

Accentra Primo Umbrella

EOY 2020 Release Notes



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I PREPARING FOR EOY

I.1 UPGRADE TO VERSION 2021

Primo Umbrella portal will be upgraded by Accentra to the new version. You're not required to do anything.

I.2 WHEN SHOULD I COMPLETE YEAR END?

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

2 PROCESSING EOY

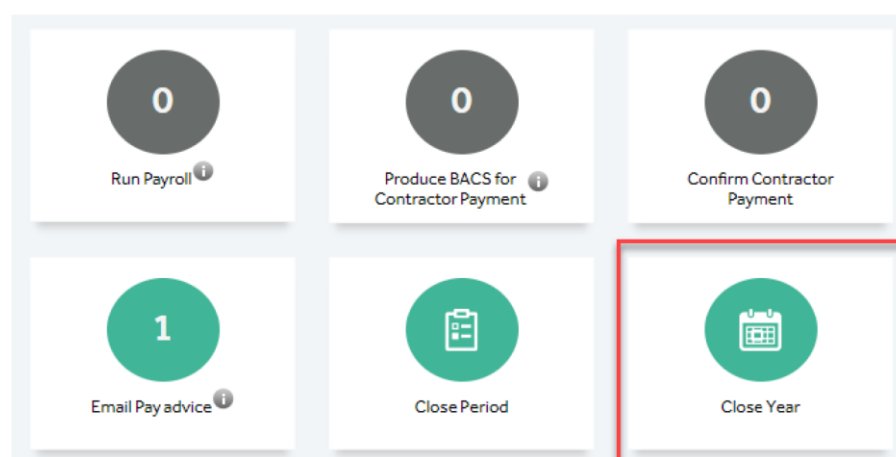
2.1 BEFORE EOY CHECKLIST

- Complete Umbrella Processing for the last period of the year 2020-21
- Complete the Final FPS (refer to point 4.14.1)
- Close the period
- If you run more than one payroll frequency, make sure the above steps are completed for all the frequencies

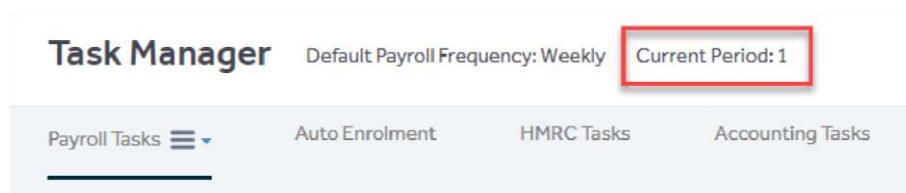
Final EPS: You do not have to submit your final EPS before the year end as this can be done after commencing the new tax year in the same way that the P60s are printed. The final EPS must be submitted by 19th April 2021.

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 click 'No'.
- Once you have closed the last relevant period, make sure that the payroll is in Period 0.
- Click the 'Close Year' from the 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, the values you see on the screen are different to the ones mentioned above, please 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 Tax Year 2021 STATUTORY CHANGES

3.1 TAX BANDS & EMERGENCY TAX CODE

After the EOY, the tax band screen should read as below. The emergency tax code for 2021-22 is 1257L.

Settings → HMRC → Tax Bands

For England & Northern Ireland

TAX BANDS Current Tax Year [2021 - 2022] ▾ England & Northern Ireland ▾				
Bandwith	From	To	Rate%	Basic Rate?
37700.00	0.00	37700.00	20.00	✓
150000.00	37701.00	150000.00	40.00	✗
99999999.00	150000.01	99999999.00	45.00	✗

For Wales

TAX BANDS Current Tax Year [2021 - 2022] ▾ Welsh ▾				
Bandwith	From	To	Rate%	Basic Rate?
37700.00	0.00	37700.00	20.00	✓
150000.00	37701.00	150000.00	40.00	✗
99999999.00	150000.01	99999999.00	45.00	✗

For Scotland

TAX BANDS Current Tax Year [2021 - 2022] ▾ Scotland ▾				
Bandwith	From	To	Rate%	Basic Rate?
2097.00	0.00	2097.00	19.00	✗
12726.00	2098.00	12726.00	20.00	✓
31092.00	12727.00	31092.00	21.00	✗
150000.00	31093.00	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 06 April 2021.

Income Tax Rates – Scotland 2021-22 rates to be used from 06th April:

Band Name	Bands	Rate
Starter Rate	Over 12,570* - 14,667	19%
Basic Rate	Over 14,667 - 25,296	20%
Intermediate Rate	Over 25,296 - 43,662	21%
Higher Rate	Over 43,662 - 150,000	41%
Top Rate	Over 150,000**	46%

* assumes individuals are in receipt of the Standard UK Personal Allowance.

** those earning more than £100,000 will see their Personal Allowance reduced by £1 for every £2 earned over £100,000.

3.2 NATIONAL INSURANCE BANDS

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

Settings → HMRC → NI Bands and Rates → Bandwidths

NI BANDS & RATES Current Tax Year [2021 - 2022] ▼				
Categories	Band Widths	Rates		
Band Description	Weekly	Monthly	Annual	
1 Lower Earnings Limit	120.00	520.00	6240.00	
2 Secondary Threshold	170.00	737.00	8840.00	
3 Primary Threshold	184.00	797.00	9568.00	
4 Upper Secondary Threshold (Under 21)	967.00	4189.00	50270.00	
5 Apprentice Upper Secondary Threshold	967.00	4189.00	50270.00	
6 Upper Earnings Limit	967.00	4189.00	50270.00	

3.3 NATIONAL INSURANCE RATES

After the EOY, the NI rates should read as below.

Settings → HMRC Settings → NI Bands and Rates → Rates

NI BANDS & RATES

Current Tax Year [2021 - 2022]

Categories

Band Widths

Rates

	CONTRACTOR %							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
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 (SSP)

The weekly SSP rate increases from £95.85 to £96.35

SSP SETTINGS Current Tax Year [2021 - 2022] ▾					
Tax Year	Date Effective	Threshold	From	To	SSP Rate
1 2021-2022	04/06/2020	120.00	120.00	0	96.35
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 (SMP)

The weekly SMP rate increases from £151.20 to £151.97

SMP SPP & OTHERS Current Tax Year [2021 - 2022] ▾			
Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Others
STANDARD RATE			
Rate Payable (Pounds)	151.97		
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 (SPP)

The weekly SPP rate increases from £151.20 to £151.97

SMP SPP & OTHERS Current Tax Year [2021 - 2022] ▾			
Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Others
STANDARD RATE			
Rate Payable (Pounds)	151.97		
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 (SAP)

The weekly SAP rate increases from £151.20 to £151.97

SMP SPP & OTHERS Current Tax Year [2021 - 2022] ▾			
Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Others
STANDARD RATE			
Rate Payable (Pounds)	151.97		
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

From 6th April 2021, a new Plan type 4 is being introduced with a threshold of £25,000 with a recovery rate of 9%. Anyone who has drawn down a student loan from Scotland will repay under a new Plan type 04.

The Plan type 1 threshold is £19,895 and Plan type 2 threshold is £27,295. The recovery rates remain the same at 9% for all plan types.

The Postgraduate loan threshold is maintained at £21,000. The Apprenticeship Levy allowance and charge rate also remain the same.

Like other plan types, the user can download plan type 4 student loan start & end dates using the 'Download Student Loan Notifications' and apply it using the 'Apply Student Loan Notifications'. Or if the user wants to manually update it, then this can be done from within the employee record.

SMP SPP & OTHERS

Current Tax Year [2021 - 2022]

Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Others	
OTHERS				
NI Limits For Small Employer Relief	45000.00			
STUDENT LOAN:	TYPE1	TYPE2	TYPE4	
Student Loan Threshold	19895.00	27295.00	25000.00	
Student Loan Rate %	9.00	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 remains unchanged at £6,240. The upper limit increases from £50,000 to £50,270 while the earnings trigger stays unchanged at £10,000. The minimum contributions percentage has not changed.

AE EARNINGS THRESHOLD

Close

Qualifying Earnings

Earnings thresholds for the current tax year

	WEEKLY	2-WEEKLY	4-WEEKLY	MONTHLY	ANNUAL
Qualifying Earnings Lower Limit	£120	£240	£480	£520	£6,240
Qualifying Earnings Upper Limit	£967	£1,934	£3,867	£4,189	£50,270
AE Earnings Trigger	£192	£384	£768	£833	£10,000

Minimum Contributions

Minimum contributions for automatic enrolment pensions

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

The below NMW rates apply from 1st April 2021. The National Living Wage which was applicable for workers aged 25 and above has been reduced to 23 now.

Category of worker	Hourly rate
Aged 23 and above (national living wage rate)	£8.91
Aged 21 to 22 inclusive	£8.36
Aged 18 to 20 inclusive	£6.56
Aged under 18 (but above compulsory school leaving age)	£4.62
Apprentices aged under 19	£4.30
Apprentices aged 19 and over, but in the first year of their apprenticeship	£4.30

3.11 OFF PAYROLL WORKING (IR35)

The off-payroll working rules comes into effect from 6 April 2021.

The IR35 rules affects the individual contractors using a Personal Service Company to provide their labour to the End Client. This is to ensure that they pay the same tax and NI contributions as a normal employee. It becomes the responsibility of the End Client to assess if the contractor is out of scope of IR35 or not. If the contractor falls within the scope of IR35, then the end client should deduct tax and NI from the employee and pay employers NI and apprenticeship levy, if applicable.

Small private sector end users are exempt from the rules of IR35 and the contractor or Personal Service Company will remain responsible for determining whether IR35 applies and the end user can still pay the PSC gross.

For further details, visit <https://www.gov.uk/guidance/understanding-off-payroll-working-ir35>

3.12 HOLIDAY PAY BALANCE REPORT

The holiday pay balance of the tax year 2020-21 will become the opening balance of the new tax year 2021-22. So the user should print the holiday pay balance report for cross verifying the figures in the new tax year.

3.13 UPLIFT TAX CODES


The tax codes ending in the letters L, M & N will be uplifted by the numbers shown below. The program will do this automatically when the portal is updated for the new tax year.

L	:	+ 7
M	:	+ 8
N	:	+ 6

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 ticking the option “Final Submission for this Tax Year?” available on the FPS screen as shown below.


FPS Submission Weekly Period Number 52 Select Late Filing Reason Payment Date 16/03/2021  **SUBMIT FPS** **Close**

☒ Final submission for this tax year?

Contractor ID	Forenames	Surname	Net Pay	Previous Submission	To Submit	Leavers Date	System ID	Status
00001	George	Kumar	0.00	0.00	0.00		10771	



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.

Employer Payment Summary Tax Year 2020  **Close**

An Employer Payment Summary is submitted for a specific tax month and is due by 19th of the following tax month. EPS is required only if (a) no payments are made to any employees in a tax month (b) or you want to recover statutory payments, NIC compensation on statutory payments, CIS deductions suffered (limited companies only) or NIC Holiday for New Businesses.






☐ Final Submission for this Tax Year?

Action	Tax Month	EPS Due Date	Date Submitted	Amount Due	Pay Bill (Gross For NI)	Tax	Student Loan	PG Loan	SMP Recovery	SPP & ASPP Recoveries	SAP Recovery	Emp.Allw Claimed	CIS Deductions Suffered	Apprentice Levy Payable
	1	19/05/2020		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2	19/06/2020		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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, from the Contractor list screen, click the HMRC forms dropdown and select the required action. Make sure the correct year has been selected before sending.

Service Provider     

Print **Import** **HMRC Forms** **AE** **Close**

- Print P60 for Selected Employees
- Email P60 for Selected Employees
- Email bulk P60 for Selected Employees

MOBILE NUMBER

5 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. 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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