

Accentra Primo Umbrella

April 2019 EOY Release Notes v1.5



Accentra Technologies Limited

Warnford Court
29 Throgmorton Street
London, EC2N 2AT, UK

Confidential

The contents of this document are strictly confidential. No part of the contents of this document may be reproduced or transmitted in any form or by any means without the written permission of Accentra Technologies Limited.

Disclaimer

While all reasonable efforts have been taken to assure the accuracy and correctness of this manual and software, Accentra does not assume any liability whatsoever directly or indirectly for any errors or omissions and for its suitability for any specific purpose. The content of this document and software may change without notice and without any commitment on the part of Accentra.

Table of Contents

1	Preparing For EOY	3
1.1	Upgrade to Version 2019	3
1.2	When to Complete Year End?	3
2	Processing EOY	4
2.1	Before EOY Check List	4
2.2	Ending the Year	5
2.3	Post EOY Responsibilities	7
3	April 2019 Statutory Changes	9
3.1	Tax Code Change	9
3.2	New Tax Bands	9
3.3	50% Tax Limit	10
3.4	Scottish Rate of Income Tax (SRIT)	10
3.5	New National Insurance Bands	11
3.6	National Insurance Rates	11
3.7	SSP Rate	12
3.8	Maternity Pay & Recovery Rates (SMP)	12
3.9	Paternity Pay & Recovery Rates (SPP)	13
3.10	Adoption Pay & Recovery Rates (SAP)	13
3.11	Shared Parental Leave (SPL) and Shared Parental Pay (ShPP)	14
3.12	Employment Allowance	14
3.13	Student Loan	14
3.14	National Living Wage	15
4	HMRC Information	16
4.1	PAYE Legislation	16
4.2	Employee Benefits (Lists)	16
4.3	Auto enrolment	17
4.4	Apprentice Levy	17
5	Support	18

I PREPARING FOR EOY

I.1 UPGRADE TO VERSION 2019

Accentra 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 TO COMPLETE YEAR END?

As soon as you have finished with the last period of the year, you can end the year and proceed with the 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 CHECK LIST

- Complete Umbrella Processing for the last period of the year 2018-19
- Complete the Final FPS (refer screen shown below)
- Closed 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 final EPS for 2018-19 **MUST** be submitted on or before 19th May 2019.

Submit the Last FPS :

SUBMIT FPS

SUBMIT FPS
PRINT
CLOSE

FINAL SUBMISSION FOR THIS TAX YEAR? LATE FILING REASON Select Late Filing Reason PERIOD NUMBER 52

<input type="checkbox"/>	EMPLOYEE ID	FORENAMES	SURNAME	NET PAY	PREVIOUS SUBMISSION	TO SUBMIT	SYS*
<input type="checkbox"/>	50001	JACK		100.00	0.00	100.00	5468
				100.00	0.00	100.00	

Page 1 of 1 (1 items) ◀ [1] ▶

Close the Last Period :

Task Manager
Default Payroll Frequency: Weekly Current Period: 52

Payroll Tasks
Auto Enrolment
HMRC Tasks
Accounting Tasks

0
Import Timesheets

0
Generate Invoices

0
Receipts from Agencies

0
Import Expenses

0
Approve Expenses

0
Run Payroll

0
Produce BACS for Contractor Payment

0
Confirm Contractor Payment

1
Email Pay advice

0
Close Period

0
Close Year

CLOSE PERIOD Close Period Export Close

Weekly NEW TAX PERIOD NUMBER :53 PAYROLL TYPE All

NUMBER OF CONTRACTORS WITH TIMESHEETS BUT NOT PAID :0 VALUE OF TIMESHEETS NOT PAID :0.00

FREQUENCY	CURRENT PERIOD	EMPE. COUNT	PROCESSED?	PAID?	FPS COMPLETED?	NET PAY	PAYMENT M
Weekly	52	1	Yes	Yes	Yes	100.00	1
		1				100.00	1

Page 1 of 1 (1 items) [1] [2]

Confirm

You are closing Week 52 of the tax year 2017.
Do you wish to process week 53?


Yes No


Select "No" if you wish to close as week 52. Select "Yes" if you wish to progress to week 53


Once you have closed the last relevant period, make sure the "Current Period" is "0".

Task Manager Default Payroll Frequency: Weekly Current Period: 0

Payroll Tasks Auto Enrolment HMRC Tasks Accounting Tasks







If you are running more than one Payroll frequency, final period must be closed for each of your payroll frequency to move each respective payroll to "Current Period:0"

2.2 ENDING THE YEAR

Once the Last FPS is done, proceed with "Close Period". This will close the last period of the year. Once that is done, you should proceed with "Close Year"

Task Manager

Default Payroll Frequency: Weekly Current Period: 52

Payroll Tasks Auto Enrolment HMRC Tasks Accounting Tasks

Import Timesheets	Generate Invoices	Receipts from Agencies	Import Expenses
Approve Expenses	Run Payroll	Produce BACS for Contractor Payment	Confirm Contractor Payment
Email Pay advice	Close Period	Close Year	

Note: A callout bubble points to the 'Close Year' task with the text: 'Use this to close year'

CLOSE YEAR

[Proceed](#)

ECHO TEST LIMITED

Tax Year to Close : 2018-2019

LAST PERIOD CLOSED

Weekly : 52

New Tax Year : 2019-2020

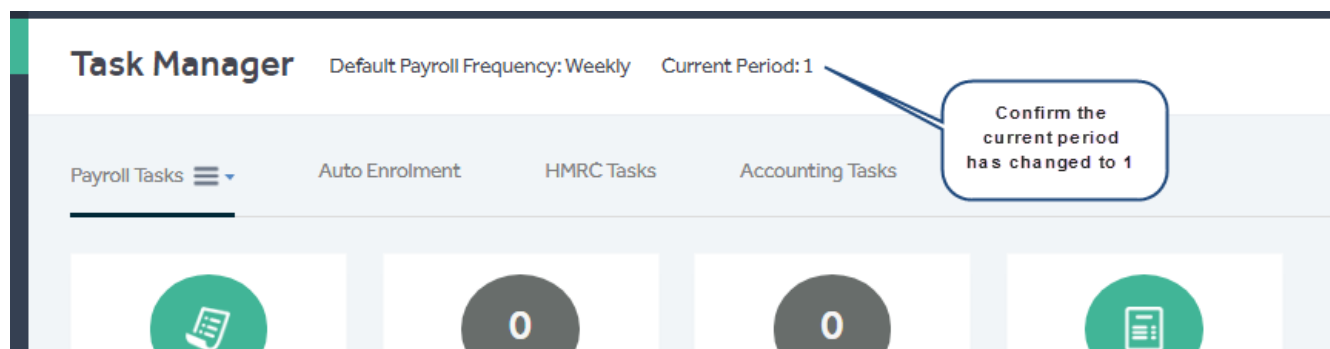
AE PENSION SCHEME: MINIMUM CONTRIBUTION REQUIRES UPLIFT FOR THE NEW TAX YEAR. IF YOU DO NOT WISH TO UPLIFT, PLEASE UNSELECT THE SCHEME.

<input checked="" type="checkbox"/>	PENSION ID	DESCRIPTION	QUALIFIED FOR AE?	EMPLOYEE% (CURRENT)	EMPLOYER% (CURRENT)	EMPLOYEE% (NEW)	EMPLOYER% (NEW)
<input checked="" type="checkbox"/>	1	Main Pension	True	3.00	2.00	5	3
<input checked="" type="checkbox"/>	2	AVC Pension	True	0.00	0.00	5	3

Page 1 of 1 (2 items) ◀ [1] ▶

NOTE

- a) HMRC settings will be upgraded to the new tax year settings.
- b) Minimum pension contribution percentage will be updated for the tax year 2019-2020, Minimum contribution [Employee:3%Employer:2%].
- c) Final EPS must be completed for this tax year 2018-2019.
- d) Tax codes will be uplifted automatically (L=35, M=39, N=31).



Clicking Proceed will perform the following actions will be done by the software:

1. Employee Tax Codes will get uplifted as below :
 - L: 11850 to 12500 = 650 increase, therefore uplift 65
 - M: 13040 to 13750 = 710 increase, therefore uplift 71
 - N: 10660 to 11250 = 590 increase, therefore uplift 59
2. 2019-20 HMRC Settings for Tax Bands/NI/Statutory Payments gets updated.
3. 2019-20 Auto Enrolment (Work Place pension) Pension Scheme uplifts will be updated in both the pension scheme record and the contractor's record.
4. Tax basis will be set to cumulative for all contractors.
5. Previous employment figures will be cleared.
6. NMW rates uplift effective of April 1st 2019 will **NOT** be applied automatically, this needs to be changed manually from the company settings.

Category of worker	Hourly rate
Aged 25 and above (national living wage rate)	£8.21
Aged 21 to 24 inclusive	£7.70
Aged 18 to 20 inclusive	£6.15
Aged under 18 (but above compulsory school leaving age)	£4.35
Apprentices aged under 19	£3.90
Apprentices aged 19 and over, but in the first year of their apprenticeship	£3.90

2.3 POST EOY RESPONSIBILITIES

- Complete Final Employment Payment Summary submission.
- Issue P60 Tax Certificate to your employees. From the Contractor List Screen, at the top right of the screen, select the option for P60. Make sure that the correct Year Option has been selected before printing.

Contractors + All ▼

Print ▼ Import ▼ **HMRC Forms ▼** Print P45 ▼

Page 1 of 1 (1 items) ◀ [1] ▶

<input checked="" type="checkbox"/>	ACTION	EMPLOYEE ID	FORENAMES	SURNAME	AGENCY REF
<input checked="" type="checkbox"/>	✕ E + ✕ 🔖	50001	JACK	Wills	5468

- Print P60 for Selected Employees
- Email P60 for Selected Employees
- Email bulk P60 for Selected Employees
- Email P45 Part 1 for Selected Employees
- Email P45 Part 2 for Selected Employees
- Email P45 Part 3 for Selected Employees
- Email P45 ALL Part for Selected Employees
- Print P11D Summary Report

3 APRIL 2019 STATUTORY CHANGES

3.1 TAX CODE CHANGE

The income tax personal allowance will rise to £12,500.00. The emergency tax code will rise to 1250L W1/M1. As a general rule, unless an amended code notification is received on form P9(T), all tax codes with a suffix 'L' will be increased by 65 (example: 1185L will be changed to 1250L), all codes with a suffix M will be increased by 71 and all codes with a suffix N will be increased by 59.

The Tax Code Uplift will be applied to all relevant employees as part of the End of Year process. The User will be informed that the Tax Code uplifts, and the program will ask if the process should continue. On receiving confirmation, the program will update the Tax Codes.

3.2 NEW TAX BANDS

After the EOY, the tax band will change as below:

TAX BANDS		Current Tax Year [2019 - 2020]	England & Northern Ireland	
BANDWITH	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	*
Upper (Regulatory) limit %		50.00		
Tax Free Allowance (Annual)		0.00		

Scottish Tax Bands:

TAX BANDS		Current Tax Year [2019 - 2020]	Scotland	
BANDWITH	FROM	TO	RATE%	BASIC RATE?
2000.00	0.00	2000.00	19.00	*
12150.00	2001.00	12150.00	20.00	✓
32423.00	12151.00	32423.00	21.00	*
150000.00	32424.00	150000.00	41.00	*
99999999.00	150000.01	99999999.00	46.00	*
Upper (Regulatory) limit %		50.00		
Tax Free Allowance (Annual)		0.00		

Welsh Tax Bands:

TAX BANDS				
Current Tax Year [2019 - 2020]		Wales		
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	*
Upper (Regulatory) limit %		50.00		
Tax Free Allowance (Annual)		0.00		

3.3 50% TAX LIMIT

From April 2015 HMRC introduced new limits to the amount of debt collectible through a tax code. To ensure employees have no more than 50% of their pay deducted, they extended the 50% overriding limit (applicable to K codes only) to all tax codes from 6 April 2015. This statutory safeguard will support the checks already within HMRC systems which mitigate the risk using incorrect tax codes.

The change applies to all suffix codes, prefix codes and letter only codes and the employer will be responsible for operating the 50% overriding limit. Non K codes that hit 50% limit should be changed to a week1/month1 basis – unlike with K codes there is no requirement for an employer to account for or to attempt to collect any shortfall of tax. See section 5.1 for further details.

RTI only needs details of the tax deducted each pay period along with the YTD figure.

3.4 SCOTTISH RATE OF INCOME TAX (SRIT)

The Scottish Rate of Income Tax (SRIT) is the amount of income tax Scottish taxpayers will have to pay and will come in to force from 6 April 2016.

Scottish Taxpayer Status

A Scottish taxpayer is someone who is resident in the United Kingdom (UK) for tax purposes and who has their sole or main place of residence in Scotland for more of the tax year than in another part of the UK. The location of an employer, trustee etc. is not of any relevance, it is the location of the individual’s main place of residence that is the key factor in deciding Scottish taxpayer status. HMRC will identify those individuals who will be Scottish taxpayers – you, as an employer, will not have to make any assessments on taxpayer status. For the majority of individuals, identifying their main place of residence will be very simple. For those with more complex living arrangements, guidance will be published on GOV.UK later this year. Although there is currently no legislation in place that states customers need to keep HMRC informed of a change in address, it would in their best interest to tell us about any changes in personal circumstances, including changes in address, as soon as possible, as this could potentially amend their taxpayer status and tax code. We will be letting individuals know about the importance of notifying HMRC if they change their address but would be grateful if you could also reinforce this message with your employees.

Tax codes

Scottish taxpayers will have their tax codes prefixed with the letter ‘S’. You should not use a tax code prefixed with the letter ‘S’ unless advised to do so by HMRC. For new starters, the Scottish Rate solution will look to assess and assign the appropriate Tax Code after the first Full Payment Submission (FPS) is received, using the information we hold at that time. We will then let you know the correct tax code to use. You should continue to operate the tax code provided by HMRC,

even if there is a change to your employees' circumstances. In-year notifications will be issued where the customer notifies us of their change of address and this changes their taxpayer status and tax code.

3.5 NEW NATIONAL INSURANCE BANDS

After the year end, the annual NI Bands will be changed to following:

Categories		Band Widths	Rates		
BAND DESCRIPTION		WEEKLY	MONTHLY	ANNUAL	
1	Lower Earnings Limit	118.00	512.00	6136.00	
2	Secondary Threshold	166.00	719.00	8632.00	
3	Primary Threshold	166.00	719.00	8632.00	
4	Upper Accruals Point	962.00	4167.00	50000.00	
5	Upper Secondary Threshold	962.00	4167.00	50000.00	
6	Upper Earnings Limit	962.00	4167.00	50000.00	

3.6 NATIONAL INSURANCE RATES

The NI rates will change as follows (These settings changed in the backend and not visible on UI)

Categories	Band Widths							Rates						
	EMPLOYEE %							EMPLOYER %						
Category	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
D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
G	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
K	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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
S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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

NOTE:

National Insurance categories S, F, G only apply to payrolls before 2012-2013.

National Insurance categories D, E, I, K, L are invalid after 6th April 2016.

From April 2016 all Contracted Out categories were discontinued due to the introduction of Auto Enrolment.

3.7 SSP Rate

The weekly SSP Rate rises to £94.25.

SSP SETTINGS Current Tax Year [2019 - 2020]					
TAX YEAR	DATE EFFECTIVE	THRESHOLD	FROM	TO	SSP RATE
1 2019-2020	04/06/2019	118.00	118.00	0	94.25

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

3.8 MATERNITY PAY & RECOVERY RATES (SMP)

Standard SMP Rate will rise to £148.68

Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Others
STANDARD RATE			
Rate Payable (Pounds)		148.68	
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	

3.9 PATERNITY PAY & RECOVERY RATES (SPP)

Standard Paternity Pay Rate will rise to £148.68

Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Others
STANDARD RATE			
Rate Payable (Pounds)		148.68	
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	

3.10 ADOPTION PAY & RECOVERY RATES (SAP)

Standard Adoption Pay Rate will rise to £148.68.

Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Others
STANDARD RATE			
Rate Payable (Pounds)		148.68	
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	

3.11 SHARED PARENTAL LEAVE (SPL) AND SHARED PARENTAL PAY (SHPP)

From April 2015 Additional Standard Paternity Pay was replaced by Shared Parental Leave (SPL) and Shared Parental Pay.

Eligible employees in working couples who share the care of the child will be able to share any maternity leave and pay (i.e. SMP or MA) remaining when M ends her maternity leave and/or her maternity pay period or maternity allowance period early. The same applies to an adopter who is entitled to adoption leave and/or Statutory Adoption Pay. This is called 'curtailing' her maternity leave (or adoption leave) and curtailing the Maternity Pay Period during which she would be eligible to be paid SMP when absent from work; or the Maternity Allowance Period, during which she would have been entitled to receive MA when absent from work; or the Adoption Pay Period, during which the adopter would have been entitled to receive SAP when absent from work.

3.12 EMPLOYMENT ALLOWANCE

The Employment Allowance was increased from 6 April 2016. If you are **eligible** you can reduce your employer Class 1 NICs by up to £3,000 each tax year. You can claim the Employment Allowance if you are a business or charity (including Community Amateur Sports Clubs) that pays employer Class 1 NICs on your employees' or directors' earnings.

Not all businesses can claim the Employment Allowance it is the responsibility of the Employer to establish if they are eligible for the allowance. If you run multiple payrolls or operate through multiple PAYE references, you can claim the allowance only through one payroll.

To claim the allowance, simply select the option "Claim Employment Allowance" available under Payroll Settings->Company tab. Once this is enabled, program will notify HMRC via RTI that you wish to claim the allowance. The EPS screen will track how much is claimed for the year.

There was a change to who is eligible for employment allowance last year. Businesses with a sole employee who is also a director are not eligible for employment allowance. If you are unsure whether or not you're eligible for employment allowance in the 2017/2018 tax year, you must speak to HMRC.

3.13 STUDENT LOAN

From 6 April 2016 a new threshold was introduced for a new type of student loan deduction named Plan Type 2. This new Plan Type 2 threshold is in addition to the existing threshold which will be named Plan Type 1. Employers will only ever be asked to operate either Plan Type 1 or Plan Type 2 deductions at one time for each employee. If a new employee is repaying a student loan the employer will need to ask which plan type the employee is repaying under. From 6 April the starter declaration checklist will prompt employers to ask new employees about their student loan plan type. Form P45 will only indicate whether a new employee is already repaying a student loan. It will not indicate a plan type.

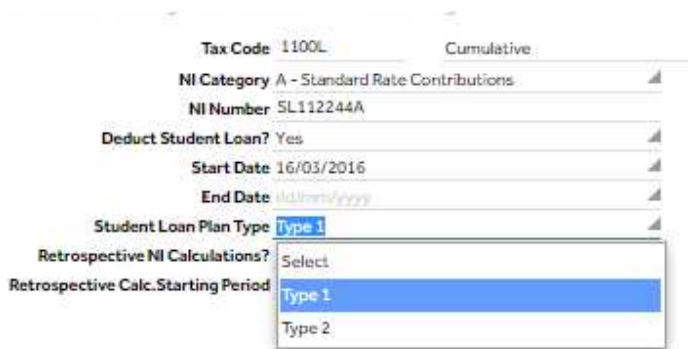
Plan type 1 deductions are the default option where it is not clear which type of deductions to operate. For example, if a new starter advised that student loan deductions were necessary but did not initially know the plan type. The employee should contact the Student Loans Company to get this information and ensure the correct deductions are applied at the earliest payroll date. However, an SLI start notice confirming the plan type will always be issued by HMRC when a new employment occurs.

Employers will only ever have to deduct either Plan Type 1 or Plan Type 2 deductions at one time. It is possible for employees to have both types of loan, but only one will be in operation for deduction at one time. Any plan type change will be advised via a new start notification stating the new plan type to operate. Allocation of the 2 loan types will be done by the Student Loans Company. Therefore, this allocation process is not visible to the employer or HMRC. The employer simply applies the plan type deduction as informed by the start notification or the starter checklist.

The new thresholds for Student Loan Deductions are as follow:

Plan Type 1 - £18935

Plan Type 2 - £25725



In addition to existing student loan, there will be additional Post Graduate Loan option.

Tax & NI

Tax Code
C1085L Cumulative

Deduct Student Loan?
 No Yes

Deduct Postgraduate Loan?
 No Yes

Start Date 05/04/2019 **End Date** dd/mm/yyyy

POSTGRADUATE LOAN:

Postgraduate Loan Threshold	21000
Postgraduate Loan Rate %	6

3.14 NATIONAL LIVING WAGE

From April 2019, all workers aged 25 and over are legally entitled to at least £8.21 per hour. Find out on GOV.UK's employment status page.

These changes should be done manually by the user.

4 HMRC INFORMATION

4.1 PAYE LEGISLATION

PAYE legislation is changing. If you're intending to or already using payroll benefits and expenses you must register them with HM Revenue and Customs (HMRC) using the online Payrolling Benefits in Kind (PBIK) service. If you use this service and payroll benefits and expenses you won't have to report them on a P11D.

If you use this service, the only benefits you won't be able to payroll are:

- Vouchers and credit cards
- Living accommodation
- Interest free and low interest (beneficial) loans

If you've previously been payrolling these benefits informally you can continue to do so but you must still report them on a P11D.

Before using the PBIK service you'll need to ensure your payroll software allows you to collect the right amount of tax on benefits and expenses. You need to align your payroll software and register to payroll using the new service by 5 April 2016. You won't be able to register after this date for the 2016 to 2017 tax year as HMRC can't process changes in-year. To avoid being sent multiple tax codes for your employees you should register before the annual coding process which usually starts around 21 December.

You can't use this service if you use HMRC's Basic PAYE Tools, as they won't support Payroll until the tax year 2017 to 2018.

If you don't register the benefits and expenses you intend to payroll you'll have to report them on a P11D.

4.2 EMPLOYEE BENEFITS (LISTS)

From the 2016 to 2017 tax year HMRC will no longer accept informal reports of employee benefits, sometimes referred to as lists.

All payrollled benefits and expenses need to be included when you report your payroll information in a Full Payment Submission. P11D (b) forms must still be completed, including the total benefits and expenses provided, whether or not they've been put through your payroll.

If your payroll includes car and car fuel benefit you mustn't complete P46 (Car) forms as you're deducting the tax due on these benefits at source. If you use a contracted out company car provider you must notify them of your decision to payroll and ensure they don't submit P46 (Car) forms for Payrollled benefits.

Using the online service you can:

- Choose which benefits and expenses you want to include in the payroll for the following tax year
- Add or remove benefits and expenses
- Exclude employees who receive benefits or expenses but don't want them payrollled - for these employees you must continue to report the benefit or expense on a P11D (you can exclude an employee at any time in a tax year but once you've done this you can't reverse the decision, in year)

Section M on the P11D is used to report 'other' items. For payrolling this needs to be treated with an all or nothing approach - you must either payroll all items usually reported within Section M or none. Income Tax paid but not deducted from a director's remuneration needs to be selected and payrollled as a stand-alone benefit within the PBIK service.

When you register HMRC will automatically:

- Identify all your employees that have the selected benefits or expenses in their tax code
- Remove the selected benefit or expense and issue an amended tax code

You only need to register to payroll each benefit for all your employees once – unless you remove the benefit Payrolling will be carried forward each tax year. Once the tax year has started you must continue to payroll the benefit or expense you’ve registered for the whole tax year or for as long as you provide it.

To use the service you’ll need your Government Gateway ID and have enrolled for PAYE online. Agents can’t directly access the service on behalf of clients.

Register to payroll benefits and expenses using the PBIKs service

Whatever method you choose, you will process these Benefits in Kind within Accentra in the usual way.

4.3 AUTO ENROLMENT

From 6th April 2019 the minimum percentage for auto enrolment schemes will be 3% for Employees and 5% for Employers.

The increase will be applied automatically by the program as part of the April 2019 End of Year update. Please refer to section 2.2 for details of the uplift.

4.4 APPRENTICE LEVY

If you’re an employer with a pay bill over £3 million each year, you must pay the apprenticeship levy from 6 April 2017

To Enable Apprentice Levy, Open Settings > Accounts & Payroll > Payroll settings.

Apprentice Levy

<input checked="" type="checkbox"/> Apprentice Levy Due?	Annual Allowance Claimable for this company	Deduction Rate (% on timesheet value)	Apprentice Levy Deduction Code
	15000	0.50	D006

Current Limit of Annual allowance is limited to 15,000.00

Deduction rate is the % you wish to deduct from the contractors. This levy of will be deducted Before Tax.

Levy deduction Code should not be changed without consultation.

Please refer <https://www.gov.uk/government/publications/apprenticeship-levy-how-it-will-work/apprenticeship-levy-how-it-will-work>

5 SUPPORT

We welcome any suggestions for improvement of the software. Please email to the below mentioned email.

Please email support team : support@accentra.co.uk before you call. This will generate response ticket and allow our team to respond promptly. Always refer your Company ID and contact details in the email.

You can call for any support to

Accentra Technologies Limited

phone : +44 (0)845 456 7181 (6 lines)