

Earnie – RTI – Full Payment Submissions (FPS) and Employers Payment Submissions (EPS)

Any comments regarding the way that RTI should be implemented are Farmplan’s interpretation of the rules. If you have any doubts we strongly recommend that you contact HMRC directly for clarification.

Full Payment Submission – Done on or before each payment

1. Does everyone have to do an FPS – my payroll only has a couple of people on it?

Yes – everyone who has a PAYE reference will have to operate RTI. There are few exceptions – for example if you have more than 5000 employees you may not need start immediately but will be using it by October. Organisations with certain religious beliefs or particular types of care workers can submit the FPS manually each time they run the payroll rather than electronically.

2. What do HMRC mean by on or before payment?

The definition of when an employee receives control of the money to use – so when you hand them the cash or the electronic payment goes into their bank account. You must submit the FPS before this happens for the majority of payments, no matter how small.

In a very small number of exceptions you may have up to 7 days or the next payroll if earlier to report their pay, **if they meet ALL of the following conditions:**

- made to employees for work done on the day of payment; and
- made non-electronically (e.g. cash or cheque); and
- made at a time or place where it would be impractical for it to be reported ‘on or before’ the time of payment; and
- where the employer cannot know how much the payment will be in time to report the information in advance of the payment being made.

This includes, for example, where someone is employed to pick crops in a field and they are paid in cash based on the amount that they have picked. It also includes catering staff paid by the hour at the end of their shift. If you are in any doubt as to whether this applies to you situation, please contact HMRC. <http://www.hmrc.gov.uk/payerti/on-or-before.pdf>

Other casual employees must be paid in the same way as any other employee.

3. Error 3001 or 7802.

You have done a submission prior to the invitation start date. Don't try to use RTI until that date has passed. For the majority of people this will be after 6am on 6th April 2013.

4. I pay my employees monthly, which is when they receive their payslips. However, I also sometimes make 'interim' payments mid-month. OR – I want to give someone a cash advance on next month's pay. Do I need to send an FPS for these interim payments?

For more information see <http://www.hmrc.gov.uk/news/rti-small-businesses.htm>

5. What happens if you have weekly and 4 weekly people on the same payroll and their pay periods are out of sync?

For example – the payroll date is 6th April but that includes weekly employees for week 1 but also 4 weekly employees for week 4.

You will do a FPS for week 1 and week 4. When the weekly employees are subsequently paid in week 4 you will do another FPS. You can filter the FPS to just include the weekly employees in week 4, however it is fine to include everyone. This submission for week 4 will include the 4 weekly employees again but that does not matter. HMRC are interested in year to date figures and they will not have changed for the 4 weekly employees so will have no effect.

6. Error message doing first submission to say that the contact name of someone is wrong

This is probably the contact name of the person doing the submission, not an employees' name. Go to Online Services and Configure. The contact name has probably got a space after it – just over type it and it will be fine.

EPS - Employers' Payment Submission

1. When do I have to do an EPS?

If there are any adjustments to be made to the amount you owe to HMRC – for example SPP or SMP recovered, then you should also make an Employers Payment Submission once you have run the month end. **Please note you are now unable to claim for SSP.**

You may also need to send an Employer payment summary if you need to let HMRC that you are starting to claim employment allowance, if no employees have been paid in the current month or future months and if you need to reclaim any CIS deductions.

Send an EPS by the 19th of the next month.

2. How do I know if I need to do an EPS?

Just try running it. If there are no adjustments then Earnie will tell you. If you operate one dataset per PAYE reference then you will not need to do an EPS.

3. When do I pay HMRC?

This has not changed – you still pay them before 19th of the following month if paying by cheque or the 22nd if paying electronically. Make sure you have done the EPS if relevant so they can reconcile the payment with the amount due.

4. What happens if I have not paid anyone this month so there is no tax or NI due?

Send an EPS and tick the box no employees paid in current month.

Employer Payment Summary 2016/2017

Last EPS submitted for May on 01/06/2016

Submission

Month: June Submission Type: Live

Period Information

No Employees Paid In Current Month:

Date From: 06/06/2016 Date To: 05/07/2016

No Employees Will Be Paid In Future Months:

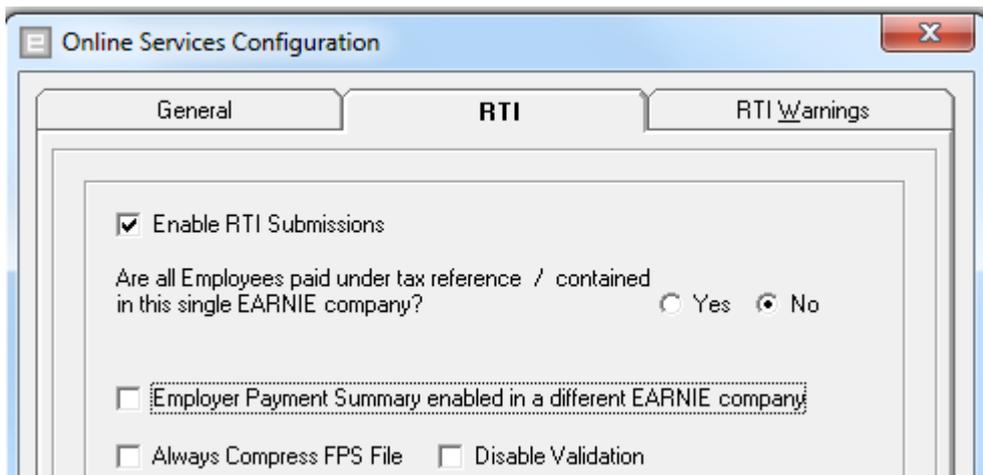
5. I pay HMRC quarterly – do I have to do a 'Nil' EPS on the interim months?

No – stick to your normal cycle e.g. if returning quarterly make an EPS quarterly. Do not send an EPS each month stating that you are not paying anything on the other 2 months.

6. How do I deal with a split payroll – i.e. more than one dataset with the same PAYE reference? OR When I run the EPS the figures are blank but I thought there should be some SPP/SMP etc.?

If you operate a split payroll – i.e. there is more than one dataset with the same PAYE reference, the EPS will not be automatically populated. It is up to you to take the figures from all the datasets and work out if there is any SPP/SMP etc. to be recovered. On the main dataset enter the figures in the current month line and submit the EPS.

You should only send an EPS from one payroll, you will need to go into the one payroll and tick the box to show which payroll you are sending the EPS from.



7. How would an employer deal with employees being charged CIS tax who are on the same PAYE reference as the normal payroll?

The CIS employees should be on a separate payroll (even if they have the same PAYE reference). They are absolutely nothing to do with RTI and no details are included on the RTI returns at all. Continue to make the monthly returns separately from the normal payroll. However if the company suffers CIS deductions they will be included as part of the monthly EPS and need to be added in.

8. What about if we, as a company, suffer CIS deductions?

In that case fill them in manually on the EPS before you submit it.

9. HMRC think that I owe them money but I do not know why?

Once you are using RTI, HMRC will know exactly how much money you owe them at any time. To check what you have paid, compared to what you owe, log into your PAYE account (you can access this via Earnie/On Line Services.)

PAYE

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Current position

All Real Time Information (RTI) tax years

Please select the tax month that you want to view by following the relevant link in the 'Date' column.

If you have not yet submitted a return for a particular period, the amount due shown may not reflect the current position.

Date	Amount paid in period (£) ⓘ	Amount due in period (£) ⓘ
Tax year 2012-13		
6th Dec - 5th Jan	0.00	0.00
6th Nov - 5th Dec	3361.08	3361.08
6th Oct - 5th Nov	1848.23	3462.56
6th Apr - 5th Oct	24560.91	24560.91
Total	£29770.22	£31384.55

To return to the tax year current position, please follow the link below.

[Return to current position ▶](#)

Useful Links

- RTI homepage: www.hmrc.gov.uk/rti/index.htm
- Guidance on operating PAYE in real time: <http://www.hmrc.gov.uk/payerti/index.htm>
- Getting started <http://www.hmrc.gov.uk/payerti/getting-started-more/index.htm>
- Data Quality homepage: <http://www.hmrc.gov.uk/rti/dip/index.htm>
- List of Data Items: <http://www.hmrc.gov.uk/payerti/reporting/what-to-report.htm>
- Payroll Alignment: <http://www.hmrc.gov.uk/softwaredevelopers/rti/payroll-alignment.pdf>
- Running your payroll: <https://www.gov.uk/payee-for-employers>
- Checklist - Getting your business ready to operate PAYE in real time <http://www.hmrc.gov.uk/payerti/getting-started/business-readiness-checklist.pdf>
- FAQs for employers: <http://www.hmrc.gov.uk/payerti/reporting/payroll-faqs.htm>
- Register for email alerts: <http://www.hmrc.gov.uk/payee/forms-publications/register.htm>
- Welfare Reform and Universal Credit: <http://www.dwp.gov.uk/policy/welfare-reform/>
- Employing people help: <https://www.gov.uk/browse/employing-people>