



IRIS GP Payroll

Release Notes

April 2026 – 2026.12.10

IRIS. Look forward

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Release Notes

Welcome to your software update for April 2026. This update includes new features and enhancements with any necessary legislative changes, and these notes provide information on all the improvements to the software; for detailed information on legislative changes, click [here](#). If you encounter any difficulties, please visit: www.iris.co.uk/contactus

The minimum system requirements are on our website:

- **GP Payroll**

GP Payroll April 2026 Release 2026.12.10

HSC Pension Service – Northern Ireland April 2025

We have updated the pension tier threshold for HSC Pension Scheme in Northern Ireland for 2025/2026, in line with changes recently announced. However, these changes are to be backdated to 1st April 2025 as instructed by the scheme administrators.

To support this update, the following software changes have been implemented.

We have made the following software amendments from 1st April 2025:

- Updates NHS Pension Scheme thresholds in line with the HSC Pension Service changes, effective from 1st April 2025
- Automatic reassessment of employees: When you next run payroll, the system will automatically assess employee's pensionable pay and adjust their basic contribution rate if their pay falls into a new tier
- Arrears calculation: If an employee's contribution rate has changed, the system will calculate the arrears due from 1st April 2025 and apply the amount to the current month's payslip
- Added a report that can be printed after payroll is calculated that will list employees with a contribution rate change, along with the arrears value applied
- Year-to-date updates: Employee pension contribution YTD values will include any arrears, ensuring accurate end-of-year reporting

Please Note: Changes must be applied in 2025/2026 tax year in order for the correct contribution rates to be applied, and accurate arrears to be calculated. If you have already processed all pay periods for 2025/2026 you will need to recalculate March in order for changes to take effect.

HSC Pension Service Tiers – Northern Ireland

Tier	Pensionable pay used to determine the contribution rate	Contribution Rate
1	£0.00 to £13259.99	5.20%
2	£13260.00 to £27797.99	6.70%
3	£27798.00 to £33868.99	8.50%
4	£33869.00 to £50845.99	10.00%

5	£50846.00 to £65190.99	10.90%
6	£65191.00 and above	12.70%

To view the pension tiers and rates in use, go to **Setup/Options | 12 – Tax/NI Parameters | Pension Parameters | NHS Pension Parameters**

Employer NHS Pension Rate

The Employer contribution rate remains at 23.20% in 2025/2026.

Set contribution rate

The next time payroll is processed, the software will automatically set the Employee’s Basic Contribution Rate in the Employee Details | Pension Details screen during the payroll calculation, based on the updated HSC Pension Service thresholds.

Please Note: If the employee has received a pay increase following a DDRB uplift and/or Agenda for Change pay award then you must ensure you apply the change to pay prior to calculating payroll, so that the system can assess the pension contribution rate using the uplifted pay amount.

The contribution rate is based on the employee’s current monthly salary, annualised (monthly salary x 12).

It is important to verify that the rate set by the system is accurate. You can use the NHS Pension Contribution Rate Summary to assist with this check.

Please Note: Avoid changing an employee’s contribution rate for the same period that the NHS Pension threshold updates are applied. If the rate is manually adjusted beforehand (e.g., due to a pay rise), the system will assume the correct rate is already in place and will not calculate any arrears.

Calculating NHS Pension Arrears

During payroll calculation, if the software updates an employee’s Basic Contribution Rate, it will automatically perform a backdated calculation to determine what the employee’s pension contributions should have been for previous periods, using the new rate.

The difference between the actual contributions made and the recalculated contributions will be applied to the current pay period as either a payment or deduction, depending on whether the employee has underpaid or overpaid. This adjustment will appear on the payslip as ‘NHS Pension Arrears’

How the arrears are calculated:

1. Calculate total pension contributions made by the employee from April 2025 to the current month
2. Recalculate what contributions would have been over the same period using the new Basic Contribution Rate
3. The difference between the two amounts is applied as 'NHS Pension Arrears'

Important considerations

In some cases, the automatic arrears calculation may not be accurate and may require manual intervention:

- Employees with previous contribution rate changes: If the employee's contribution rate has already changed in an earlier period – e.g. due to a pay rise that placed them in a higher pension tier – the system's arrears calculation may not reflect the actual amounts due. In these situations, you will need to:
 - Review each affected pay period
 - Manually calculate what the pension contributions should have been before and after the rate change, using the updated thresholds
 - Determine the arrears as the difference between the recalculated total and the original contributions

You can adjust the NHS Pension Arrears value after payroll is calculated:

1. Go to the Temporary Adjustments screen for the selected employee
2. Choose to retain any previous adjustments
3. In the Extra Payments or Extra Deductions column, update the NHS Pension Arrears as needed

Please Note: GP Payroll supports a maximum of three extra payments and deductions per payslip. If an employee already has three and is also due NHS Pension Arrears, the system will automatically remove one to apply the arrears and will display a message to alert you. To resolve this you can either:

1. Combine the removed item with another existing payment/deduction for this pay period, or
2. Omit it for this period only

In both cases, we recommend adding a note to the payslip for the employee. You can do this via the 'Single Broadcast' function in the Temporary Adjustments screen

NHS Pension Contributions Rate Summary

At the end of the payroll calculation, you can generate the NHS Pension Contributions Rate Summary report. This report is also accessible afterward via Setup/Options | Practice Pension Details.

This report lists all employees whose contribution rate has changed as a result of the updated HSC Pension Service tiers.

This summary is a helpful tool for identifying employees whose rate or arrears may require manual review or adjustment.

NHS Pension Scheme changes April 2026

We have updated the pension tiers for the NHS Pension Scheme for 2026/2027 in accordance with guidance received from the relevant NHS Pension Scheme agencies. Changes apply from 1st April 2026.

To view the NHS Pension Scheme tiers and rates in use, go to **Setup/Options | 12 – Tax/NI Parameters | Pension Parameters | NHS Pension Parameters** and choose the relevant date from the **NHS Pension Scheme parameters effective** drop-down menu.

NHS Pension Scheme – England/Wales

We have implemented changes to the NHS Pension Scheme as per guidance from NHS Pension Scheme Business Services Authority.

We have made the following software amendments from 1st April 2026:

- Updates to employee Pension tiers and rates

Employee NHS Pension Rates

The below values apply to Tables 1 and 2 from 1st April 2026:

Tier	Pensionable pay used to determine the contribution rate	Contribution Rate
1	£0.00 to £13259.99	5.20%
2	£13260.00 to £28854.99	6.50%
3	£28855.00 to £35155.99	8.30%
4	£35156.00 to £52778.99	9.80%

5	£52779.00 to £67668.99	10.70%
6	£67669.00 and above	12.50%

Employer NHS Pension Rate

The Employer NHS Pension Rate remains at 14.38% in 2026/2027

NHS Pension Scheme – Scotland

We have implemented changes to the NHS Pension Scheme as per guidance from Scottish Public Pension Service (SPPA).

We have made the following software amendments from 1st April 2026:

- Updates to employee Pension tiers and rates

Employee NHS Pension Rates

Note: Values below are the same as those in use for 2025/2026.

The values below apply to Tables 1 and 2 from 1st April 2026:

Table 1

Tier	Pensionable pay used to determine the contribution rate	Contribution Rate
1	£0.00 to £13330.00	5.70%
2	£13331.00 to £27940.00	6.40%
3	£27941.00 to £33062.00	7.00%
4	£33063.00 to £41482.00	8.70%
5	£41483.00 to £43502.00	9.80%
6	£43503.00 to £52879.00	10.50%
7	£52880.00 to £57223.00	11.20%
8	£57224.00 to £80025.00	11.60%
9	£80026.00 and above	12.70%

Table 2

Tier	Pensionable pay used to determine the contribution rate	Contribution Rate
1	£0.00 to £13330.00	5.70%
2	£13331.00 to £28987.00	6.40%
3	£28988.00 to £34302.00	7.00%
4	£34303.00 to £43038.00	8.70%
5	£43039.00 to £45134.00	9.80%
6	£45135.00 to £54862.00	10.50%
7	£54863.00 to £59369.00	11.20%
8	£59370.00 to £83026.00	11.60%
9	£83027.00 and above	12.70%

Employer NHS Pension Rate

The Employer NHS Pension Rate remains at 22.5% in 2026/2027.

NHS Pension Scheme – Northern Ireland

We have implemented changes to the NHS Pension Scheme Northern Ireland as per guidance from HSC Pension Service.

We have made the following software amendments from 1st April 2026:

- Updates to employee Pension tiers and rates

Employee NHS Pension Rates 2026/2027

We have made the following amendments to tiers and rates, from 1st April 2026

Tier	Pensionable pay used to determine the contribution rate	Contribution Rate
1	£0.00 to £13259.99	5.20%

2	£13260.00 to £28854.99	6.70%
3	£28855.00 to £35155.99	8.50%
4	£35156.00 to £52778.99	10.00%
5	£52779.00 to £67668.99	10.90%
6	£67669.00 and above	12.70%

Employer NHS Pension Rate 2026/2027

The Employer NHS Pension Rate remains at 23.2% in 2026/2027.

End of Year Transfer

During the End of Year Transfer from 2025/2026 to 2026/2027, the software will:

- Apply NHS pension rates and tiers for the tax year 2026/2027

Statutory Parental Bereavement Pay (SPBP) – Northern Ireland

The Parental Bereavement (Leave & Pay) Act 2018 was introduced to support and manage grief in the workplace following the loss of a child. This policy, along with the regulations were introduced from implementation in April 2020 in England, Scotland and Wales. As the Northern Ireland Assembly was suspended between January 2017 and January 2020 this policy could not be adopted by Northern Ireland in parallel with Britain.

Following the Northern Ireland Assembly's return, Statutory Parental Bereavement Leave/Pay was introduced through the Parental Bereavement (Leave & Pay) Act (Northern Ireland) 2022. This act provided for a two phased implementation. The first phase mirrored the GP provisions for SPBP/L and was brought into effect in April 2022. The second phase introduced changes to the eligibility criteria that will only apply in Northern Ireland, and so required a longer implementation period.

These changes are:

- Access to parental bereavement as a Day 1 right in the cases of stillbirth and child death, thereby removing the 26 week continuous employment criteria which will continue to apply in Britain.
- Inclusion of miscarriage (up to 24 weeks) as part of the bereavement provision (also available from the first day of employment)

- The miscarriage element of the bereavement and the Day 1 right for parental bereavement payments in only applies to claimants gainfully employed in Northern Ireland and on whose behalf an employer makes Class 1 National Insurance Contributions
- Payments made under distinct elements of the NI entitlement for miscarriage payments in NI and the Day 1 right for parental bereavement payments to be reported for and accounted for separately.

Following the new SPBP Northern Ireland, we have made the following software adjustments:

Payroll Calculations – Wizard for Statutory Parental Bereavement Pay

We have added additional fields to the existing Wizard for Statutory Parental Bereavement Pay:

- Pay SPBP using Northern Ireland rules: This field allows you to specify that you are paying SPBP for an employee working in Northern Ireland and ensures that the correct information is populated in the FPS
- SPBP is being paid due to a miscarriage: This field allows you to specify that the bereavement is due to a miscarriage, and ensures that the correct information is populated in the FPS
- Workplace Postcode: This field is required in the FPS when paying SPBP Northern Ireland

Cumulative Figures

To cater for Statutory Parental Bereavement Pay Northern Ireland, on the **Employee Details | Cumulative Figures – Statutory Payments** screen, we have added a new **Total SNCP NIRE to-date** field.

To cater for mid-year transfers to IRIS GP Payroll, where SPBP Northern Ireland had previously been paid to an employee, we have also included the following fields, which ensures that fields are correctly populated in the FPS:

- SPBP paid using Northern Ireland rules
- SPBP paid due to a miscarriage
- Workplace Postcode

FPS

Required fields have been added to the FPS to cater for SPBP Northern Ireland

EPS

New fields have been added to EPS screens, reports and submissions to cater for SPNP Northern Ireland Recovery and Compensation

Reports

SPBP Northern Ireland payment, Recovery and Compensation amounts will be included in reports, in the same field used for SPBP payment/Recovery/Compensation.

Import/Export

We have added the following fields to Data Import and Export fields:

- SPBP NIRE
- SPBP NIRE Miscarriage
- SPBP Workplace Postcode
- Total SPBP NIRE to date

Student Loan Plan Type 5

Employee Details

Following the introduction of Student Loan Plan Type 5, which has a threshold of £25,000 and a 9% deduction rate for tax year 2026/2027 onwards, on **Employee Details | Student Loan/Postgraduate Loan**, we have added a new Plan 5 tick box.

Only one student loan plan type can be deducted from pay. When multiple plan types are selected, the plan type used will be based on the plan with the lowest repayment threshold.

Import/Export

We have added **Student Loan Plan Type 05** to Data Import and Export fields.

Statutory Sick Pay (SSP) Changes

From 6th April 2026, changes introduced by the Employment Rights Act 2025 reform Statutory Sick Pay (SSP) to expand eligibility and change how SSP is calculated.

Key legislative changes include:

- Removal of the Lower Earnings Limit (LEL) as an SSP eligibility requirement
- SSP payable from the first day of sickness (waiting days removed)
- SSP calculated as the lower of 80% of Average Weekly Earnings (AWE) or the statutory flat rate
- Updated Period of Incapacity for Work (PIW) rules so SSP entitlement begins after 1 day of sickness instead of 4
- Transitional protection to ensure employees already receiving SSP before 6th April 2026 do not receive a reduced rate during the same continuous absence

The payroll system has been updated to comply with these legislative requirements while maintaining existing SSP rules.

SSP Eligibility

We have removed the Lower Earnings Limit (LEL) eligibility check for SSP. All employees are now eligible for SSP regardless of earnings level from 6th April 2026.

SSP Wizard

The Wizard now automatically calculated the Average Weekly Earnings (AWE) when SSP is entered, based on the previous two pay periods Nable Pay. This field can be edited if required.

SSP Calculation Changes

SSP is now calculated as the lower of:

- 80% of Average Weekly Earnings, or
- Statutory flat rate of SSP (£123.25 for 2026/2027)

Average Weekly Earnings are calculated using the two most recent pay periods prior to the sickness start date

Daily SSP continues to be calculated using:

- $\text{Weekly SSP rate} / \text{number of qualifying days} * \text{sick days}$

Waiting Days removed

Waiting days have been removed for absences starting on or after 6th April 2026. SSP is now payable from the first qualifying day of sickness.

For absences starting before 6th April 2026, waiting days continue to apply based on the absence start date.

Period of Incapacity for Work (PIW)

The minimum PIW threshold is reduced from 4 days to 1 day, meaning SSP entitlement can begin after a single day of sickness.

Existing linked PIW rules (56 days) remain unchanged. For linked absences, the Average Weekly Earnings (AWE) from the first PIW is used.

Transitional Protection

Employees already receiving SSP before 6th April 2026 and remaining continuously absent will:

- Continue receiving the updated flat rate SSP from 6th April 2026

- Not move to the 80% AWE calculation if it would reduce their payment

Transitional protection ends when:

- The employee returns to work
- The 28-week SSP entitlement is reached
- Employment ends
- Maternity exclusion period begins

If the employee returns to work and later becomes sick again, the new SSP calculation rules apply.

NICs compensation rate on Statutory Payments

Employers can currently reclaim 92% of employees' Statutory Maternity, Paternity, Adoption, Parental Bereavement and Shared Parental Pay or, if a business has paid £45,000 or less in Class 1 National Insurance (ignoring any reductions like Employment Allowance) in the last complete tax year they can qualify for Small Employers Relief, and reclaim 100% of the Statutory Payment, plus an additional 8.5% compensation.

From 6th April 2026, the rate of compensation increases from 8.5% to 9%. We have updated the system with the new rate.

Removal of Employment Allowance State Aid options

From the 2025/2026 tax year, Employment Allowance no longer counts as 'de minimis state aid'. As a result, HMRC is removing all state aid reporting requirements related to Employment Allowance from the Employer Payment Summary (EPS) from the 2026/2027 tax year onwards.

To align with HMRC's changes, the software has been updated to remove all State Aid related fields and validations:

- State Aid section has been removed from the End-of-Year Transfer – Employment Allowance screen
- State Aid button and configuration screen have been removed from Setup/Options | Tax/NI Parameters screen
- De Minimis State Aid section has been removed from the EPS submission

myePayWindow

To improve security and access, IRIS has introduced Multi-Factor Authentication (MFA) to add an extra verification step when logging into myePayWindow. Users will be asked to set up MFA the first time they log in. For further guidance, please visit [IRIS Identity](#).

PAYE Legislation

Student Loan Thresholds

Student and postgraduate loan thresholds for the 2026/2027 tax year. We have updated the system with these figures.

Tax Codes

Personal allowance tax code rates for the 2026/2027 tax year. We have updated the system with these rates.

National Minimum Wage/National Living Wage

National Minimum Wage and National Living Wage rates for the 2026/2027 tax year. We have updated the system with these rates.

Tax, NI and Statutory Payment Rates

Tax, NI, and statutory payment rates for the 2026/2027 tax year. We have modified the system with these rates.

P60s

We have updated the P60s for year-end 2025/2026.

RTI

Full Payment Submission (FPS)

The **FPS** schema has been updated for the tax year 2026/2027 in line with government legislation.

Employer Payment Submission (EPS)

We have updated the **EPS** schema for submissions relating to the tax year 2026/2027.

Earlier Year FPS

We have updated the **Earlier Year FPS** schema for submissions relating to the tax year 2025/2026.

Pensions

NHS Pension Rates

The Pension tiers and rates for NHS England/Wales, Scotland, and Northern Ireland are up to date with legislation for 2026/2027.

Automatic Enrolment and Pensions

Automatic enrolment and pensions figures remain the same for the 2026/2027 tax year.

Useful numbers

HMRC online service helpdesk	HMRC employer helpline
Tel: 0300 200 3600	Tel: 0300 200 3200
Fax: 0300 052 3030	Tel: 0300 200 3211 (new business)
Email: helpdesk@ir-efile.gov.uk	

Contact Sales (including stationery sales)

For IRIS Payrolls	For Earnie Payrolls	For IRIS Payroll Professional
Tel: 0344 815 5656	Tel: 0344 815 5676	Tel: 0345 057 3708
Email: sales@iris.co.uk	Email: earniesales@iris.co.uk	Email: payrollsales@iris.co.uk

Contact Support

Your Product	Phone	Email
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

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