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Release Notes

Welcome to your software update for the 2024/2025 tax year. This update includes new features, enhancements, and any necessary legislative changes. You will find information on all software improvements in this document. For detailed information on legislative changes, click **here**. If you encounter any difficulties, please visit: **www.iris.co.uk/contactus**

IRIS Payroll Basics Release 24.70

Update to The People's Pension Pensionable Earnings per PRP Calculation

We have updated the calculation for the **Pensionable Earnings per PRP** field for The People's Pension, based on their request.

Previously, this field was populated using pensionable pay, regardless of pension type. Going forward, it will use the qualifying earnings value instead.

In Company > Alter Payments & Deductions > 'Pension' > Type > Pensionable Earnings

Pension, if the Category is set to any of the following:

- Apply after Tax and NI (with basic rate tax relief)
- Apply after Tax and NI
- Before Tax and NI
- Before Tax and after NI

then the People's Pension .csv file will now display the **Pensionable Earnings per PRP** minus the **Qualifying Earnings** threshold.

This change applies only to The People's Pension. Other pension providers are not affected.

Employee Verification Connector

We are excited to announce a new partnership with **Equifax** for our **Employee Verification Connector (EVC)**. This means we can now offer **IRIS Employee Verification** services to even more employees.

As a result of this great news, we thought we'd remind you that if you feel this service doesn't benefit your company or employees (**refer to benefits**), you have the option to opt out. Simply use the EVC opt-out/in options within your payroll product. You can find out how to do this by **visiting our help centre**.

IRIS Payroll Basics Release 24.10

New NIC Category letters for Investment Zones

From 6 April 2024, four new Investment Zone NIC category letters will come into effect for employers in Britain as part of the Investment Zone NI Relief (IZENR) programme which provides a package of tax reliefs to employers with employees working in geographic areas, as prescribed by law.

The new letters are:

- N (standard category letter).
- E (married women and widows entitled to pay reduced NICs).
- K (employees over the state pension age).
- D (employees who can defer paying 10% NICs and pay only 2% because they are already paying it in another job).

Following this change, we have updated several system areas, including:

- Employee > Add New Employee > Employee Details > Tax/NI:
 - o Added the four new NI letters to the **NI Rate** field.
 - Added a Working in Investment Zone checkbox under Working in a Freeport.
 - o These updates also apply when creating an employee using another template.
- Reports in the system now include the new NI letters.
- The audit and FPS now include the new NI letters.
- Updated all other system areas affected by the NI changes.

NI adjustment paid for multiple weeks on a single rate will not allow splitting of NI calculation at a later date. You must use the **NI Summary** to correct the calculation. Similarly, in **Tax/NI** override, where the number of NI week is reduced, you must also use the **NI Summary** to correct.

Standard Life GTG Payments Pension file changes

- Renamed the column header from Salary to Pay Period Pensionable Earnings.
- Added a new Pensionable Pay Definitions(s) column in the file between the Plan Number and Regular (employer) columns.

Exclude from myePayWindow

In **Employee Details > General > e-mail, Envelope (icon) > E-mail Details**, we have added an **Exclude from myePayWindow** checkbox. This allows you to stop an employee's information from syncing to the platform.

Deselecting the checkbox restarts the sync.

Statutory Maternity Pay

We have removed system validation which previously prevented male employees from claiming Statutory Maternity Pay (SMP). This update is effective from April 2024 onwards and follows HMRC's decision to review the SMP eligibility criteria.

Statutory Paternity Leave

From April 2024 onwards, a new policy allowing an employed father to take Paternity Pay and Leave in two non-consecutive periods totalling 2 weeks within 52 weeks of the birth date or placement date of the child for adoption will come into effect.

Changes are effective from 7 April 2024 for births and 6 April 2024 for placements.

This legislation currently does not apply to Northern Ireland.

Following this change, in the **Employee > Statutory Payments > SPP** tab, we have added:

- A Pay SPP using Northern Ireland rules checkbox in the SPP tab, where Paternity
 Type selected is Birth.
- A Pay SAP using Northern Ireland Rules checkbox, where Paternity Type selected is Adoption.
- A **Stop SPP** option.

If the date entered in the **Week baby due (Sunday)** is before 7 April 2024 or the child's **Placement Date** is before 6 April 2024, the **First day to have SPP** field displays as **First Leave Start Date**.

If the date in the **Week baby due (Sunday)** field is on or after 7 April 2024 or the date entered in the child's **Placement Date** is on or after 6 April 2024, and the **Pay SPP using Northern Ireland rules** checkbox is unset:

- The First day to have SPP field displays as First Leave Start Date.
- A Second Leave Start Date field displays.

PAYE Legislation

Student/Postgraduate Loan Thresholds

Student and postgraduate loan thresholds for the 2024/2025 tax year. We have updated the system with these figures.

Tax Codes

Personal allowance tax code rates for the 2024/2025 tax year. We have updated the system with these rates.

Automatic Enrolment and Pensions

Automatic enrolment and pensions figures for the 2024/2025 tax year. We have updated the system with these figures.

National Minimum Wage/National Living Wage

National Minimum Wage and National Living Wage rates for the 2024/2025 tax year. We have updated the system with these rates.

Tax, NI and Statutory Payment Rates

Tax, NI, and statutory payment rates for the 2024/2025 tax year. We have modified the system with these rates.

On 6 March 2024, the Government announced that from 6 April 2024, the National Insurance contribution rates for most employees would be lowered by 2%. We have updated the software to reflect these changes in employee NI rates.

Car and Fuel benefit thresholds

Car and fuel benefit thresholds for the 2024/2025 tax year. We have updated the system with these thresholds.

RTI

FPS - 2024/2025

In line with government legislation, we have updated the FPS schema for the 2024/2025 tax year.

EPS - 2024/2025

We have updated the EPS schema for submissions relating to the 2024/2025 tax year.

EYFPS - 2023/2024

We have amended the EYFPS schema for submissions relating to the 2023/2024 tax year.

Other Improvements

P60 Layout

A new P60 layout for year-end 2023/2024 is now available.

Useful numbers

HMRC online service helpdesk	HMRC employer helpline
Tel: 0300 200 3600 Fax: 0844 366 7828 Email: helpdesk@ir-efile.gov.uk	Tel: 0300 200 3200 Tel: 0300 200 3211 (new business)

Contact Support

Your Product	Phone	E-mail
IRIS PAYE-Master	0344 815 5555	payroll@iris.co.uk
IRIS Payroll Business	0344 815 5555	ipsupport@iris.co.uk
IRIS Bureau Payroll	0344 815 5555	ipsupport@iris.co.uk
IRIS GP Payroll	0344 815 5555	gpsupport@iris.co.uk
IRIS GP Accounts	0344 815 5555	gpaccsupport@iris.co.uk
Earnie or Earnie IQ	0344 815 5555	earniesupport@iris.co.uk
IRIS Payroll Professional (formerly Star)	0344 815 5555	payroll-support@iris.co.uk