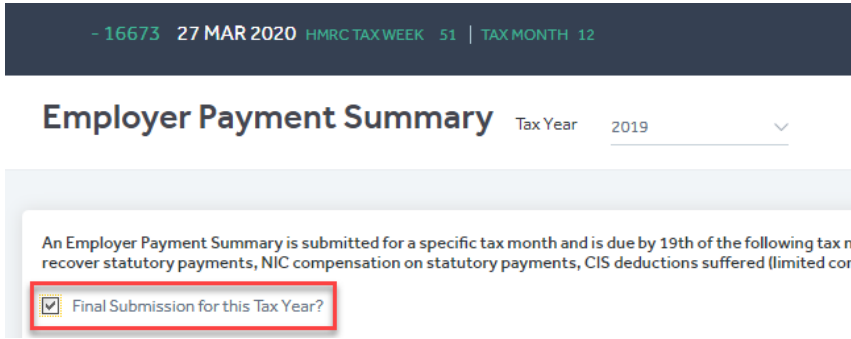
4 FINAL RTI SUBMISSION & P60

4.1 FINAL FULL PAYMENT SUBMISSION

Employers should notify HMRC when the last payroll has been completed for the tax year by submitting the “Final Full Payment Submission”. This is done by selecting the option “Final Submission for this Tax Year?” that is available on the FPS screen.

4.2 FINAL EMPLOYER PAYMENT SUMMARY

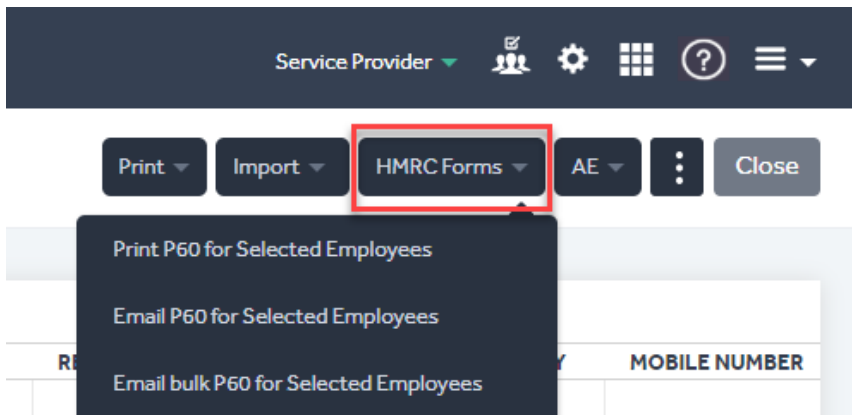
In addition to the Final FPS, employers must submit a final EPS before 19th April to notify HMRC that they have completed all required adjustments/amendments for the tax year that has just ended. Submit your EPS in the way you usually do, but make sure the ‘Final Submission for this Tax Year?’ box is ticked.



Amendment after final FPS/EPS: If there is a change to the payroll data after you have already completed the final FPS/EPS, it is possible to submit another “final” submission simply by sending a further FPS/EPS submission with the “Final Submission for this Year” option ticked.

4.3 ISSUING P60 CERTIFICATES

To issue P60s to your contractors, go to your contractor list, hover over the HMRC forms option and select your chosen action. Make sure the correct year has been selected before sending.



5 OTHER INFORMATION

5.1 CHANGES TO PENSIONSYNC

PensionSync are making some changes to their platform to further simplify your pension management. The new dashboard and features will be launching on the 6th of April 2020.

They will be introducing a charged service for all businesses. This means that if you wish to continue to use Primo to submit data the way you do currently, PensionSync will charge for any automatic data submission.

See the new pricing and FAQs [here](#).

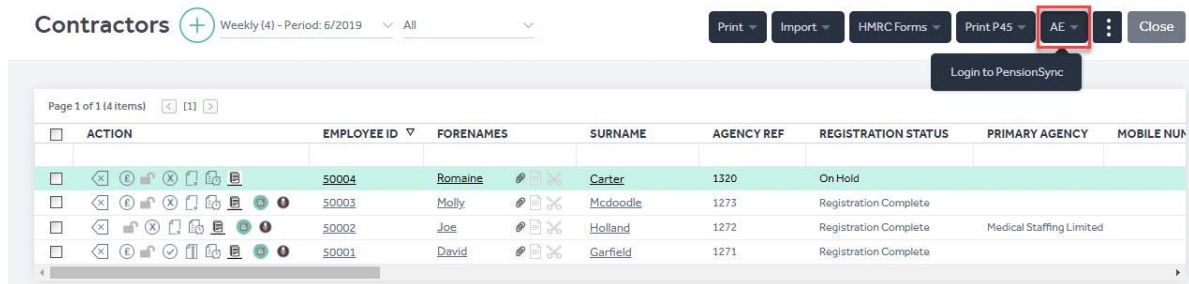
Note: Due to COVID-19 PensionSync are offering a grace period for three months until the 6th of July 2020. If you need that extra time, you can take it with no loss of service and no back-payments owed. Simply hold off on signing up to the new price plan until you are ready to do so.

This may apply to you if you use any of the following pension providers:

- The People's Pension
- NEST
- Aviva
- Legal & General
- Now Pensions

If you're happy to continue with the service, you'll need to re-login to PensionSync from your Primo account on or after the 6th of April to update your account's connection with their new portal. You'll also need to adjust your payment details. Below are instructions on how to do so. You'll only need to do this once.

- Go to your contractor list
- Hover over the AE button
- Click on Login to PensionSync
- This will redirect you to the relevant page in the PensionSync portal



5.2 STATUTORY SICK PAY – COVID-19

The way you process SSP in Primo Umbrella remains the same, however the government has waived the 3 waiting days for COVID-19 sickness so if your employee has reported sickness due to the coronavirus, advance the PIW start date by 3 working days. Also, if their average earnings calculated by the program is insufficient, you can manually amend the figure to enable the SSP calculation.

Unlike other sicknesses, you can recover 100% of the Covid19 related sick pay. If your employees claim COVID-19 SSP, please contact HMRC. There is currently no facility to report this automatically to HMRC.

5.3 HMRC GATEWAY PASSWORD RULES

From April 2020, HMRC will be changing its password rules in line with current Security best practice and guidance. The aim is to make it easier for users to set reasonably memorable passwords whilst maintaining integrity and security of data. The change will allow users who wish to do so, to use very strong passwords, whilst not making all users have passwords that they would end up writing down, thus reducing their overall security.

Who's impacted?

- New Users

- Users who decide to change their password
- Users who need to reset their password

HMRC will not force users to change their password and therefore they can continue to use their current password until one of the above situations arise.

The new password rules are;

- Minimum length 10 characters
- Maximum length 128 characters
- Contain ANY UTF-8 character
- Case Sensitive

SUPPORT

We welcome any suggestions for improvements to the software. Please send an email to the below mentioned email address if you have any questions, feedback or suggestions

If you are experiencing any issues with the software please email the support team at support@accentra.co.uk before you call. This will generate a support ticket and allow our team to respond promptly. Please include your Payroll company ID and contact details in the email.

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