

Accentra Primo Umbrella

EOY 2025-26 Release Notes



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I. PREPARING FOR EOY

I.1 UPGRADE TO VERSION 2026-27

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

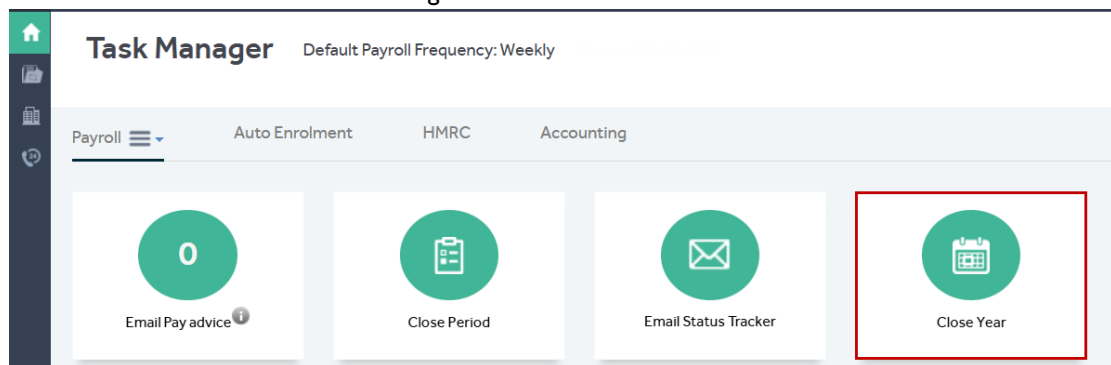
2.1 BEFORE EOY CHECKLIST

- Complete Umbrella Processing for the last period of the tax year 2025-26
- 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 '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
Proceed Close

Tax Year to Close : 2025-2026

LAST PERIOD CLOSED

Weekly : 52

2 Weekly : 52

4 Weekly : 52

Monthly : 12

New Tax Year : 2026-2027

- 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 : 2025-2026 NEW TAX YEAR : 2026-2027

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

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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 I.

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/SPBP/SNCP Parameters should show the new values as described in section [3.6](#), [3.7](#), [3.8](#), [3.9](#) & [3.10](#)
- Student & Postgraduate Loan & others should show as described in section [3.11](#)
- **You will need to manually input the NMW values listed in section [3.12](#)**
- Auto Enrolment thresholds should show the 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 After 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 **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 [2026 - 2027]	England & Northern Ireland	Close	
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 [2026 - 2027]	Welsh	Close	
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 [2026 - 2027]	Scotland	Close	
Bandwidth	From	To	Rate%	Basic Rate?	
3967.00	0.00	3967.00	19.00	✗	
16956.00	3968.00	16956.00	20.00	✓	
31092.00	16957.00	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 [2026 - 2027]	Close
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 [2026 - 2027]	Close
Categories	Band Widths	Rates				
#	Band Description	Weekly	Monthly	Annual		
1	Lower Earnings Limit	129.00	559.00	6708.00		
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 [2026 - 2027]															
Close															
Categories		Band Widths						Rates							
CONTRACTOR %															
Category	Band A	Band B	Band C	Band D	Band E	Band F	Band G	EMPLOYER %							
Effective From:							Effective From:								
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

3.5 STATUTORY SICK PAY (SSP)

The weekly SSP rate increases from £118.75 to £123.25

There have been a few significant changes to the SSP calculation from 6 April 2026. Following the recent updates, both the waiting days and the minimum earnings threshold have been removed. In addition, SSP should now be paid at the lower of either 80% of the employee's average weekly pay or the standard SSP rate.

Once the year-end process has been completed, users will be able to:

- Process SSP as normal using the SSP Diary for dates in the new tax year 2026-27.
- Calculate SSP manually for any days covering the previous tax year (PIW dates between 6 April 2025 and 5 April 2026) and enter it manually in the 'Payslip Entry' screen.

SSP SETTINGS		
Current Tax Year [2026 - 2027]		
Close		
Tax Year	Date Effective	SSP Rate
1 2026-2027	06/04/2026	123.25
SSP DAYS & LIMITS		
No.of Waiting Days	0	
Linkage Period (days)	56	
Max.Weeks SSP Payable	28	
Rate Payable (%)	80	

3.6 STATUTORY MATERNITY PAY (SMP)

The weekly SMP rate increases from £187.18 to £194.32

SMP SPP & OTHERS		Current Tax Year [2026 - 2027]	Close	
Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Neonatal Care Pay (SNCP)	Others
STANDARD RATE				
Rate Payable (Pounds)		194.32		
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 %		109.00		
NIC Compensation Rate For SER Employer %		9.00		
Maximum KIT Days Allowed		10		

3.7 STATUTORY PATERNITY PAY (SPP)

The weekly SPP rate increases from £187.18 to £194.32

SMP SPP & OTHERS		Current Tax Year [2026 - 2027]	Close	
Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Neonatal Care Pay (SNCP)	Others
STANDARD RATE				
Rate Payable (Pounds)		194.32		
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 %		109.00		
NIC Compensation Rate For SER Employer %		9.00		
Maximum KIT Days Allowed		10		

3.8 STATUTORY ADOPTION PAY (SAP)

The weekly SAP rate increases from £187.18 to £194.32

SMP SPP & OTHERS		Current Tax Year [2026 - 2027]	Close
Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Neonatal Care Pay (SNCP) Others
STANDARD RATE			
Rate Payable (Pounds)		194.32	
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 %		109.00	
NIC Compensation Rate For SER Employer %		9.00	

3.9 STATUTORY PARENTAL BEREAVEMENT PAY (SPBP)

The weekly SPBP rate increases from £187.18 to £194.32

From 6 April 2026, employees working in Northern Ireland who are claiming SPBP must have both the Workplace Location and Workplace Postcode completed within their contractor record.

Additionally, the ‘Miscarriage’ option must be selected within the SPBP settings in the contractor record.

SMP SPP & OTHERS		Current Tax Year [2026 - 2027]	Close
Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Parental Bereavement Pay(SPBP)
STANDARD RATE			
Rate Payable (Pounds)			194.32
Max.Weeks Payable			2.00
EARNINGS RELATED RATE			
Rate Payable (%)			90.00
RECOVERY			
Amount Recoverable by the Non-SER Employer %			92.00
Amount Recoverable by SER Employer %			109.00
NIC Compensation Rate For SER Employer %			9.00

You can read more about SPBP [here](#).

3.10 STATUTORY NEONATAL CARE PAY (SNCP)

The SNCP rate increases from £187.18 to £194.32

SMP SPP & OTHERS		Current Tax Year [2026 - 2027]	Close
Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Neonatal Care Pay (SNCP)
STANDARD RATE			
Rate Payable (Pounds)		194.32	
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 %		109.00	
NIC Compensation Rate For SER Employer %		9.00	

You can read more about SNCP [here](#).

3.11 STUDENT/POSTGRADUATE LOANS & OTHERS

The student loan plan Type 1 threshold increases from £26,065 to £26,900. The plan Type 2 threshold increases from £28,470 to £29,385, and the plan Type 4 threshold increases from £32,745 to £33,795. A new plan Type 5 has been introduced with a threshold of £25,000. All student loan deductions remain at 9% recovery rate.

The Postgraduate Loan Threshold, Employment Allowance and the Apprenticeship Levy Allowance remain unchanged.

SMP SPP & OTHERS		Current Tax Year [2026 - 2027]	Close	
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		26900.00	29385.00	33795.00
Student Loan Rate %		9.00	9.00	9.00
POSTGRADUATE LOAN:				
Postgraduate Loan Threshold		21000		
Postgraduate Loan Rate %		6		
EMPLOYMENT ALLOWANCE:				
Employment Allowance limit		10500.00		
APPRENTICESHIP LEVY ALLOWANCE:				
Allowance Limit		15000		
Charge Rate		0.5%		

3.12 NATIONAL MINIMUM WAGE

The below rates will apply from 1st April 2026 and the workers aged 21 and over will be entitled to the National Living Wage.

Category of worker	Hourly rate
Aged 21 and above (national living wage rate)	£12.71
Aged 18 to 20 inclusive	£10.85
Aged under 18 (but above compulsory school leaving age)	£8
Apprentices aged under 19	£8
Apprentices aged 19 and over, but in the first year of their apprenticeship	£8

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

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

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

3.14 HOLIDAY PAY BALANCE REPORT

The holiday pay balance of the tax year 2025-26 will become the opening balance of the new tax year 2026-27. So, the user should print the holiday pay balance report for cross verifying the figures in the new tax year.

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.

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