

Accentra Primo Umbrella

EOY 2024-25 Release Notes



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

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 2025-26	3
1.2	WHEN SHOULD I COMPLETE YEAR END?	3
2.	PROCESSING EOY	3
2.1	BEFORE EOY CHECKLIST	3
2.2	ENDING THE YEAR	3
2.3	AFTER EOY CHECKLIST	5
2.4	POST EOY RESPONSIBILITIES	5
3.	STATUTORY CHANGES	6
3.1	TAX BANDS & EMERGENCY TAX CODE.....	6
3.2	NATIONAL INSURANCE CATEGORIES	7
3.3	NATIONAL INSURANCE BANDS	7
3.4	NATIONAL INSURANCE RATES	8
3.5	STATUTORY SICK PAY (SSP)	8
3.6	STATUTORY MATERNITY PAY (SMP)	9
3.7	STATUTORY PATERNITY PAY (SPP).....	9
3.8	STATUTORY ADOPTION PAY (SAP).....	10
3.9	STATUTORY NEONATAL CARE PAY (SNCP).....	10
3.10	STUDENT/POSTGRADUATE LOANS & OTHERS	11
3.11	NATIONAL MINIMUM WAGE	11
3.12	EMPLOYMENT ALLOWANCE.....	12
3.13	AUTO ENROLMENT THRESHOLDS	12
3.14	HOLIDAY PAY BALANCE REPORT	12
4.	FINAL RTI SUBMISSION & P60.....	13
4.1	FINAL FULL PAYMENT SUBMISSION	13
4.2	FINAL EMPLOYER PAYMENT SUMMARY	13
4.3	ISSUING P60 CERTIFICATES.....	13
5.	SUPPORT	14

I. PREPARING FOR EOY

I.1 UPGRADE TO VERSION 2025-26

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

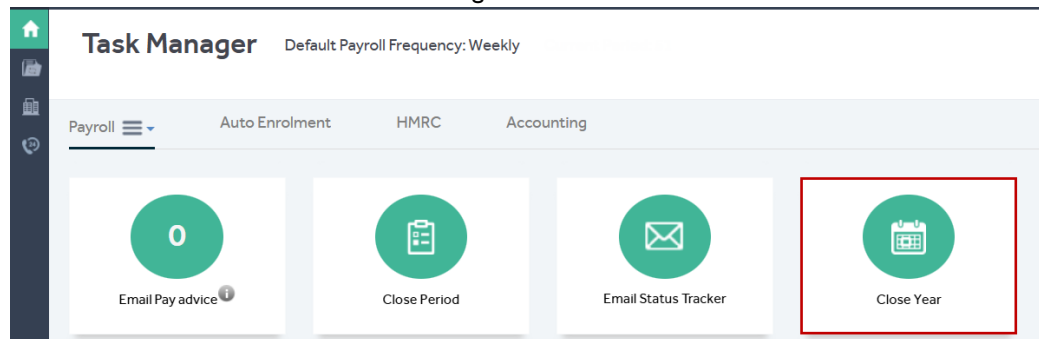
2.1 BEFORE EOY CHECKLIST

- Complete Umbrella Processing for the last period of the tax year 2024-25
- Complete the Final FPS (refer section [4.1](#) for further information)
- Close the period.
- If you process more than one pay 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 19th 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.

CLOSE YEAR

PRIMO UMBRELLA

Tax Year to Close : 2024-2025

LAST PERIOD CLOSED

Weekly : 52

2 Weekly : 52

4 Weekly : 52

Monthly : 12

New Tax Year : 2025-2026

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 2025-26

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

END OF YEAR

CIS and PSC Direct Companies

Proceed

Close

COMPANY : ALL COMPANIES

TAX YEAR TO CLOSE : 2024-2025

NEW TAX YEAR : 2025-2026

Company ID	Company Name	Status	Paye Method	IsCISCompany
512	Payment Solutions Ltd	Ready	SES	1
514	Business Solutions Ltd	Ready	SES	1

Page 1 of 1 (2 items)

<

[1]

>

NOTE:

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

- 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

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/SNCP Parameters should show the new values as described in section [3.6](#), [3.7](#), [3.8](#) & [3.9](#)
- Student & Postgraduate Loan & others should show as described in section [3.10](#)
- **You will need to manually input the NMW values listed in section [3.11](#)**
- Auto Enrolment thresholds should show the new values as described in section [3.13](#)

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. STATUTORY CHANGES

3.1 TAX BANDS & EMERGENCY TAX CODE

The emergency tax code remains the same at **1257L**. After the EOY, the tax band screen should read as below.

Settings → HMRC → Tax Bands

For England & Northern Ireland

TAX BANDS Current Tax Year [2025 - 2026] England & Northern Ireland				
Bandwidth	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 [2025 - 2026] Welsh				
Bandwidth	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 [2025 - 2026] Scotland				
Bandwidth	From	To	Rate%	Basic Rate?
2827.00	0.00	2827.00	19.00	✗
14921.00	2828.00	14921.00	20.00	✓
31092.00	14922.00	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 [2025 - 2026]
Categories	Band Widths	Rates	
Letter	Description	Contracted Out?	
A	Standard Rate Contributions	<input type="checkbox"/>	
B	Reduced Rate Contributions	<input type="checkbox"/>	
C	Employer Only Contributions	<input type="checkbox"/>	
D	Investment Zone Deferrment	<input type="checkbox"/>	
E	Investment Zone Reduced Rate Contributions	<input type="checkbox"/>	
F	Freeport Standard Rate Contributions	<input type="checkbox"/>	
H	Not contracted-out standard rate contributions for under 25	<input type="checkbox"/>	
I	Freeport Reduced Rate Contributions	<input type="checkbox"/>	
J	Employer Only Contributions	<input type="checkbox"/>	
K	Investment Zone Over State Pension Age	<input type="checkbox"/>	
L	Freeport Deferrment	<input type="checkbox"/>	
M	Not contracted-out standard rate contributions for under 21	<input type="checkbox"/>	
N	Investment Zone Standard Rate Contributions	<input type="checkbox"/>	
S	Freeport Over State Pension Age	<input type="checkbox"/>	
V	Veteran Standard Rate Contributions	<input type="checkbox"/>	

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 [2025 - 2026]

Categories	Band Widths	Rates		
#	Band Description	Weekly	Monthly	Annual
1	Lower Earnings Limit	125.00	542.00	6500.00
2	Secondary Threshold	96.00	417.00	5000.00
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 Thr	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 [2025 - 2026]

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	15.00	15.00	15.00	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	15.00	15.00	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	15.00	15.00	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	15.00	15.00	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	15.00	15.00	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	15.00	15.00	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	15.00	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	15.00	15.00	0.00		
J	0.00	0.00	2.00	2.00	2.00	0.00	0.00	J	0.00	0.00	0.00	15.00	15.00	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	15.00	15.00	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	15.00	15.00	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	15.00	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	15.00	15.00	0.00		

3.5 STATUTORY SICK PAY (SSP)

The weekly SSP rate increases from £116.75 to £118.75

SSP SETTINGS Current Tax Year [2025 - 2026]			
Tax Year	Date Effective	Threshold	SSP Rate
1 2025-2026	06/04/2025	125.00	118.75
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		

3.6 STATUTORY MATERNITY PAY (SMP)

The weekly SMP rate increases from £184.03 to £187.18

SMP SPP & OTHERS <small>Current Tax Year [2025 - 2026]</small>			
Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Neonatal Care Pay (SNCP)
STANDARD RATE			
Rate Payable (Pounds)		187.18	
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	

3.7 STATUTORY PATERNITY PAY (SPP)

The weekly SPP rate increases from £184.03 to £187.18

SMP SPP & OTHERS <small>Current Tax Year [2025 - 2026]</small>			
Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Neonatal Care Pay (SNCP)
STANDARD RATE			
Rate Payable (Pounds)		187.18	
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	

3.8 STATUTORY ADOPTION PAY (SAP)

The weekly SAP rate increases from £184.03 to £187.18

SMP SPP & OTHERS Current Tax Year [2025 - 2026] ▾			
Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Neonatal Care Pay (SNCP)
STANDARD RATE			
Rate Payable (Pounds)		187.18	
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	

3.9 STATUTORY NEONATAL CARE PAY (SNCP)

Neonatal Care Leave will apply to parents of babies who are admitted into neonatal care up to 28 days old and who have a continuous stay in hospital for 7 full days or longer. These measures will allow eligible parents to take up to 12 weeks of leave, if eligible, on top of any other leave they may be entitled to, including maternity and paternity leave. Click [here](#) for more information.

Currently, the statutory neonatal care pay is set at £187.18 for the 2025-26 tax year.

SMP SPP & OTHERS Current Tax Year [2025 - 2026] ▾			
Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Neonatal Care Pay (SNCP)
STANDARD RATE			
Rate Payable (Pounds)		187.18	
Max.Weeks Payable		12	
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	

3.10 STUDENT/POSTGRADUATE LOANS & OTHERS

The student loan Plan Type 1 threshold increases from £24,990 to £26,065. The Plan Type 2 threshold increases from £27,295 to £28,470 and the Plan Type 4 threshold increases from £31,395 to £32,745. The student loan deductions remain at 9% recovery rate.

The Postgraduate Loan threshold remains at £21,000 with a recovery rate of 6%. The Employment Allowance increases from £5,000 to £10,500. The Apprenticeship Levy allowance and its charge rate also remain unchanged.

SMP SPP & OTHERS Current Tax Year [2025 - 2026] ▼				
Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Neonatal Care Pay (SNCP)	Others
OTHERS				
NI Limits For Small Employer Relief		45000.00		
STUDENT LOAN:		TYPE1	TYPE2	TYPE4
Student Loan Threshold		26065.00	28470.00	32745.00
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		10500.00		
APPRENTICESHIP LEVY ALLOWANCE:				
Allowance Limit		15000		
Charge Rate		0.5%		

3.11 NATIONAL MINIMUM WAGE

The below rates will apply from 1st April 2025 and the workers aged 21 and over will be entitled to the National Living Wage.

	21 and over	18 to 20	Under 18	Apprentice
April 2025	£12.21	£10.00	£7.55	£7.55

Note: You will need to manually input the NMW values in Company Settings → Payroll → HMRC Rates & Bands → NMW Rates

For more information, click [here](#).

3.12 EMPLOYMENT ALLOWANCE

The Employment Allowance limit increases from £5,000 to £10,500.

3.13 AUTO ENROLMENT THRESHOLDS

The auto-enrolment qualifying earnings threshold and the minimum employee and employer pension contribution percentages remain unchanged.

AE EARNINGS THRESHOLD					
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)

3.14 HOLIDAY PAY BALANCE REPORT

The holiday pay balance of the tax year 2024-25 will become the opening balance of the new tax year 2025-26. 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.

FPS Submission Weekly Period Number 52 Select Late Filing Reason Payment Date 28/03/2025 **SUBMIT FPS** **Close**

Final submission for this tax year? ☒

Contractor ID	Forenames	Surname	Net Pay	Previous Submission	System ID
No data to paginate					

4.2 FINAL EMPLOYER PAYMENT SUMMARY

In addition to the Final FPS, employers must submit a final EPS before the 19th 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.

Employer Payment Summary Tax Year 2024 **Period Of Inactivity Submission** **No Payments Submission** **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
				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.

Contractors Weekly (13) - Period: 1/2025 Current **Import** **HMRC Forms** **More**

Print P60 for Selected Contractors

Email P60 for Selected Contractors

Email bulk P60 for Selected Contractors

Action	ID	Forenames	Surname	Agency Ref
Page 1 of 1 (13 items)				

5. SUPPORT

We welcome any suggestions for improvement to the software. If you have any questions, feedback, or suggestions, please email our 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.

Accentra Technologies Limited
Warnford Court
29 Throgmorton Street
London
EC2N 2AT, U.K.
Phone: 0845 456 7181
www.accentra.co.uk

