

# Accentra Primo Umbrella

## EOY 2023-24 Release Notes



Accentra Technologies Limited  
Warnford Court  
29 Throgmorton Street  
London, EC2N 2AT

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## I. PREPARING FOR EOY

### I.1 UPGRADE TO VERSION 2024-25

Primo Umbrella software has been upgraded to the latest version, providing the user with the option to complete the year end.

### 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

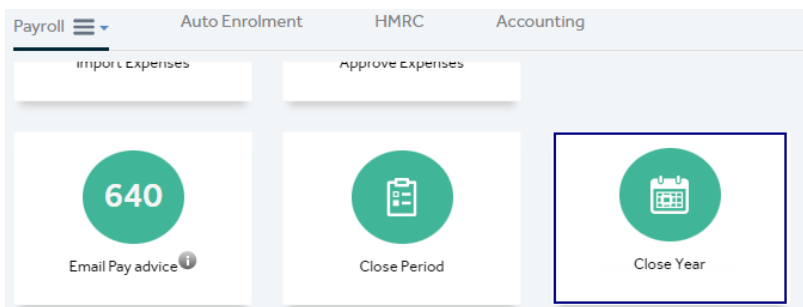
### 2.1 BEFORE EOY CHECKLIST

- Complete Umbrella Processing for the last period of the year 2023-24
- Complete the Final FPS (refer section [4.1](#) for further information)
- Close the period.
- If you process more than one payroll frequency, make sure the above steps are completed for all the pay 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 on or before the 19<sup>th</sup> of 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, else 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 process.

- For Multi-Company Model, the Close Year should be done from the Companies List Screen → Task Manager → Close Year.

**CLOSE YEAR**

EOY 2023-24

Tax Year to Close : 2023-2024

**LAST PERIOD CLOSED**

Weekly : 52

2 Weekly : 52

4 Weekly : 52

Monthly : 12

New Tax Year : 2024-2025

**NOTE:**

a) HMRC settings will be upgraded to the new year settings

b) AE contribution percentages remains the same as the previous tax year.Hence no uplift required.  
 -Contractor:5%  
 -Employer:3%

c) Tax Code uplift is not applicable for the tax year 2024-25

- After completing the end of year process, the current pay period should show as Period 1.

**Task Manager**    Default Payroll Frequency: Weekly    Current Period: 1

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Payroll ☰    Auto Enrolment    HMRC    Accounting

### 2.3 AFTER EOY CHECKLIST

After the year end is complete, the following screens will be automatically updated. You may cross-check these if required.

- Tax Bands screen should show the bandwidths described in section [3.1](#)
- NI Categories screen should show the categories described in section [3.2](#)
- NI Bands & Rates screen should show the bandwidths described in section [3.3](#) & [3.4](#)
- SSP Rates Screen should show the new rate as described in section [3.5](#)
- SMP/SPP/SAP Parameters should show the new values as described in section [3.6](#), [3.7](#) & [3.8](#)
- Student & Postgraduate Loan & others should show as described in section [3.9](#)
- Auto Enrolment thresholds should show the new values as described in section [3.10](#)
- **You will need to manually input the NMW values listed in section [3.11](#)**

**Important:** If for some reason, the values you see on the screen are different to the ones mentioned above, please contact our support team immediately.

## 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 2024-25 STATUTORY CHANGES

## 3.1 TAX BANDS & EMERGENCY TAX CODE

The emergency tax code remains the same at **I257L**. After the EOY, the tax band screen should read as below.

Settings → HMRC → Tax Bands

### For England & Northern Ireland

TAX BANDS		Current Tax Year [2024 - 2025]	England & Northern Ireland
Bandwith	From	To	Rate% Basic Rate?
37700.00	0.00	37700.00	20.00 ✓
125140.00	37701.00	125140.00	40.00 ✗
99999999.00	125141.00	99999999.00	45.00 ✗
Upper (Regulatory) limit %		50.00	
Tax Free Allowance (Annual)		12570.00	

### For Wales

TAX BANDS		Current Tax Year [2024 - 2025]	Welsh
Bandwith	From	To	Rate% Basic Rate?
37700.00	0.00	37700.00	20.00 ✓
125140.00	37701.00	125140.00	40.00 ✗
99999999.00	125141.00	99999999.00	45.00 ✗
Upper (Regulatory) limit %		50.00	
Tax Free Allowance (Annual)		12570.00	

**For Scotland**

TAX BANDS		Current Tax Year [2024 - 2025]		Scotland	
Bandwidth	From	To	Rate%	Basic Rate?	
2306.00	0.00	2306.00	19.00	*	
13991.00	2307.00	13991.00	20.00	✓	
31092.00	13992.00	31092.00	21.00	*	
62430.00	31093.00	62430.00	42.00	*	
125140.00	62431.00	125140.00	45.00	*	
99999999.00	125141.00	99999999.00	48.00	*	
Upper (Regulatory) limit %		50.00			
Tax Free Allowance (Annual)		12570.00			

**3.2 NATIONAL INSURANCE CATEGORIES**

After the year end, the NI Categories should read as below.

Company Settings → Payroll → HMRC Rates & Bands

NI BANDS & RATES		Current Tax Year [2024 - 2025]	
Categories	Band Widths	Rates	
Letter	Description		
A	Standard Rate Contributions		
B	Reduced Rate Contributions		
C	Employer Only Contributions		
D	Investment Zone Deferrment		
E	Investment Zone Reduced Rate Contributions		
F	Freeport Standard Rate Contributions		
H	Not contracted-out standard rate contributions for under 25		
I	Freeport Reduced Rate Contributions		
J	Employer Only Contributions		
K	Investment Zone Over State Pension Age		
L	Freeport Deferrment		
M	Not contracted-out standard rate contributions for under 21		
N	Investment Zone Standard Rate Contributions		
S	Freeport Over State Pension Age		
V	Veteran Standard Rate Contributions		
X	No Contributions		

The NI Categories also include the Investment Zone and Freeport NI Categories.

A reduction in the rate of employer NICs is available for all Investment Zone/Freeport tax site-based businesses i.e. employers located within a prescribed geographic area and only for employees who are working in that area (where the conditions to claim the relief are met). Click [here](#) to know more about employer NICs relief for the Investment Zones and Freeport sites.

### 3.3 NATIONAL INSURANCE BANDS

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

Company Settings → HMRC Rates & Bands → NI Bands and Rates → Bandwidths

NI BANDS & RATES		Current Tax Year [2024 - 2025]			
Categories	Band Widths	Rates			
#	Band Description	Weekly	Monthly	Annual	
1	Lower Earnings Limit	123.00	533.00	6396.00	
2	Secondary Threshold	175.00	758.00	9100.00	
3	Primary Threshold	242.00	1048.00	12570.00	
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	
7	Veteran Upper Secondary Threshold	967.00	4189.00	50270.00	
8	Investment Zone Upper Secondary Threshold	481.00	2083.00	25000.00	
9	Freeport Upper Secondary Threshold	481.00	2083.00	25000.00	

### 3.4 NATIONAL INSURANCE RATES

After the year end, the NI rates should read as below.

Settings → HMRC Settings → NI Bands and Rates → Rates

NI BANDS & RATES		Current Tax Year [2024 - 2025]													
Categories	Band Widths	Rates													
CONTRACTOR %								EMPLOYER %							
Category	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Category	Band A	Band B	Band C	Band D	Band E	Band F	Band G
A	0.00	0.00	8.00	8.00	2.00	0.00	0.00	A	0.00	0.00	0.00	13.80	13.80	0.00	0.00
B	0.00	0.00	1.85	1.85	2.00	0.00	0.00	B	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	C	0.00	0.00	0.00	13.80	13.80	0.00	0.00
D	0.00	0.00	0.00	2.00	2.00	2.00	0.00	D	0.00	0.00	0.00	0.00	13.80	13.80	0.00
E	0.00	0.00	0.00	1.85	1.85	2.00	0.00	E	0.00	0.00	0.00	0.00	13.80	13.80	0.00
F	0.00	0.00	0.00	8.00	8.00	2.00	0.00	F	0.00	0.00	0.00	0.00	13.80	13.80	0.00
H	0.00	0.00	8.00	8.00	2.00	0.00	0.00	H	0.00	0.00	0.00	0.00	13.80	0.00	0.00
I	0.00	0.00	0.00	1.85	1.85	2.00	0.00	I	0.00	0.00	0.00	0.00	13.80	13.80	0.00
J	0.00	0.00	2.00	2.00	2.00	0.00	0.00	J	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	K	0.00	0.00	0.00	0.00	13.80	13.80	0.00
L	0.00	0.00	0.00	2.00	2.00	2.00	0.00	L	0.00	0.00	0.00	0.00	13.80	13.80	0.00
M	0.00	0.00	8.00	8.00	2.00	0.00	0.00	M	0.00	0.00	0.00	0.00	13.80	0.00	0.00
N	0.00	0.00	0.00	8.00	8.00	2.00	0.00	N	0.00	0.00	0.00	0.00	13.80	13.80	0.00
S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	S	0.00	0.00	0.00	0.00	13.80	13.80	0.00

### 3.5 STATUTORY SICK PAY (SSP)

The weekly SSP rate increases from £109.40 to £116.75.

SSP SETTINGS		Current Tax Year [2024 - 2025] ▾				
Tax Year	Date Effective	Threshold	From	To	SSP Rate	
1 2024-2025	06/04/2024	123.00	123.00	0	116.75	
<b>SSP DAYS &amp; LIMITS</b>						
No.of Waiting Days	3					
Linkage Period (days)	56					
Max.Weeks SSP Payable	28					
Week of 'Transfer Form'	23					
Max.Age for SSP	65					

### 3.6 STATUTORY MATERNITY PAY (SMP)

The weekly SMP rate increases from £172.48 to £184.03.

SMP SPP & OTHERS		Current Tax Year [2024 - 2025] ▾	
Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Others
<b>STANDARD RATE</b>			
Rate Payable (Pounds)	184.03		
Max.Weeks Payable	33		
<b>EARNINGS RELATED RATE</b>			
Rate Payable (%)	90.00		
Max.Weeks Payable	6		
<b>OTHERS</b>			
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 PATERNITY PAY (SPP)

The weekly SPP rate increases from £172.48 to £184.03.

From the new tax year, the eligible employees can take their Paternity Leave as two non-consecutive weeks within the first 52 weeks of the baby born date or adoption placement date.

SMP SPP & OTHERS		Current Tax Year [2024 - 2025]	
Maternity Pay (SMP)	<u>Paternity Pay (SPP)</u>	Adoption Pay (SAP)	Others
<b>STANDARD RATE</b>			
Rate Payable (Pounds)		184.03	
Max.Weeks Payable		2	
<b>EARNINGS RELATED RATE</b>			
Rate Payable (%)		90.00	
<b>OTHERS</b>			
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	

### 3.8 STATUTORY ADOPTION PAY (SAP)

The weekly SAP rate increases from £172.48 to £184.03.

SMP SPP & OTHERS		Current Tax Year [2024 - 2025]	
Maternity Pay (SMP)	Paternity Pay (SPP)	<u>Adoption Pay (SAP)</u>	Others
<b>STANDARD RATE</b>			
Rate Payable (Pounds)		184.03	
Max.Weeks Payable		39	
<b>EARNINGS RELATED RATE</b>			
Rate Payable (%)		90.00	
<b>RECOVERY</b>			
Amount Recoverable by the Non-SER Employer %		92.00	
Amount Recoverable by SER Employer %		103.00	
NIC Compensation Rate For SER Employer %		3.00	

### 3.9 STUDENT/POSTGRADUATE LOANS & OTHERS

The student loan Plan Type 1 threshold increases from £22,015 to £24,990. The Plan Type 2 threshold remain the same at £27,295 and the Plan Type 4 threshold increases from £27,660 to £31,395. The student loan deductions remain at 9% recovery rate.

The Postgraduate loan threshold remain at £21,000 and the recovery rate at 6%. The Apprenticeship Levy allowance and its charge rate also remain the same.

SMP SPP & OTHERS <small>Current Tax Year [2024 - 2025]</small>				
Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Others	
<b>OTHERS</b>				
NI Limits For Small Employer Relief		45000.00		
<b>STUDENT LOAN:</b>		<b>TYPE1</b>	<b>TYPE2</b>	<b>TYPE4</b>
Student Loan Threshold		24990.00	27295.00	31395.00
Student Loan Rate %		9.00	9.00	9.00
<b>POSTGRADUATE LOAN:</b>				
Postgraduate Loan Threshold		21000		
Postgraduate Loan Rate %		6		
<b>RETIREMENT AGE:</b>				
Male Retirement Age		65		
Female Retirement Age		60		
<b>EMPLOYMENT ALLOWANCE:</b>				
Employment Allowance limit		5000.00		
<b>APPRENTICESHIP LEVY ALLOWANCE:</b>				
Allowance Limit		15000		
Charge Rate		0.5%		

### 3.10 AUTO ENROLMENT THRESHOLDS

The auto enrolment qualifying earnings threshold remain unchanged.

AE EARNINGS THRESHOLD					
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	£967	£1,934	£3,867	£4,189	£50,270
AE Earnings Trigger	£192	£384	£768	£833	£10,000

The minimum employee & employer pension contributions percentage has not changed and should read the below.

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)

### 3.11 NATIONAL MINIMUM WAGE

The below rates will apply from 1<sup>st</sup> April 2024 and the workers aged 21 and over will be entitled to the National Living Wage.

	21 and over	18 to 20	Under 18	Apprentice
<b>April 2024</b>	£11.44	£8.60	£6.40	£6.40

### 3.12 EMPLOYMENT ALLOWANCE

The Employment Allowance limit remain the same at £5,000.

### 3.13 HOLIDAY PAY BALANCE REPORT

The holiday pay balance of the tax year 2023-24 will become the opening balance of the new tax year 2024-25. So, the user should print the holiday pay balance report for cross verifying the figures in the new tax year.

## 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.

The screenshot shows the 'FPS Submission' screen. At the top, it displays 'Umbrella company - 12599', '15 MAR 2024', and 'TAX MONTH 12'. Below this, there are controls for 'Weekly' (dropdown), 'Period Number 52', and 'Payment Date 15/03/2024'. A prominent 'SUBMIT FPS' button is on the right. A checkbox labeled 'Final submission for this tax year?' is checked and highlighted with a red box. Below the form is a table with the following headers: Contractor ID, Forenames, Surname, Previous Submission, and To Sub Status. The table currently contains no data.

### 4.2 FINAL EMPLOYER PAYMENT SUMMARY

In addition to the Final FPS, employers must submit a final EPS before the 19<sup>th</sup> of April to notify HMRC that they have completed all required adjustments/amendments for the tax year that has just ended. The final EPS is the same as the usual EPS you submit but with two differences:

The option “Final Submission for this Tax Year?” must be selected.

- Task Manager → HMRC → EPS
- Select the previous (relevant) tax year.
- Tick the ‘Final submission for this tax year?’ box.
- Click the ‘Calculate Due’ & then Submit the EPS.

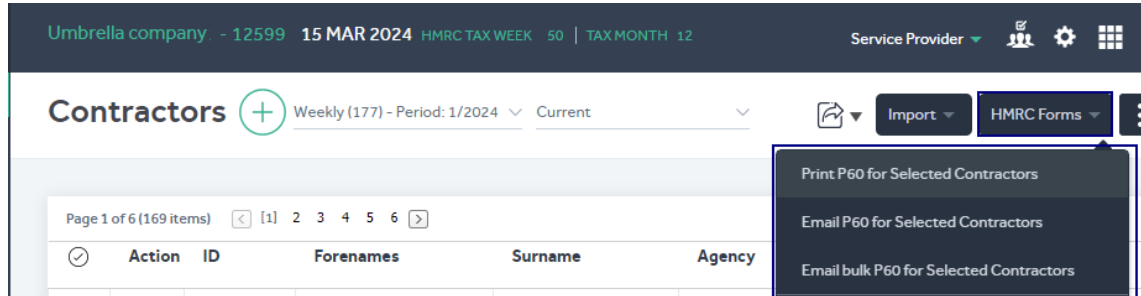
The screenshot shows the 'Employer Payment Summary' screen. At the top, it displays 'Umbrella company - 12599', '15 MAR 2024', 'HMRC TAX WEEK 50', and 'TAX MONTH 12'. Below this, there are buttons for 'Period Of Inactivity Submission' and 'No Payments Submission'. A text box explains that an Employer Payment Summary is submitted for a specific tax month and is due by 19th of the following month. A checkbox labeled 'Final Submission for this Tax Year?' is checked and highlighted with a red box. Below the form is a table with the following headers: Action, Tax Month, EPS Due Date, Date Submitted, Amount Due, Pay Bill (Gross For NI), Student Loan, PG Loan, SMP Recovery, and SPP & ASPP Recoveries. The table contains one row of data for tax month 1, with values for each column.

Action	Tax Month	EPS Due Date	Date Submitted	Amount Due	Pay Bill (Gross For NI)	Student Loan	PG Loan	SMP Recovery	SPP & ASPP Recoveries
	1	19/05/2024		190,717.21	1,021,056.16	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.



## 5. SUPPORT

We welcome any suggestions for improvements to the software. If you have any questions, feedback, or suggestions, please email our support team at [support@accentra.co.uk](mailto: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.

**Accentra Technologies Limited**  
Warnford Court  
29 Throgmorton Street  
London  
EC2N 2AT, U.K.  
Phone: 0845 456 7181  
[www.accentra.co.uk](http://www.accentra.co.uk)

