



Payroll Professional

Release Notes - EOY 2026

March 2026

Contents

Important Information.....	5
HMRC Notifications (aka DPS) – Microsoft WSE 2.0 SP3.....	5
Auto Enrolment Module	5
Custom Reports.....	6
Statutory Rate Changes 2025/26.....	7
Benefits in Kind	7
Van Rates.....	7
Mileage Rates	7
Miscellaneous.....	7
Statutory Rate Changes 2026/27.....	8
Tax Codes	8
Tax Bands	8
UK Rates.....	8
Scottish Rates	8
Welsh Rates	8
Sub Contractor Rates.....	9
National Insurance Letters	9
National Insurance Bands.....	9
National Insurance Contributions	10
Statutory Absence Rates	12
Statutory Absence Recovery and Compensation Rates	12
Student and Postgraduate Loans	12
Class 1A NICs	12
Employment Allowance	13
Apprenticeship Levy	13
Pension Reform	13
Benefits in Kind	14
Car CO2 Emissions	14
Electric Mileage Range	15
Car Fuel Scale.....	15
Van Rates.....	15
Statutory Program Changes.....	16
Student Loan – Plan Type 5.....	16
Student Loan Tables	16
Lookups.....	16
Employer Details.....	17

Payslip tab	17
Expatriate tab	17
Employee Details	18
PAYE Due and Student Loan tab	18
Expatriate tab	20
New Employee Wizard.....	21
Prior Employment	21
Importing	22
Employee Import.....	22
Override Import	24
DPS.....	26
Downloads	26
View Previous Downloads.....	26
Auto Check	27
Applying downloads.....	28
Calculations.....	29
Attachment of Earnings Orders.....	30
Individual Calculation screen	30
Payslips	35
HR Export	35
PAYE Due	35
Nominal Export	35
PRE	36
Pay Gap Extracts	36
Query Manager – Wizard.....	36
Previous Years Leavers	36
Report Changes.....	36
National Minimum and Living Wage	37
Statutory Parental Bereavement Pay - Northern Ireland.....	38
National Insurance Tables.....	38
Employer Default Recording Method	38
Individual Calculation screen	39
Absence Calendar.....	39
Calculations	50
Workings	53
Payslips	53
HR Payslip Export.....	53
Funding	53

PAYE Due	53
P32 Reports	54
Utilities.....	54
Query Wizard	54
Pay Gap Extracts	55
Nominal Export	55
Payroll Run Export (PRE)	56
AEX	57
Standard Report Changes	58
Custom Reporting.....	62
New Fields for Reporting	62
Statutory Sick Pay.....	64
Important Information	64
Backdated Pay Rise	64
Long term sickness where the employee is not entitled to Statutory sick pay	65
Linked PIW's and less than 4 sick days spanning 6 th April 2026.....	65
National Insurance Tables	65
Absence Calendar	65
Absence Details	66
Initial Average Weekly Earnings	66
Real Time Information.....	67
NINO Verification Request.....	67
DPS Notifications	67
Standard.....	67
CIS	67
Employer Payment Summary	67
Full Payment Submission	67
Full Payment Submission Year To Date	68
Earlier Year Update.....	69
Standard Report Changes	69
P60's.....	70
P60 Substitute forms	70
HR P60 Export.....	70
Custom Reporting.....	70
Standard Report Changes	70
Bureau Management System (BMS) – Billing.....	71
Statutory Parental Bereavement Pay – Northern Ireland	71
Holidays	71

P11D Module.....	72
Important Information – Loans	72
P11D Submissions.....	72
Standard Report Changes	72
Program Changes.....	73
Reporting – Export Reports	73
Enhancements	74
PAYE Due and Employer Payment Submission.....	74
Auto Enrolment Module – Now Pension Feed	74
New Bank Report.....	74
Technical Changes.....	75
Import File Converter (IFC).....	75
Microsoft Access Databases and Drivers.....	75
Table Changes.....	75
Tax&NI.mdb	75
Query Manager.....	77
Fixes	78
All Report Changes.....	79
Custom Reports.....	85
Database Structure Changes.....	85
On-line Help File	85

Important Information

HMRC Notifications (aka DPS) – Microsoft WSE 2.0 SP3

From the IPP Release 2024 Update 1 you were informed of an alternative method for downloading HMRC notifications, instead of using Microsoft WSE 2.0 SP3. This option uses standard https technology which is part of Microsoft .Net Framework.

In this release [Use HMRC DPS 2024](#) setting has been set on by default, so that in a future release we can completely remove the use of Microsoft WSE 2.0 SP3.

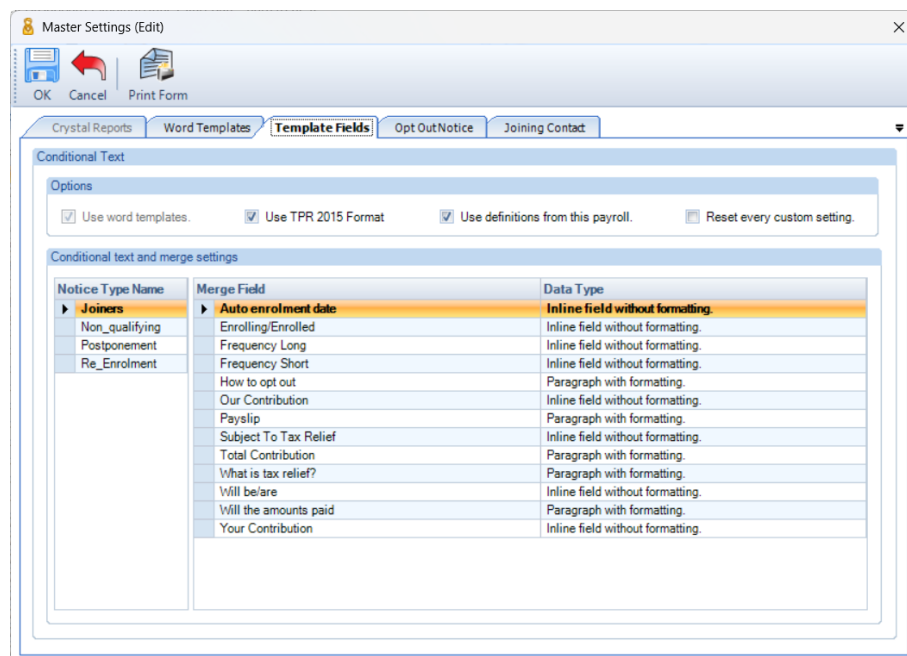
If you experience any issues downloading notices, please inform support, and un-tick the option to go back to using Microsoft WSE.

This method does not change how the DPS works in IPP, it is just the technical method used to obtain the information from the HMRC.

Auto Enrolment Module

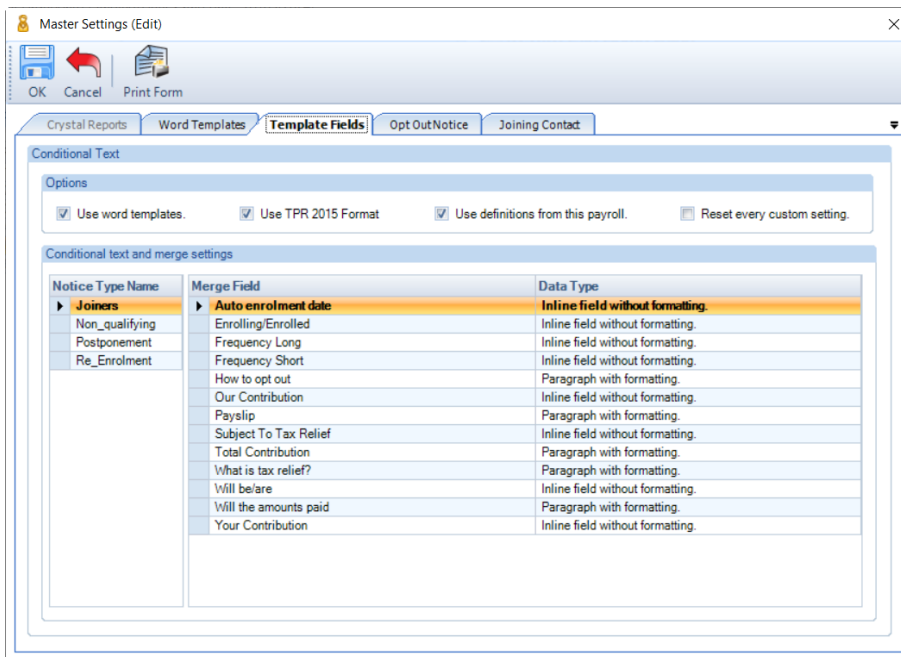
From the IPP Release Notes 2025 Update 1 you were informed that we will be removing the Notices for Word and Crystal reports that could be produced before The Pension Regulator slimmed down the number of notices to four from 2015 – Joiners, Non-qualifying, Postponement and Re-enrolment.

In this release we have removed the Notices for Crystal reports, under the [Auto Enrolment Dashboard](#) select [Setup\Notices Settings\Master Settings](#) then click on the tab [Template Fields](#). You will see the setting [Use word templates](#) is automatically enabled and read only so that it cannot be changed:

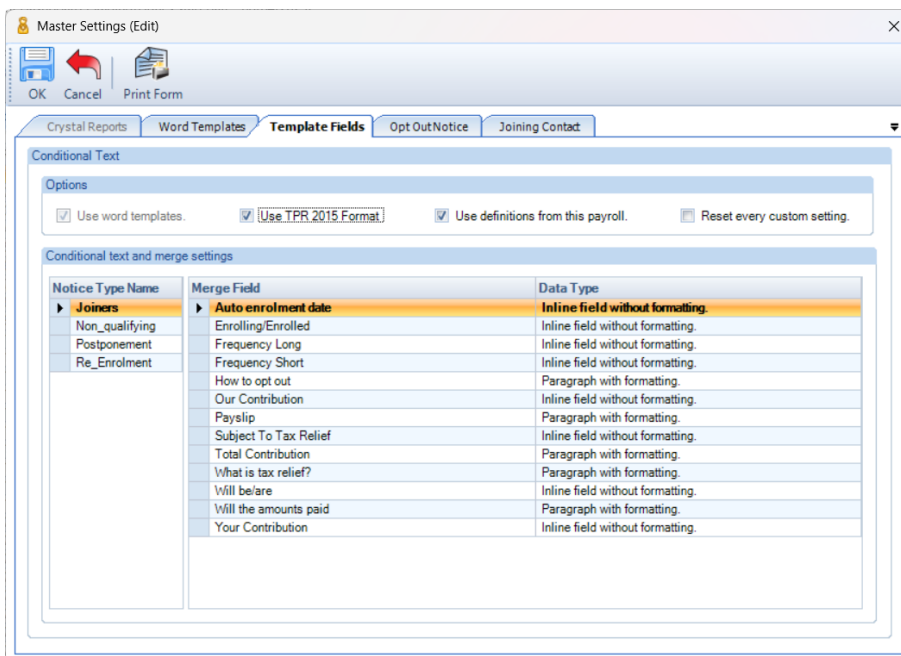


In a future release we will remove the Notices for Word that could be produced before The Pension Regulator slimmed down the number of notices to four from 2015 – Joiners, Non-qualifying, Postponement and Re-enrolment.

To check what notices you are using, in each payroll, open the [Auto Enrolment Dashboard](#) select [Setup\Notices Settings\Master Settings](#) then click on the tab [Template Fields](#):



If you have **Use TPR 2015 Format** ticked, then this change will not affect you. If, however, **Use TPR 2015 Format** is **NOT** ticked, you will need to change your set up to use the TPR 2015 Format.



Custom Reports

Please see the **Technical Changes** section of this document, to keep up to date with the changes we are making to tables used for reporting.

In this release you will see we are working on removing the **Tax&NI.mdb** database, in the **next** release you will need to update your custom reports using this database to point to the table(s) in the **P2Admin**. This database is mainly used for P32 reports.

The next phase is to remove the **MCPTemp.mdb**, we will advise you in future release notes of these changes. This database is used for Payslips and year to date reports to include leavers.

Statutory Rate Changes 2025/26

Benefits in Kind

Van Rates

Annual van charge	Annual fuel charge	Zero emission reduction
£4020.00	£769.00	100%

Mileage Rates

Vehicle type	Mileage threshold	Higher rate	Lower rate	Passenger rate
Car or Van	10,000	£0.45	£0.25	£0.05
Motorbike			£0.24	
Bicycle			£0.20	

Miscellaneous

Benefit Type	Description	Value
Loans	Actual interest rate	3.75%
	Average interest rate	3.75% TBC
	Combined outstanding exemption	£10,000.00
Accommodation	Actual interest rate	3.75%
	Accommodation limit	£75,000.00
Relocation	Qualifying costs exemption	£8,000.00
Cars	Capital contributions maximum	£5,000.00
	Car accessories minimum	£100.00
Incidental overnight expenses	Overnight expense exemption (UK)	£5.00
	Overnight expense exemption (abroad)	£10.00
Class 1A	P11D Class 1A NICs	15%

Statutory Rate Changes 2026/27

Tax Codes

The emergency tax code from 6th April 2026 is 1257L.

When you close the Tax Year 2025/26, there are no tax code uplifts.

Tax Bands

UK Rates

Rate	Bandwidth
20%	1 – 37,700
40%	37,701 – 125,140
45%	Over 125,140

Scottish Rates

Rate	Bandwidths
19%	1 – 3,967
20%	3,968 – 16,956
21%	16,957 – 31,092
42%	31,093 – 62,430
45%	62,431 – 125,140
48%	Over 125,140

Welsh Rates

Rate	Bandwidths
20%	1 – 37,700
40%	37,701 – 125,140
45%	Over 125,140

Sub Contractor Rates

Type	Rate
Standard	20%
Gross	0%
Higher	30%

National Insurance Letters

Standard	Freeport	Investment Zone	Mariner	Description
A	F	N	R	Age 21 to under state pension age
B	I	E	T	Reduced, females only, age 21 to under state pension age
C	S	K	W	Over state pension age
H			G	Apprentice, age 16 to under 25
J	L	D	Q	Deferment, age 21 to under state pension age
M			Y	Age 16 to under 21
V				Veteran, within 12 months of their first civilian employment date, age 21 to under state pension age
X				No NI
Z			P	Deferment, age 16 to under 21

National Insurance Bands

Bands	Weekly	Monthly	Yearly
To SET	96	417	5000
To LEL	129	559	6708
To PET	242	1048	12570
To FUST	481	2083	25000
To UST	967	4189	50270
To AUST	967	4189	50270
To VUST	967	4189	50270
To UEL	967	4189	50270

National Insurance Contributions

Employee NI % Rates									
NI Letter	To SET	To LEL	To PET	To FUST\IZUST	To UST	To AUST	To VUST	To UEL	Above UEL
A	0	0	0	8	8	8	8	8	2
B	0	0	0	1.85	1.85	1.85	1.85	1.85	2
C	0	0	0	0	0	0	0	0	0
D	0	0	0	2	2	2	2	2	2
E	0	0	0	1.85	1.85	1.85	1.85	1.85	2
F	0	0	0	8	8	8	8	8	2
G	0	0	0	8	8	8	8	8	2
H	0	0	0	8	8	8	8	8	2
I	0	0	0	1.85	1.85	1.85	1.85	1.85	2
J	0	0	0	2	2	2	2	2	2
K	0	0	0	0	0	0	0	0	0
L	0	0	0	2	2	2	2	2	2
M	0	0	0	8	8	8	8	8	2
N	0	0	0	8	8	8	8	8	2
P	0	0	0	2	2	2	2	2	2
Q	0	0	0	2	2	2	2	2	2
R	0	0	0	8	8	8	8	8	2
S	0	0	0	0	0	0	0	0	0
T	0	0	0	1.85	1.85	1.85	1.85	1.85	2
V	0	0	0	8	8	8	8	8	2
W	0	0	0	0	0	0	0	0	0
X	0	0	0	0	0	0	0	0	0
Y	0	0	0	8	8	8	8	8	2
Z	0	0	0	2	2	2	2	2	2

Employer NI % Rates									
NI Letter	To SET	To LEL	To PET	To FUST\ IZUST	To UST	To AUST	To VUST	To UEL	Above UEL
A	0	15	15	15	15	15	15	15	15
B	0	15	15	15	15	15	15	15	15
C	0	15	15	15	15	15	15	15	15
D	0	0	0	0	15	15	15	15	15
E	0	0	0	0	15	15	15	15	15
F	0	0	0	0	15	15	15	15	15
G	0	0	0	0	0	0	14.5	14.5	14.5
H	0	0	0	0	0	0	15	15	15
I	0	0	0	0	15	15	15	15	15
J	0	15	15	15	15	15	15	15	15
K	0	0	0	0	15	15	15	15	15
L	0	0	0	0	15	15	15	15	15
M	0	0	0	0	0	15	15	15	15
N	0	0	0	0	15	15	15	15	15
P	0	0	0	0	0	14.5	14.5	14.5	14.5
Q	0	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5
R	0	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5
S	0	0	0	0	15	15	15	15	15
T	0	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5
V	0	0	0	0	0	0	0	15	15
W	0	14.5	14.5	14.5	14.5	14.5	14.5	14.5	14.5
X	0	0	0	0	0	0	0	0	0
Y	0	0	0	0	0	14.5	14.5	14.5	14.5
Z	0	0	0	0	0	15	15	15	15

Statutory Absence Rates

For SSP the new rate applies from 6th April 2026. For all other absence types the new weekly rate applies for full payment weeks beginning on or after the first Sunday in April which is 5th April 2026.

Type	Rate
Sick Pay - Flat Rate	123.25
Sick Pay Percentage of AWE	80%
Maternity Pay	194.32
Adoption Pay	194.32
Paternity Pay Adoption	194.32
Paternity Pay Birth	194.32
Shared Paternity Pay Adoption	194.32
Shared Paternity Pay Birth	194.32
Parental Bereavement Pay	194.32
Neonatal Care Pay	194.32
Parental Bereavement Pay (NIRE)	194.32

Statutory Absence Recovery and Compensation Rates

Employer type	Compensation	Recovery
Small Employer	100%	9%
Large Employer	92%	0%

Student and Postgraduate Loans

Plan	Annual Threshold	Rate
Plan 1	£26900.00	9%
Plan 2	£29385.00	9%
Plan 4	£33795.00	9%
Plan 5	£25000.00	9%
Postgraduate	£21000.00	6%

Class 1A NICs

For Termination and Sporting payments, the rate is 15%.

Employment Allowance

The annual Employment Allowance is £10,500.00.

Apprenticeship Levy

The annual Apprenticeship Levy allowance is £15,000 and the rate is 0.5%.

Pension Reform

These bands were released in December 2025.

Frequency	Qualifying Earnings Lower	Auto Enrolment Trigger	Qualifying Earnings Upper
Weekly	120	192	967
Fortnightly	240	384	1934
Four Weekly	480	768	3867
Monthly	520	833	4189
Quarterly	1560	2499	12568
Half Yearly	3120	4998	25135
Yearly	6240	10000	50270

Benefits in Kind

Car CO2 Emissions

Emission from	Emission to	Pre April 2020 Standard (A)	Pre April 2020 Diesel RDE2 (F)	Pre April 2020 Diesel Additional (D)	From April 2020 Standard (A)	From April 2020 Diesel RDE2 (F)	From April 2020 Diesel Additional (D)
0	0	4	4	4	4	4	4
1	50	16	16	4	16	16	4
51	54	17	17	4	17	17	4
55	59	18	18	4	18	18	4
60	64	19	19	4	19	19	4
65	69	20	20	4	20	20	4
70	74	21	21	4	21	21	4
75	79	21	21	4	21	21	4
80	84	22	22	4	22	22	4
85	89	23	23	4	23	23	4
90	94	24	24	4	24	24	4
95	99	25	25	4	25	25	4
100	104	26	26	4	26	26	4
105	109	27	27	4	27	27	4
110	114	28	28	4	28	28	4
115	119	29	29	4	29	29	4
120	124	30	30	4	30	30	4
125	129	31	31	4	31	31	4
130	134	32	32	4	32	32	4
135	139	33	33	4	33	33	4
140	144	34	34	3	34	34	3
145	149	35	35	2	35	35	2
150	154	36	36	1	36	36	1
155	9999	37	37	0	37	37	0

Electric Mileage Range

Mileage from	Mileage to	Pre April 2020 Standard (A)	Pre April 2020 Diesel RDE2 (F)	Pre April 2020 Diesel Additional (D)	From April 2020 Standard (A)	From April 2020 Diesel RDE2 (F)	From April 2020 Diesel Additional (D)
0	29	16	16	4	16	16	4
30	39	14	14	4	14	14	4
40	69	10	10	4	10	10	4
70	129	7	7	4	7	7	4
130	9999	4	4	4	4	4	4

Car Fuel Scale

Engine size from	Engine size to	Registered before 1998	Registered from 1998	Diesel registered from 1998	Annual fuel charge
0	1400	24	24	28	29200
1401	2000	35	35	37	29200
2001	9999	37	37	37	29200

Van Rates

Annual van charge	Annual fuel charge	Zero emission reduction
£4170.00	£798.00	100%

Statutory Program Changes

Student Loan – Plan Type 5

From tax year 2026/27, a new student loan Plan type 5 has been introduced.

HMRC will inform Employers of which employees to move to Plan type 5 via the DPS.

This plan type is to be treated and recorded in the same manner as Plan type 1, 2 and 4, and has its own threshold.

Student Loan Tables

Under **Tables\Student Loans** you will see the new rates from 6th April 2026 for the repayment plans - Plan 1, 2, 4, 5 and Postgraduate:

Applied From	Repayment Plan	Annual Threshold	Rate
06 Apr 2026	Plan 1	€26,900.00	9.00%
06 Apr 2025	Plan 2	€29,385.00	9.00%
06 Apr 2024	Plan 4	€33,795.00	9.00%
06 Apr 2023	Plan 5	€25,000.00	9.00%
06 Apr 2022	Postgraduate	€21,000.00	6.00%
06 Apr 2021			

Lookups

Under **Tables\Standard Glossary\Student_Loan_Type** you will see a new record for Plan 5 with the Year From as 2026:

Student_Loan_Type_ID	Type_Description	Type_Description_Short	Type_Description_Payslips	Year_From	Year_To	Display_Order
1	Plan 1	1	Student Loan Plan 1	2000	9999	1
2	Plan 2	2	Student Loan Plan 2	2016	9999	2
3	Postgraduate	PG	Postgraduate Loan	2019	9999	5
4	Plan 4	4	Student Loan Plan 4	2021	9999	3
5	Plan 5	5	Student Loan Plan 5	2026	9999	4

Employer Details

Payslip tab

If you have the setting under **Payslips** section called **Student loans by plan type** enabled, then each Student Loan record for Plan 1, 2, 4 and 5 and Postgraduate will be shown separately:

Employer Details (Edit)

OK Cancel Update myePayWindow Edit myePayWindow Users Quick Report Print Form

Employer

- Address
- National Insurance
- Tax
- Banks
- Payroll Parameters
- Calculation Parameters
- Payslips**
- Notes
- Expats
- Extra Details
- Diary
- Pension Duties

Payslips

Payslips

Print pay comps where YTD but no TP : Print pensions where YTD but no TP :

Print statutory where YTD but no TP : Print absence where YTD but no TP :

Print holidays where YTD but no TP : Print pay spines where YTD but no TP :

Outstanding reducing balance : Consolidate loans :

Pension by scheme : Salary sacrifice as negative additions :

Show benefits in kind : Lump benefits in kind deduction :

Student loans by plan type : Salary sacrifice Ee and Er as Er cont only :

Payslip Settings

Value

Payslip Defaults

Additions/ deductions

Pre/ post tax

Pay components block 1 :

Pay components block 2 :

Payslip Filter

Apply filter :

Net pay variance :

Payslip Data Generation

Generate with payroll calculation :

Status : **Active**

With the setting disabled all Student Loan plan types will be added together and shown as a single entry on the payslip with a generic description.

Expatriate tab

Under the section **Net to Gross – Employer** the existing setting **Pays employee student loan (plan 1, 2 and 4)** has been renamed **Pays employee student loans (plan 1, 2, 4 and 5)**:

Employer Details (Edit)

OK Cancel Connect with myePayWindow Quick Report Print Form

Employer

- Address
- National Insurance
- Tax
- Banks
- Payroll Parameters
- Calculation Parameters
- Payslips
- Notes
- Expats**
- Extra Details
- Diary
- Pension Duties

Expats

Net to Gross - Employee

Calculate gross to net elements first :

Pays employee NICs :

Net to Gross - Employer

Pays employee pension contributions :

Pays employee student loans (plan 1, 2, 4 and 5) :

Pays employee postgraduate loan :

Gross to Net

Employer pays employee NICs :

Foreign Tax Credits

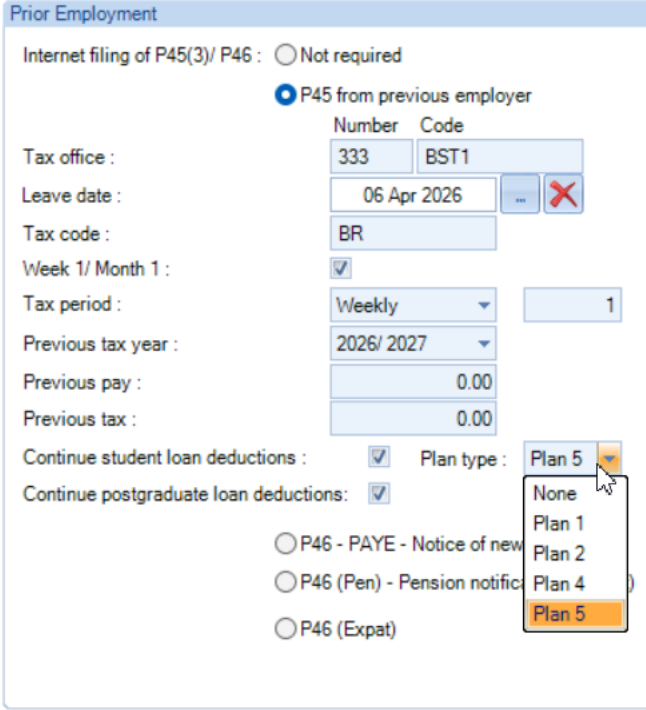
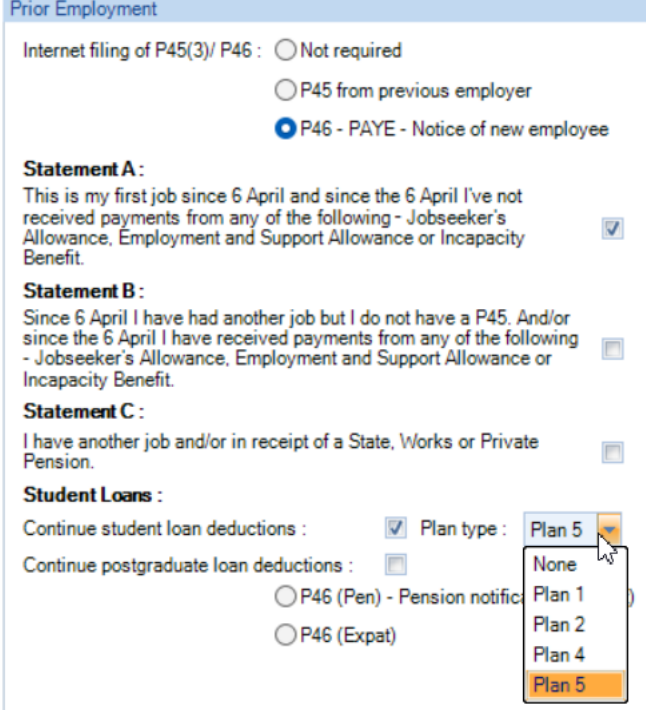
Automatically update Expat UK Tax YTD :

Employee Details

PAYE Due and Student Loan tab

Prior Employment

From tax year 2026/27, Plan type next to Continue student loan deductions will include Plan Type 5 based on the tax year the data file is in for **P46 – PAYE - Notice of new employee** and **P46 (Expat)**, for **P45 from previous employer** it is based on the Leave date and Previous tax year selected. When **Continue student loan deductions** is ticked the **Plan type** will default to **Plan 5**, as per HMRC rules.

<p>P45 from previous employer</p> <p>When the P45 (3) Leave date is entered within the tax year 2026/27 and the Previous tax year is selected as 2026/27, Plan Type 5 will be available.</p>	 <p>Prior Employment</p> <p>Internet filing of P45(3)/ P46 : <input type="radio"/> Not required</p> <p><input checked="" type="radio"/> P45 from previous employer</p> <p>Number Code Tax office : 333 BST1</p> <p>Leave date : 06 Apr 2026</p> <p>Tax code : BR</p> <p>Week 1/ Month 1 : <input checked="" type="checkbox"/></p> <p>Tax period : Weekly 1</p> <p>Previous tax year : 2026/ 2027</p> <p>Previous pay : 0.00</p> <p>Previous tax : 0.00</p> <p>Continue student loan deductions : <input checked="" type="checkbox"/> Plan type : Plan 5</p> <p>Continue postgraduate loan deductions : <input checked="" type="checkbox"/></p> <p><input type="radio"/> P46 - PAYE - Notice of new employee <input type="radio"/> P46 (Pen) - Pension notification <input type="radio"/> P46 (Expat)</p>
<p>P46 – PAYE - Notice of new employee</p> <p>When the data file is in tax year 2026/27 onwards Plan Type 5 will be available.</p>	 <p>Prior Employment</p> <p>Internet filing of P45(3)/ P46 : <input type="radio"/> Not required</p> <p><input type="radio"/> P45 from previous employer</p> <p><input checked="" type="radio"/> P46 - PAYE - Notice of new employee</p> <p>Statement A : This is my first job since 6 April and since the 6 April I've not received payments from any of the following - Jobseeker's Allowance, Employment and Support Allowance or Incapacity Benefit. <input checked="" type="checkbox"/></p> <p>Statement B : Since 6 April I have had another job but I do not have a P45. And/or since the 6 April I have received payments from any of the following - Jobseeker's Allowance, Employment and Support Allowance or Incapacity Benefit. <input type="checkbox"/></p> <p>Statement C : I have another job and/or in receipt of a State, Works or Private Pension. <input type="checkbox"/></p> <p>Student Loans :</p> <p>Continue student loan deductions : <input checked="" type="checkbox"/> Plan type : Plan 5</p> <p>Continue postgraduate loan deductions : <input type="checkbox"/></p> <p><input type="radio"/> P46 (Pen) - Pension notification <input type="radio"/> P46 (Expat)</p>

P46 (Expat)

When the data file is in tax year 2026/27 onwards Plan Type 5 will be available.

When you select **Continue student loan deductions** and **Plan Type 5**, if the employee has a Start date entered and the employee does not have existing student loan record you will see a message like the below:

If you select **Yes**, the record will be created with the later of the employees start date or the date the Student Loan Plan type 5 came into force.

If you select **No** the record will not be created, and you will need to set up the record.

When an employee already has a Student Loan record for Plan 1, 2, 4 or 5, and you select **Continue student loan deductions**, another record will not be created as an employee can only have one active record for Plan 1, 2, 4 or 5.

Student Loans

When the data file is in tax year 2026/27, you can create a student loan record for Plan Type 5 by selecting **Add**, the following screen will appear:

Complete as follows:

- **Plan type** – select either Plan 1, Plan 2, Plan 4, Plan 5 or Postgraduate
- **Start date** – enter the start date for the plan type
- **Stop date** – enter the stop date, if applicable, for the plan type
- **Deducted year to date** – this will automatically be completed when calculations are performed, and the tax period has been closed. If you are taking a payroll over part way through the tax year, then enter the amount already deducted, whole pounds only.

Click on **OK** to save the record, once it is saved the Plan type cannot be changed.

You can **Edit** the record to change the Start date, Stop date and Deducted year to date information.

And, if required, you can **Delete** the record if it has not been used in a calculation, there are no historic records, and the Deducted YTD is zero.

The records are restricted, so that you can only have one record for each Plan type. And if an employee has a Plan 1, 2, 4 and 5 only one of them can be active i.e. no Stop Date.

An employee can have an active Plan 1, 2, 4 or 5 with a Postgraduate loan.

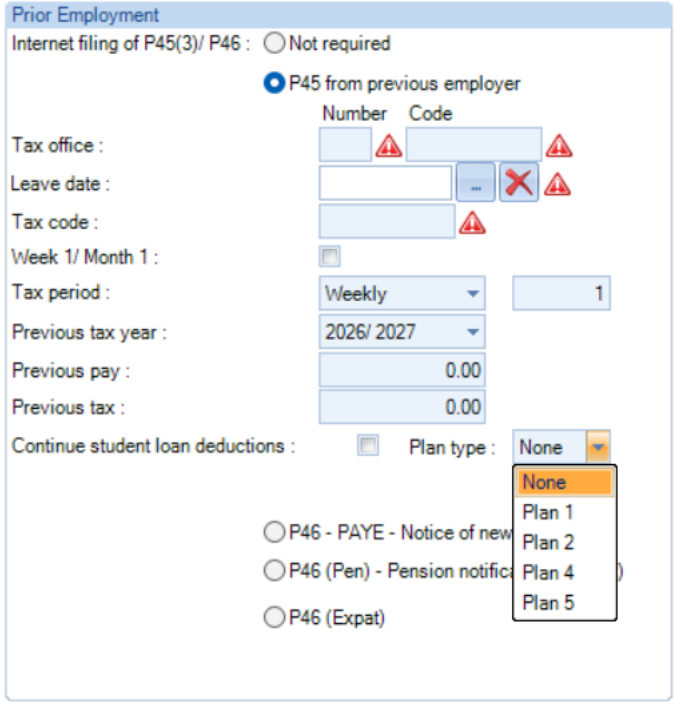
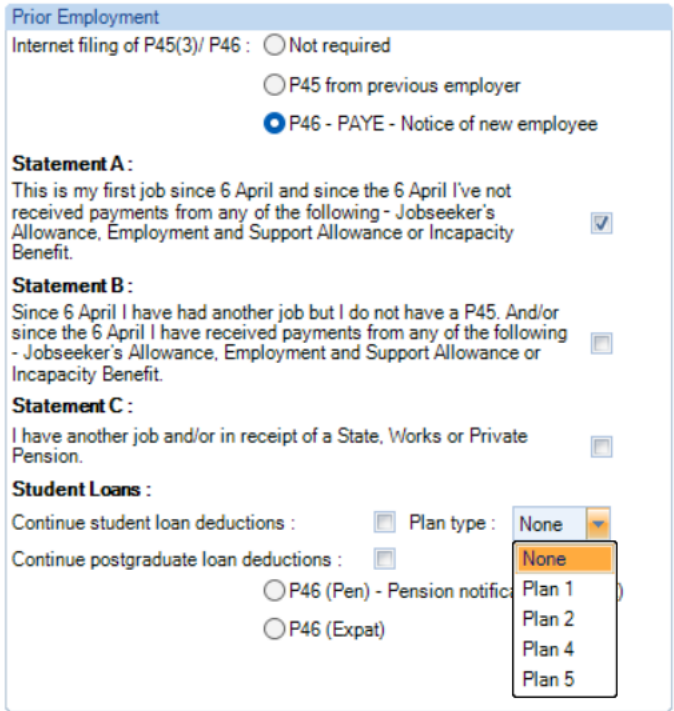
Expatriate tab

Under the section **Tax Gross Up Override – Employer** the description has been changed for the existing setting **Pays employee student loan (plan 1, 2 and 4)** to **Pays employee student loans (plan 1, 2, 4 and 5)**.

New Employee Wizard

Prior Employment

From tax year 2026/27, Plan type next to Continue student loan deductions will include Plan Type 5 based on the tax year the data file is in for **P46 – PAYE - Notice of new employee** and **P46 (Expat)**, for **P45 from previous employer** it is based on the Leave date and Previous tax year selected. When **Continue student loan deductions** is ticked the **Plan type** will default to **Plan 5**, as per HMRC rules.

<p>P45 from previous employer</p> <p>When the P45 (3) Leave date is entered within the tax year 2026/27 and the Previous tax year is selected as 2026/27, Plan Type 5 will be available.</p>	 <p>Prior Employment</p> <p>Internet filing of P45(3)/ P46 : <input type="radio"/> Not required</p> <p><input checked="" type="radio"/> P45 from previous employer</p> <p>Number Code</p> <p>Tax office : <input type="text"/> <input type="text"/></p> <p>Leave date : <input type="text"/> <input type="text"/></p> <p>Tax code : <input type="text"/></p> <p>Week 1/ Month 1 : <input type="checkbox"/></p> <p>Tax period : Weekly 1</p> <p>Previous tax year : 2026/ 2027</p> <p>Previous pay : 0.00</p> <p>Previous tax : 0.00</p> <p>Continue student loan deductions : <input type="checkbox"/> Plan type : None</p> <ul style="list-style-type: none"> <input type="radio"/> P46 - PAYE - Notice of new employee <input type="radio"/> P46 (Pen) - Pension notification <input type="radio"/> P46 (Expat)
<p>P46 – PAYE - Notice of new employee</p> <p>When the data file is in tax year 2026/27 onwards Plan Type 5 will be available.</p>	 <p>Prior Employment</p> <p>Internet filing of P45(3)/ P46 : <input type="radio"/> Not required</p> <p><input type="radio"/> P45 from previous employer</p> <p><input checked="" type="radio"/> P46 - PAYE - Notice of new employee</p> <p>Statement A :</p> <p>This is my first job since 6 April and since the 6 April I've not received payments from any of the following - Jobseeker's Allowance, Employment and Support Allowance or Incapacity Benefit. <input checked="" type="checkbox"/></p> <p>Statement B :</p> <p>Since 6 April I have had another job but I do not have a P45. And/or since the 6 April I have received payments from any of the following - Jobseeker's Allowance, Employment and Support Allowance or Incapacity Benefit. <input type="checkbox"/></p> <p>Statement C :</p> <p>I have another job and/or in receipt of a State, Works or Private Pension. <input type="checkbox"/></p> <p>Student Loans :</p> <p>Continue student loan deductions : <input type="checkbox"/> Plan type : None</p> <p>Continue postgraduate loan deductions : <input type="checkbox"/></p> <ul style="list-style-type: none"> <input type="radio"/> P46 (Pen) - Pension notification <input type="radio"/> P46 (Expat)

P46 (Expat)

When the data file is in tax year 2026/27 onwards Plan Type 5 will be available.

Prior Employment

Internet filing of P45(3)/ P46 : Not required
 P45 from previous employer
 P46 - PAYE - Notice of new employee
 P46 (Pen) - Pension notification (Pennot)
 P46 (Expat)

Statement A :
 Live in the UK for 183 days or more

Statement B :
 Live in the UK for less than 183 days

Statement C :
 Working inside and outside the UK, but living abroad :

Continue student loan deductions : Plan type : **None** ▼

Continue postgraduate loan deductions :

EEA or commonwealth citizen :

EPM6 Scheme :

Plan type dropdown menu:
 None
 Plan 1
 Plan 2
 Plan 4
 Plan 5

If you select either **Continue student loan deductions** or **Continue postgraduate loan deductions** and the employee has a **Start date** entered, when you complete creating the employee the student loan records will automatically be created using the latest of the employees start date or the date the Student Loan Plan came into force.

Importing

Employee Import

From tax year 2026/27, the existing fields for Student Loan Plan type 1, 2 and 4, have been updated to allow you to import Plan type 5 for the sections Student Loan and Prior Employment.

View Layout

When the data file you have open is in tax year 2026/27, or without a data file open your computers date falls in tax year 2026/27, you can see the changes to existing sections to allow the import of Student Loan Plan 5 under **Data\Import\View import layout** then highlight the Import type **Employees**.

Student Loans

Field	Code	Description	Field	Code	Description	Depends	Notes
BH	60	BH NIC Figures	BH ER NI Contributions	Numeric			If blank the default for new records is 0 else it is ignored.
BI	61	Student Loan Details	Student Loan Repayment PL	Numeric		No	Student Loan Plan Type. Plan "1", Plan "2", Plan "4" or Plan "5". If blank will default to None.
BJ	62	Student Loan Details	Student Loan Start Date	Date		No	Student loan start date
BK	63	Student Loan Details	Student Loan Stop Date	Date		No	Student loan stop date
BL	64	Student Loan Details	Student Loan Deducted YTD	Numeric		No	BFwd deducted YTD
RM	65	Payee Details	Email address	Text	60	No	Payee Email address

P45(3)

Field	Code	Description	Field	Code	Description	Depends	Notes
CT	98	P45(3)	P45 (3) Tax Office Number	Text	3	Default	P45 (3) Tax Office Number
CU	99	P45(3)	P45 (3) Tax Office Reference	Text	10	Default	P45 (3) Tax Office Reference
CV	100	P45(3)	P45 (3) Leave Date	Date		Default	P45 (3) Leave Date
CW	101	P45(3)	P45 (3) Tax Code	Text	10	Default	P45 (3) Tax Code
CX	102	P45(3)	P45 (3) Week 1 Month 1	Text	1	Default	P45 (3) Week 1 Month 1 - "Y"es or "N"o. If blank the default is No
CY	103	P45(3)	P45 (3) Tax Period - Monthly..	Numeric		Default	P45 (3) Tax Period - Period Number - 12 or 52
CZ	104	P45(3)	P45 (3) Tax Period - Period..	Numeric		Default	P45 (3) Period Number
DA	105	P45(3)	P45 (3) Previous Tax Year	Numeric		Default	P45 (3) Previous Tax Year in the format YYYY. E.g tax year 2012/2013 should be just 2012.
DB	106	P45(3)	P45 (3) Previous Pay	Numeric		Default	P45 (3) Previous Pay. Not imported if Wk1/ Month1 set.
DC	107	P45(3)	P45 (3) Previous Tax	Numeric		Default	P45 (3) Previous Tax. Not imported if Wk1/ Month1 set.
DD	108	P45(3)	P45 (3) Student Loan	Text	1	Default	P45 (3) Continue Student Loan Deductions. "Y"es or "N"o. If blank the default is No.
DE	109	P45(3)	P45 (3) Student Loan Repay..	Numeric		Default	P45 (3) Student Loan Plan Type. Plan "1", Plan "2", Plan "4" or Plan "5". If blank will default to None.
DF	110	P45(3)	P45 (3) Postgraduate Loan I..	Text	1	Default	P45 (3) Continue Postgraduate Loan Deductions. "Y"es or "N"o. If blank the default is No.
DS	111	P46	P46 Statement A, B or C	Text	1	Default	P46 Statement A, B or C

P46

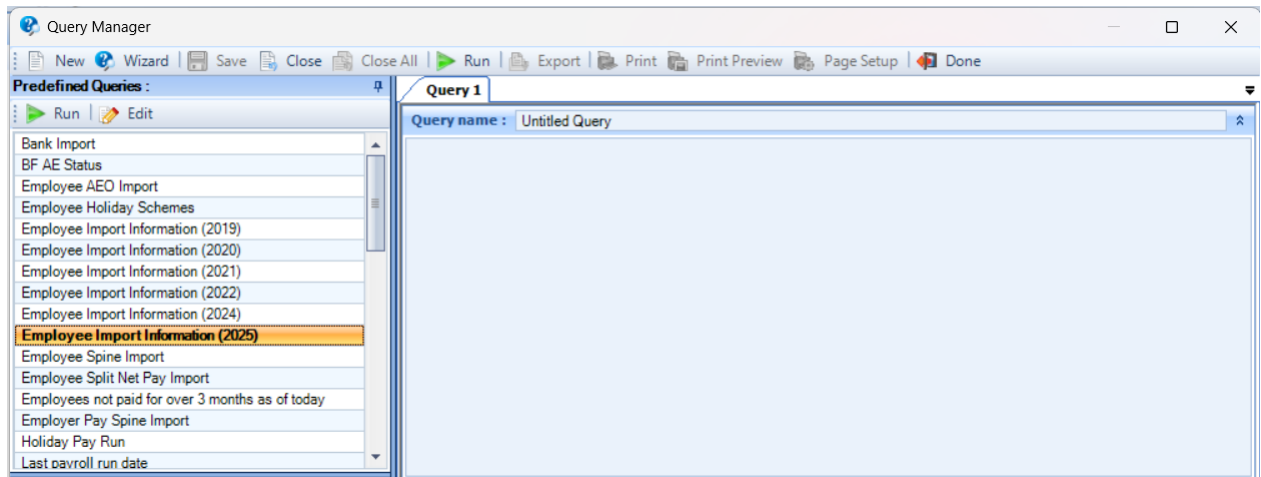
Code	ID	Property	Property is Recently Deleted	Text	1	Default	Property is Recently Deleted - Yes or No. If blank the default is No.
DG	111	P46	P46 Statement A, B or C	Text	1	Default	P46 Statement "A", "B" or "C"
DH	112	P46	P46 Student Loans Indicator	Text	1	Default	P46 Student Loans Indicator - "Yes" or "No". If blank the default is No.
DJ	113	P46	P46 Student Loan Repayme...	Numeric		Default	P46 Student Loan Plan Type, Plan "1", Plan "2", Plan "4" or Plan "5". If blank will default to None.
DJ	114	P46	P46 Postgraduate Loan Indi...	Text	1	Default	P46 Continue Postgraduate Loan Deductions. "Yes" or "No". If blank the default is No.
PC	115	P46(Expat)	P46(Expat) Tax Office Number	Text	3	Default	P46(Expat) Tax Office Number

P46(Expat)

Code	ID	Property	Property is Recently Deleted	Text	1	Default	Property is Recently Deleted - Yes or No. If blank the default is No.
DW	127	P46(Expat)	P46 (Expat) Statement A, B...	Text	1	Default	P46 (Expat) - Statement "A", "B" or "C"
DX	128	P46(Expat)	P46 (Expat) Student Loan In...	Text	1	Default	P46 (Expat) Student Loan Indicator - "Yes" or "No". If blank the default is No.
DY	129	P46(Expat)	P46 (Expat) Student Loan R...	Numeric		Default	P46 (Expat) Student Loan Plan Type, Plan "1", Plan "2", Plan "4" or Plan "5". If blank will default to None.
DZ	130	P46(Expat)	P46 (Expat) EEA or Commo...	Text	1	Default	P46 (Expat) EEA or Commonwealth Citizen - "Yes" or "No". If blank the default is No.
EA	131	P46(Expat)	P46 (Expat) EPM6 Scheme	Text	1	Default	P46 (Expat) EPM6 Scheme - "Yes" or "No". If blank the default is No.
EB	132	P46(Expat)	P46 (Expat) Postgraduate L...	Text	1	Default	P46 (Expat) Continue Postgraduate Loan Deductions. "Yes" or "No". If blank the default is No.
PC	133	Postgraduate Loan	Postgraduate Loan Start Date	Date		No	Postgraduate Loan start date

Predefined Queries

Under **Utilities\Query Manager** you will see a Predefined Query called **Employee Import Information (2025)**:



This query is to be used for tax year 2026/27.

Employee Import

Wizard

When using the **Fixed** import layout under the **Import Layout** screen you will see the changes to the existing sections, to allow Plan 5 to be imported, the same changes as per **View Layout**, when the data file or computers date falls in tax year 2026/27.

Validation

Whether importing using Fixed or Custom Mappings, the sections Student Loan Details and Postgraduate Loan are validated to ensure:

- Checks for existing records – as to whether to create a new record or update an existing record, for Plan 1, 2, 4 and 5 existing records are checked to see if there is one without a stop date and will not import a new record if one already exists.
- Start date – exists, is on or after the employees start date or when the order was introduced by HMRC, is on or before the stop date, will only update an existing record if the Deducted YTD is zero
- Stop date – if completed, must be on or after the Start date
- Plan Type – must be completed
- Deducted YTD – is not negative, not greater than 99999, does not contain pence, if blank then the value is not imported, if zero the value is imported

Custom Import Mappings

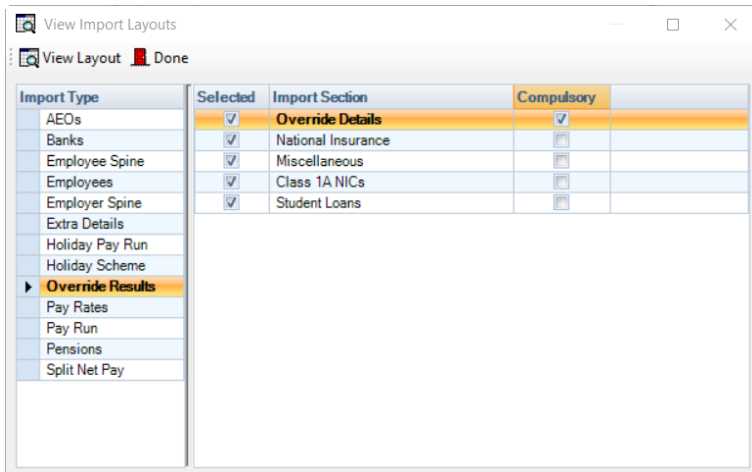
When the data file or computers date falls in tax year 2026/27, the custom mappings screen accessed via [Admin\Import Mappings\Import Mappings\Employees](#) using either **Edit** or **Add**, you will see the same changes as **View Layout**.

Override Import

From tax year 2026/27, changes have been made to **Override Results** in the Individual Calculation screen which have been implemented in the Override results import, with a section for **Student Loans**.

View Layout

When the data file you have open is in tax year 2026/27, or without a data file open your computers date falls in tax year 2026/27, you will be able to see the new layout under [Data\Import\View import layouts](#) then highlight the Import type **Override Results**:



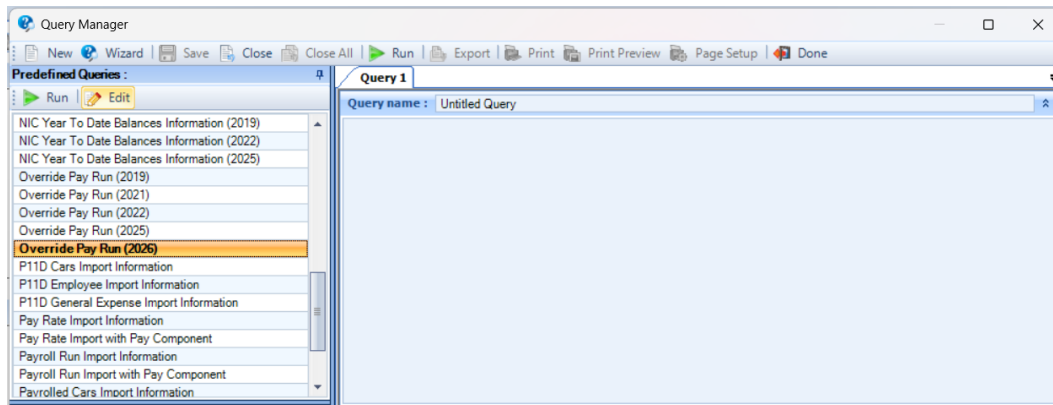
New fields have been added to the **Student Loans** section for Plan type 5:

The screenshot shows the 'Override Results Import Format' window with the 'Student Loans' section expanded. The table below shows the fields for Plan type 5, which are highlighted with a red box.

Column	No	Section	Description	Type	Length	Required	Comment
A	1	Override Details	Employee ID	Numeric		Yes	Employee to update
B	2	Override Details	Surname	Text	35	No	Employee Surname
C	3	National Insuran.	NI Letter	Text	1	Default	'A', 'S', 'D', 'E', 'F', 'G', 'H', 'J', 'K', 'L', 'M', 'N', 'P', 'Q', 'R', 'S', 'T', 'V', 'W', 'Y', 'Z', must match an NI record included in the open run, if blank the rest of the NI fields will be ignored.
D	4	National Insuran.	Total Earnings	Numeric		Default	If blank ignore.
E	5	National Insuran.	To SET	Numeric		Default	If blank ignore.
F	6	National Insuran.	To LEL	Numeric		Default	If blank ignore.
G	7	National Insuran.	To PET	Numeric		Default	If blank ignore.
H	8	National Insuran.	To FUST	Numeric		Default	If blank ignore.
I	9	National Insuran.	To UST	Numeric		Default	If blank ignore.
J	10	National Insuran.	Above UEL	Numeric		Default	If blank ignore.
K	11	National Insuran.	Ex Cont Pt 1	Numeric		Default	If blank ignore.
L	12	National Insuran.	Ex Cont Pt 2	Numeric		Default	If blank ignore.
M	13	National Insuran.	Ex Cont	Numeric		Default	If blank ignore.
N	14	Miscellaneous	Tax	Numeric		Default	If blank ignore.
O	15	Miscellaneous	Negative Net EP	Numeric		Default	If blank ignore.
P	16	Miscellaneous	Gross Up Tax	Numeric		Default	If blank ignore.
Q	17	Miscellaneous	Gross Up Ee NIC	Numeric		Default	If blank ignore.
R	18	Class 1A NICs	Termination	Numeric		Default	If blank ignore.
S	19	Class 1A NICs	Sporting	Numeric		Default	If blank ignore.
T	20	Student Loans	Plan 1 Student Loan	Numeric		Default	If blank ignore, whole pounds only
U	21	Student Loans	Plan 1 Gross Up Student Lo.	Numeric		Default	If blank ignore, whole pounds only
V	22	Student Loans	Plan 2 Student Loan	Numeric		Default	If blank ignore, whole pounds only
W	23	Student Loans	Plan 2 Gross Up Student Lo.	Numeric		Default	If blank ignore, whole pounds only
X	24	Student Loans	Postgraduate Student Loan	Numeric		Default	If blank ignore, whole pounds only
Y	25	Student Loans	Postgraduate Gross Up Stud.	Numeric		Default	If blank ignore, whole pounds only
Z	26	Student Loans	Plan 4 Student Loan	Numeric		Default	If blank ignore, whole pounds only
AA	27	Student Loans	Plan 4 Gross Up Student Lo.	Numeric		Default	If blank ignore, whole pounds only
AB	28	Student Loans	Plan 5 Student Loan	Numeric		Default	If blank ignore, whole pounds only
AC	29	Student Loans	Plan 5 Gross Up Student Lo.	Numeric		Default	If blank ignore, whole pounds only

Predefined Queries

Under **Utilities\Query Manager** you will see a Predefined Query called **Override Pay Run (2026)**:



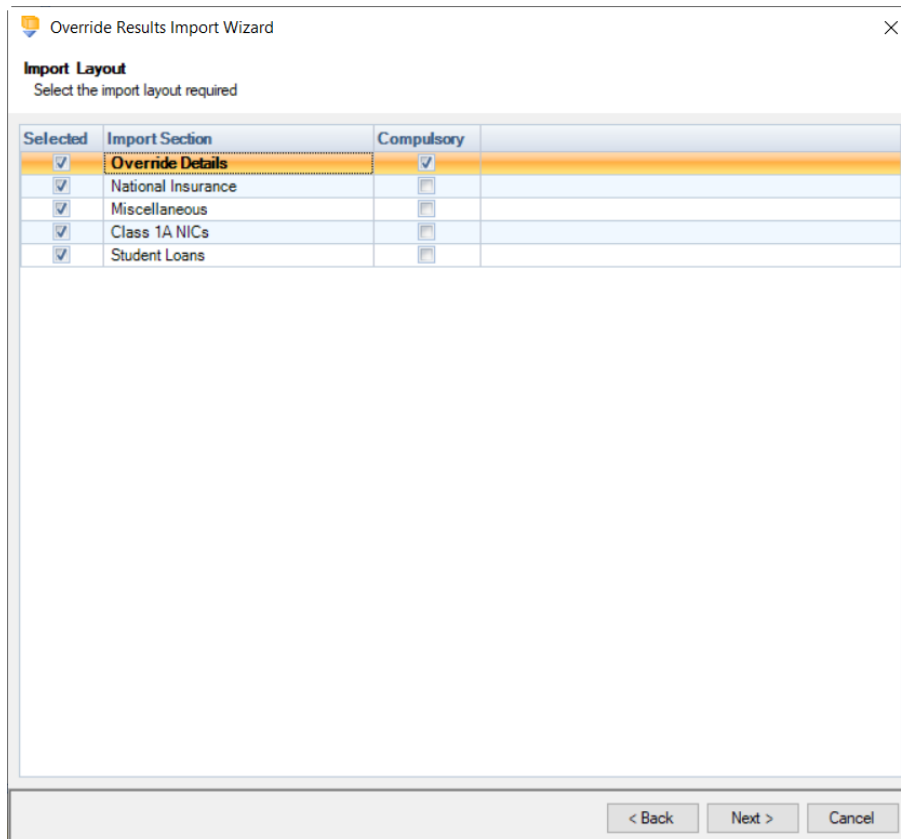
This query is to be used from tax year 2026/27, which includes the two new fields under the Student Loans section for Plan type 5.

Override Import

When using this facility ensure that you include all import sections.

Wizard

When using the **Fixed** import layout under the **Import Layout** screen you will see the section **Student Loans** and the changes to the existing sections:



Right click on the grid and select **View Layout** will show the **Student Loans** section with the fields that can be imported, and the changes to the existing section.

Validation

The following validation is performed:

- You cannot import values for Student Loans Plan 1, 2, 4 and/or 5 for the same employee.
- The values must be whole pounds only
- Zeros in the value columns are imported, so leave these blank if they are not to be imported or there is no correlating student loan record

Custom Import Mappings

Within the custom mappings screen accessed [via Admin\Import Mappings\Import Mappings\Override Results](#) using either **Edit** or **Add**, you will see the section **Student Loans** with the new fields for Plan type 5:

Import Section	Column	Column Type	Req for Add	Req for Amend	Column Mapping
Override Details	Plan 1 Student Loan	Numeric	No	No	
National Insurance	Plan 1 Gross Up Student Lo..	Numeric	No	No	
Miscellaneous	Plan 2 Student Loan	Numeric	No	No	
Class 1A NICs	Plan 2 Gross Up Student Lo..	Numeric	No	No	
Student Loans	Postgraduate Student Loan	Numeric	No	No	
	Postgraduate Gross Up Stu..	Numeric	No	No	
	Plan 4 Student Loan	Numeric	No	No	
	Plan 4 Gross Up Student Lo..	Numeric	No	No	
	Plan 5 Student Loan	Numeric	No	No	
	Plan 5 Gross Up Student Lo..	Numeric	No	No	

Important Note – if you need to import values for Student Loans Plan Type 5, any existing custom import mappings will need to be updated to include the new fields for tax year 2026/27. You will also need to include all import sections for Override Results.

DPS

For tax year 2026/27, the existing Student Loan downloads will also download Plan 5, also known as SL1 and SL2.

In the End of Year update for 2026 you will be able to download these notices via the following locations, they all open the same download wizard:

- **Active file home page** – HMRC Notifications section (needs to be enabled via Admin\Personal Preferences\Home Pages)
- **Active file home page** – Quick Links section (needs to be enabled via Admin\Personal Preferences\Home Pages)
- **Status bar** at the bottom of the screen (double click on the HMRC Notifications description)
- **Utilities menu** – HMRC Notifications\Download HMRC Notifications
- **Open Run menu** – HMRC Notifications\Download HMRC Notifications
- **Outlook bar** under Payroll Run and Employees – Download HMRC Notifications

Downloads

The download process for Student Loan Stop Notices and Start Notices will include Plan types 1, 2, 4 and 5.

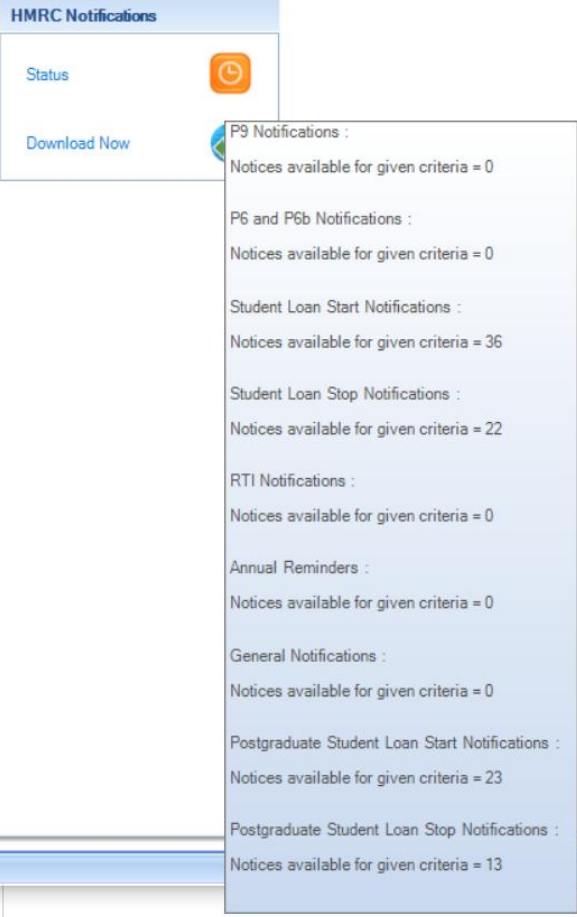
View Previous Downloads

Under **Utilities\HMRC Notifications\View Previous Downloads** you can see downloads that have previously been completed, which will now include plan type 5 for Student Loan start and stop notices.

Auto Check

Under the [Active File Home Page](#) and the [Status](#) bar you can see the count of available downloads if under [Employer Details](#) the setting Auto check for HMRC notifications is enabled, and under [Personal Preferences\Active home page](#) the setting [Show HMRC notification widget on active home page](#) is enabled.

The number of Start Notices for Plan type 5 are included in the Student Loan Start Notifications:



The screenshot shows the 'HMRC Notifications' widget. It has a 'Status' button with a refresh icon and a 'Download Now' button. A dropdown menu is open, displaying the following notification counts:

Notification Category	Count
P9 Notifications	0
P6 and P6b Notifications	0
Student Loan Start Notifications	36
Student Loan Stop Notifications	22
RTI Notifications	0
Annual Reminders	0
General Notifications	0
Postgraduate Student Loan Start Notifications	23
Postgraduate Student Loan Stop Notifications	13

Applying downloads

The apply wizard, that appears in an open run, includes Student Loan Plan Type 5 start and stop notices under the **Student Loan Notifications** tab, which for Start notices includes the **Plan type**:

Apply	Ref	Surname	Forename	NI Number	Notices	Start Date	Stop Date	Plan Type
<input type="checkbox"/>	41	Five	Existing Start	JB123496A	1	28 May 2026		Plan 5
<input type="checkbox"/>	42	Postgraduate	Existing Start	JB123497A	1	16 Apr 2026		Postgraduate
<input type="checkbox"/>	43	One	Existing Stop	JB123498A	1		05 Jun 2026	
<input type="checkbox"/>	44	Two	Existing Stop	JB123499A	1		06 Jun 2026	
<input type="checkbox"/>	45	Four	Existing Stop	JB123500A	1		07 Jun 2026	
<input type="checkbox"/>	46	Five	Existing Stop	JB123501A	1		08 Jun 2026	
<input type="checkbox"/>	47	Postgraduate	Existing Stop	JB123502A	1		29 May 2026	Postgraduate
<input type="checkbox"/>	48	One	No Loan Stop	JB123503A	1		21 Jul 2026	
<input type="checkbox"/>	49	Two	No Loan Stop	JB123504A	1		19 Jul 2026	
<input type="checkbox"/>	50	Four	No Loan Stop	JB123505A	1		17 Jul 2026	
<input type="checkbox"/>	51	Five	No Loan Stop	JB123506A	1		15 Jul 2026	
<input type="checkbox"/>	52	Postgraduate	No Loan Stop	JB123507A	1		19 Jul 2026	Postgraduate
<input type="checkbox"/>	53	One Two	Existing Start	JB123508A	1	28 May 2026		Plan 1
<input type="checkbox"/>	54	Two Four	Existing Start	JB123509A	1	29 May 2026		Plan 2
<input type="checkbox"/>	55	Four Five	Existing Start	JB123510A	1	30 May 2026		Plan 4
<input type="checkbox"/>	56	Five One	Existing Start	JB123511A	1	01 Jun 2026		Plan 5
<input type="checkbox"/>	57	One Two Four	Existing Start	JB123512A	1	02 Jun 2026		Plan 1
<input type="checkbox"/>	58	Two Four Five	Existing Start	JB123513A	1	03 Jun 2026		Plan 2
<input type="checkbox"/>	59	Four Five One	Existing Start	JB123514A	1	04 Jun 2026		Plan 4
<input type="checkbox"/>	60	Five One Two	Existing Start	JB123515A	1	05 Jun 2026		Plan 5
<input type="checkbox"/>	61	One Four	Existing Stop	JB123516A	1		17 Jun 2026	
<input type="checkbox"/>	62	Two Five	Existing Stop	JB123517A	1		16 Jun 2026	
<input type="checkbox"/>	63	Four One	Existing Stop	JB123518A	1		15 Jun 2026	
<input type="checkbox"/>	64	Five Two	Existing Stop	JB123519A	1		14 Jun 2026	
<input type="checkbox"/>	65	One Two Four	Existing Stop	JB123520A	1		20 Jun 2026	
<input type="checkbox"/>	66	Two Four Five	Existing Stop	JB123521A	1		21 Jun 2026	
<input type="checkbox"/>	67	Four Five One	Existing Stop	JB123522A	1		27 Jun 2026	
<input type="checkbox"/>	68	Five One Two	Existing Stop	JB123523A	1		29 Jun 2026	

This screen will include the start and stop notices records based on the following:

- if there were multiple start notices for the same plan type, only the latest one is shown in the wizard
- if there were multiple stop notices for the same plan type all are shown in the wizard, the one with the latest date is applied
- only includes the notices where the Start or Stop Date is on or before the Pay Date which is shown on the Open run toolbar

You can either choose individual notices by ticking the **Apply** box or review all the notices by scrolling down to see all records and then tick the box **I have reviewed ALL changes**, then select **Apply All**. Complete the wizard as normal.

Validation

As there are four types of Student Loans, and Plan 1, 2, 4 and 5 cannot be active at the same time, and only one record for each plan type can be entered for each employee, validation and rules have been implemented on how the notices are applied and the student loan records are created and updated for the employee(s):

Student Loan Plan Type combinations of 1, 2, 4 and 5

- **Start notification** - new student loan records have been created where there isn't an existing record for the same plan type
- **Start notification** - if there is an existing record with a stop date and zero YTD, the stop date is removed and the start date updated
- **Start notification** - if there is an existing record with a stop date and YTD greater than zero, the stop date is removed but the start date isn't changed

- **Start notification** – example, if new start date for plan 1 but they have existing plan 2 with no stop date, stop date for plan 2 entered as day before start date for plan 1, vice versa and other combinations
- **Start notification** – example, if new start date for plan 1 but they have both existing plan 1 and 2 records, plan 2's stop date is changed to day before new start date for plan 1, stop date removed from plan 1 and if zero YTD then start date updated, vice versa and other combinations
- **Stop notification** - these don't have a plan type - if there are no records then nothing is implemented/changed
- **Stop notification** - these don't have a plan type - if one existing record then the stop date is applied
- **Stop notification** - these don't have a plan type - if two records, the one without a stop date is populated, if both already have a stop date no changes are applied

Postgraduate Loans

- **Start notification** - new record is created where there isn't an existing record for the plan type
- **Start notification** - if there is an existing record with a stop date and zero YTD, the stop date is removed and the start date updated
- **Start notification** - if there is an existing record with a stop date and YTD greater than zero, the stop date is removed but the start date isn't changed
- **Stop notification** - if there are no records then nothing is implemented/changed
- **Stop notification** - if one existing record then the stop date is applied

Calculations

From tax year 2026/27 onwards, the following calculations have been updated for Plan type 5.

The calculations covered by these changes are as follows:

- Standard
- Gross Ups
- 50% Tax Restriction of Taxable Pay this Period
- Tax Advance
- Additional NI Periods
- Bonus Runs
- Payment After Leaving and Death
- Holiday Schemes – where they are calculating average pay using Taxable or Nlable, as these include the gross up costs and therefore the Gross Up Student Loan value which includes Plan type 5.
- Auto Enrolment/Pension Reform – Total Qualifying Earnings used for assessment, where under Employer Details\Pension Duty tab it is set as Contractual with the setting Include GU figures in contractual earnings is enabled, to ensure it includes the Gross Up Student Loan value which includes Plan type 5.
- Pension Schemes – where the % calculated on is set as either Auto enrolment qualifying earnings or Pre salary sacrifice contractual earnings that the correct pensionable pay is generated.

Attachment of Earnings Orders

The attachment of earnings calculations have been updated from tax year 2026/27 to include Student Loan Plan 5:

No Student Loan or Postgraduate Loan are calculated when an employee has one the following order types are in place:

- CTAE0
- CCAEO
- ISDN
- WCTAEO
- SEA
- SCMA
- SCAO

Where an Attachment of Earnings Order has protected net pay and the employee has Student Loans – Plan 1, 2, 4 or 5, and/or Postgraduate Loans the following attachment of earnings order types, the calculated deduction is reduced and Student loan deductions for Plan 1, 2, 4, 5 and Postgraduate remain as the original values:

- DEA
- DEA Higher

For the following types of attachment of earnings orders the calculated amount for Student Loan Plan 1, 2, 4, 5 and Postgraduate are reduced to ensure the full amount calculated for the attachment of earnings is deducted from the employee. The Student Loans calculated amounts are reduced to ensure the employee receives their protected net pay. In this situation the Postgraduate loan takes priority which means that the calculated amounts for Plan 1, 2, 4 and 5 are reduced first before the Postgraduate loan is reduced:

- DEO/CMS
- DEO/CSA
- PAEO
- MAEO
- FAEO

Individual Calculation screen

When a data file is in tax year 2026/27 onwards when an employee has a Student Loan Plan Type 5, they will be displayed in the Individual Calculation screen.

Results

Individual Calculation

Prev Next Select Quick Report Print Form Done ID: 97

Calculate Next Uncalc Edit Ee Reset Comps Refresh Bfwd Absence Adj PP Override Results Workings

Ee name: Medium GUSL A NI Number: J7528836A Ee ref: 97 **Calculated**

Calculations

- Components
- Pay Settings
- Results**

Results

Additions

Total pay components :	3,744.85
Benefits in kind :	0.00
Holiday pay :	0.00
GU tax :	3,358.56
GU employee NI :	307.44
GU student loans :	442.00
GU pension :	0.00
Absence payments :	0.00
Pay spines :	0.00

Deductions

Total pay components :	0.00
Benefits in kind :	0.00
Holiday credit :	0.00
Tax :	3,768.96
Employee NI :	324.56
Student loans :	519.00
Pension contributions :	0.00
AEOs :	0.00
Net pay :	3,240.33

Employer's Liability

Employer's NI :	1,115.38
Pension contributions :	0.00
Class 1A NICs :	0.00

Set-Off

Absence payments :	0.00
--------------------	------

Settings

Tax code: SD3

Week/month 1:

Main letter: A

Workplace Postcode:

In the **Results** tab if you place your cursor over the values for either GU student loans or Student loans, the cursor changes to a hand:

GU tax :	3,358.56	Tax :	3,768.96
GU employee NI :	307.44	Employee NI :	324.56
GU student loans :	442.00	Student loans :	519.00
GU pension :	0.00	Pension contributions :	0.00

Which means you can then click on the value to see a breakdown that now also includes Plan 5:

GU Student Loans Breakdown

Description	Value
Plan 5	442.00

Student Loans Breakdown

Description	Value
Plan 5	519.00

This will also include the breakdown from Prior Period Adjustments that now also includes Plan 5:

Description	Value
Current Period - Plan 5	582.00
Prior Period Adj - Plan 5	269.00

Description	Value
Current Period - Plan 5	582.00
Prior Period Adj - Plan 5	269.00

Workings

From tax year 2026/27, within the workings screen under the tab **Student Loans**:

Plan Type	Deduction	Grossed Up
Plan 5	84.00	0.00

This shows the breakdown of student loans for the current run's calculations by plan type, deduction and grossed up values, and includes Plan type 5.

Override Results

To override the calculated values for Plan Type 5, from tax year 2026/27, when you click on the **Override Results** button you can change them via the tab **Student Loans**:

	Deduction	Grossed Up
Plan 5 :	84	0

You can amend the Deduction values and Grossed Up values, by plan type.

Validation has been applied to this form when you click on OK, so that if both Plan 1, 2, 4 or 5 records are shown only one of these plan types can contain values for the current run.

If you select the **Miscellaneous** tab, you will see that the **Student Loans** and **GU Student Loans** fields are disabled and show the overall totals from the **Student Loans** tab, which also includes Plan 5.

Pay Calculation Override

National Insurance | **Miscellaneous** | Class 1A NICs | Student Loans

Tax
Tax : 1,062.72

Student Loans
Student Loans : 84

Negative Net Pay
Negative Net BF : 0.00

Grossed Up
GU Tax : 0.00
GU NIC's : 0.00
GU Student Loans : 0

OK Cancel

Prior Period Adjustment

From tax year 2026/27, when you are in the **Prior Period Adjustment** screen if the employee has Plan type 5 they will be shown under the tab **Student Loans**:

Prior Period Adjustment - 25 Jun 2026

Reverse Calculate

Components | NIC | Pensions | AEOs | Benefits in Kind | **Student Loans** | Additions | Deductions | Misc | Working

Plan Type	Deductions			Grossed Up		
	Calc Ded	Adj Ded	Total Ded	Calc GU	Adj GU	Total GU
Plan 5	24	0	24	24	0	24

OK Cancel

These will be included when you use the **Calculate** and **Reverse** buttons within the Prior Period Adjustment screen.

You are also able to manually adjust the values for the **Deduction** and **Grossed Up** values by plan type under the **Student Loans** tab.

The values can reduce the total to zero but not negative, the same as other values within the Prior Period Adjustment screen.

Under the **Additions** tab the **GU Student Loans** shows the totals from the **Student Loans** tab, which are read only and include Plan type 5:

	Already Calculated	Adjustment	Total
Total Pay Components :	1,169.01	0.00	1,169.01
Benefits in Kind :	0.00	0.00	0.00
Holiday Pay :	0.00	0.00	0.00
GU Tax :	1,061.55	0.00	1,061.55
GU Employee NI :	104.92	0.00	104.92
GU Student Loans :	24	0	24
GU Pension :	0.00	0.00	0.00
Absence Payments :	0.00	0.00	0.00
Pay Spines :	0.00	0.00	0.00

Under the **Deductions** tab the **Student Loans** shows the totals from the **Student Loans** tab, which are ready only and include Plan type 5:

	Already Calculated	Adjustment	Total
Total Pay Components :	0.00	0.00	0.00
Benefits in Kind :	0.00	0.00	0.00
Tax :	1,061.55	0.00	1,061.55
Employee NI :	104.92	0.00	104.92
Student Loans :	24	0	24
Pension Contributions :	0.00	0.00	0.00
AEOs :	0.00	0.00	0.00
Holiday Credit :	0.00	0.00	0.00
Net Pay :	1,169.01	0.00	1,169.01

Like Override Results, validation has been applied to this form when you click on OK, so that if Plan 1, 2, 4 and/or 5 records are shown only one of these plan types can contain adjustment values. An appropriate message will be displayed, and you will remain in the Prior Period Adjustment screen until the record has been amended.

After you have clicked on **OK** to save the prior period adjustment, the values are added to the current run as normal. When you click on **Calculate** in the **Individual calculation** screen validation has also been added to ensure there are not values for Plan 1, 2, 4 and/or 5 in the same period. If this does occur an appropriate message is displayed, and the employee will remain un-calculated.

Payslips

When payslips are generated for tax year 2026/27 the setting under **Employer\Payslips** called **Student loans by plan type** will also include Student Loan Plan 5:

The screenshot shows the 'Employer Details (Edit)' window with the 'Payslips' tab selected. The 'Payslips' section contains several checkboxes, with 'Student loans by plan type' checked. Below this, the 'Payslip Settings' section has a 'Value' dropdown set to 'Monthly'. The 'Payslip Defaults' section has 'Additions/ deductions' selected. The 'Payslip Filter' section has 'Apply filter' checked and 'Net pay variance' set to 0.00. The 'Payslip Data Generation' section has 'Generate with payroll calculation' checked and 'Status' set to 'Active'.

- **Disabled** – all student loan records are added together and shown as one row with the description – Student Loans.
- **Enabled** – the student loan records will be shown separately with the descriptions – Student Loan Plan 1, Student Loan Plan 2, Student Loan Plan 4, Student Loan Plan 5 and Postgraduate Loan

Remember that the setting **Print statutory where YTD but no TP**, will also affect what records are shown.

The gross up student loan value also includes Student Loan Plan 5; this is an overall total of all student loan plan types.

These changes have also been implemented for the following:

- Payslip reports
- Portal/myePayWindow

HR Export

This payslip export has one field for **Student Loans** and is not affected by the Payslip settings that are available for standard payslips.

From tax year 2026/27, the **Student Loans** field includes the total of Plan 1, 2, 4, 5 and Postgraduate for this period.

PAYE Due

This screen already includes a column for **Student Loans**, from 2026/27 the column includes the total for all student loan plan types 1, 2, 4, 5 and Postgraduate.

The following have also been updated in the same manner:

- PAYE Due – BACS
- P32 Reports

Nominal Export

The values generated for the fields **Student Loan deductions** and **Gross Up Student Loans** now includes the total of Plan type 1, 2, 4, 5 and Postgraduate.

PRE

Within PRE the fields **GU student loans** and **Student loans** now includes the total of Plan type 1, 2, 4, 5 and Postgraduate.

Pay Gap Extracts

For all extracts the field **Gross Up Student Loans** now includes the total of Plan type 1, 2, 4, 5 and Postgraduate.

Query Manager – Wizard

Under **Utilities\Query Manager** click on the **Wizard** button, we have updated Report Types **Ee Run Balances** and **Ee YTD Balances**:

- **GU Student Loan** - value includes the total of all student loan plan types 1, 2, 4, 5 and Postgraduate
- **Student loan** - value includes the total of all student loan plan types 1, 2, 4, 5 and Postgraduate

Previous Years Leavers

For next tax year when viewing a previous year's leavers record for tax year **2026/27** whilst in tax year 2027/2028, you will be able to view the Student Loan plan type 5 records. Remember this screen is to view all the employee's information for the tax year they left which is read only.

Report Changes

Existing reports have been updated from tax year 2026/27.

Report	Status	Type	Description
PACRNPPA\PSCRNPPA	Amended	Employee	Updated to include Student Loan Plan type 5.
PAEEDETL\PSEEDETL	Amended	Employee	Updated to include Student Loan Plan type 5.
PAEOPYL\PSEOPYL	Amended	Employee	Updated to include Student Loan Plan type 5.
PAEESL\PSEESL\PXEESL	Amended	Employee	Updated to include Student Loan Plan type 5.
PAEESTLS\PSEESTLS	Amended	Employee	Updated to include Student Loan Plan type 5.
PAERDETL\PSERDETL	Amended	Employer	Updated expatriate gross up setting description for student loans to include Plan type 5.
PAEXPAT\PSEXPAT	Amended	Employee	Updated expatriate gross up setting description for student loans to include Plan type 5.
PANOTIFA\PSNOTIFA	Amended	Misc	(Hidden) Updated to include Student Loan Plan type 5.
PANOTIFS\PSNOTIFS	Amended	Misc	Updated to include Student Loan Plan type 5.
PAPPADJ\PSPPADJ	Amended	Payroll Run	Updated to include Student Loan Plan type 5.
PAPPTOT\PSPPTOT	Amended	Payroll Run	Updated to include Student Loan Plan type 5.
PARNSL\PSRNSL	Amended	Payroll Run	Updated to include Student Loan Plan type 5.
PASL PARA\PSSL PARA	Amended	Misc	Updated to show the rates from 2026/27 which includes the Plan Type 5.

Report	Status	Type	Description
PASTLNS\PSSTLNS	Amended	Payroll Run	Updated to include Student Loan Plan type 5.
PACRNSLS\PSCRNSLS	Amended	Employee	Added new column for Student Loan Plan type 5.
PAP46S\PSP46S	Amended	Employee	Updated for new layout based on format supplied by HMRC from tax year 2021/22, including Plan type 4.
PAP45RTI\PSP45RTI	Amended	Employee	If an employee has a student loan plan type 5 without a stop date, this is included in Section 5 – Student Loan deductions to continue

National Minimum and Living Wage

From 1st April 2026, the national minimum and living wage rates are:

- Age 21 and over - £12.71
- Age 18 to 20 - £10.85
- Age under 18 - £8.00
- Apprentice - £8.00

No report changes have been made as the age bands are the same as 1st April 2025.

Statutory Parental Bereavement Pay - Northern Ireland

Statutory Parental Bereavement Pay (SPBP(NIRE)) is available to eligible Northern Ireland employees only whose child has died, been stillborn or experienced/discovered miscarriage on or after 6th April 2026.

SPBP(NIRE) is a day one right, which means from the first day of employment.

To be eligible for SPBP(NIRE) the employee must earn an average of £129 per week prior to the Relevant week or expected to earn an average of £129 over a maximum of 8 weeks following the week of bereavement.

For full details of the rules and regulations for Statutory Parental Bereavement Pay (NIRE), please refer to the HMRC website gov.uk

National Insurance Tables

The NI tables from 6th April 2026 show the SPBP(NIRE) Rates:

Tax Year	Applied From	Description	Value
2026	06 Apr 2026	SAP Higher Rate	90.00%
2025	06 Apr 2025	SAP Lower Weekly Rate	£194.32
2024	06 Apr 2024	SAP Recovery Rate	92.00%
2023	06 Jan 2024	SAP Compensation	9.00%
2023	06 Apr 2023	ShPP A Rate	£194.32
2022	06 Nov 2022	ShPP B Rate	£194.32
2022	06 Jul 2022	SMP Higher Rate	90.00%
2022	06 Apr 2022	SMP Lower Weekly Rate	£194.32
2021	06 Apr 2021	SMP Recovery Rate	92.00%
2020	06 Apr 2020	SMP Compensation	9.00%
2019	06 Apr 2019	OSPP A Rate	£194.32
2018	06 Apr 2018	OSPP B Rate	£194.32
2017	06 Apr 2017	SPBP Rate	£194.32
2016	06 Apr 2016	SPBP (NIRE) Rate	£194.32
2015	06 Apr 2015	SNCP Rate	£194.32
2014	06 Apr 2014	SSP Percentage of AWE	80.00%
2013	06 Apr 2013	SSP Flat Rate	£123.25
2012	06 Apr 2012		

Employer Default Recording Method

When your payroll data file is in tax year 2026/27, **Statutory Parental Bereavement Pay (NIRE)** has been added to the **Default Recording Methods**, accessed via **Employer\Calculation Parameters** tab then select **Recording Methods**:

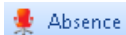
Default recording method (Edit)

Default Recording Methods

Statutory Adoption Pay :	<input checked="" type="radio"/> Add to gross	<input type="radio"/> Offset
Statutory Maternity Pay :	<input checked="" type="radio"/> Add to gross	<input type="radio"/> Offset
Ordinary Statutory Paternity Pay (Adoption) :	<input checked="" type="radio"/> Add to gross	<input type="radio"/> Offset
Ordinary Statutory Paternity Pay (Birth) :	<input checked="" type="radio"/> Add to gross	<input type="radio"/> Offset
Statutory Sick Pay :	<input checked="" type="radio"/> Add to gross	<input type="radio"/> Offset
Shared Parental Pay (Adoption) :	<input checked="" type="radio"/> Add to gross	<input type="radio"/> Offset
Shared Parental Pay (Birth) :	<input checked="" type="radio"/> Add to gross	<input type="radio"/> Offset
Statutory Parental Bereavement Pay :	<input checked="" type="radio"/> Add to gross	<input type="radio"/> Offset
Statutory Neonatal Care Pay :	<input checked="" type="radio"/> Add to gross	<input type="radio"/> Offset
Statutory Parental Bereavement Pay (NIRE) :	<input checked="" type="radio"/> Add to gross	<input type="radio"/> Offset

Individual Calculation screen

Absence Calendar



To enter a Parental Bereavement Pay (NIRE) record, go to the **Open Run** tab select **Calculations**. Highlight the Employee and select the **Calc Ee** button, then click on the **Absence Rec** button.

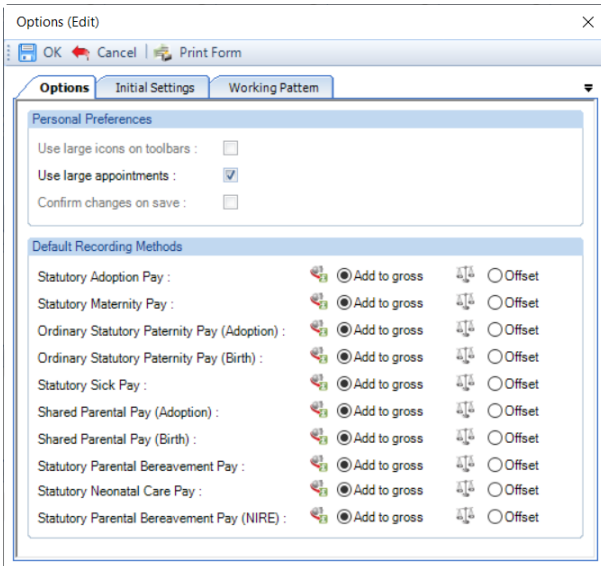
In the **Absence Recording** screen click on the **SPBP(NIRE)** button. The screen will then change to show Statutory Parental Bereavement Pay (NIRE) Entries below the Calendar.

The screenshot displays the 'Absence recording - Female, Employee' window. At the top, there are navigation buttons for various calculation types, with 'SPBP(NIRE)' highlighted. Below this, there are input fields for 'Ee name: Female, Employee', 'NI Number: JT415263A', and 'Ee ref: 1'. The main area is a calendar for 2026, showing months from January to May. The date 25th March is highlighted in yellow. To the right of the calendar is a legend and key section. The legend includes 'Other Absence' (grey), 'Worked' (green), 'No Entitlement' (red), and 'SPBP(NIRE)' (pink). The key section includes 'Add to Gross', 'Offset', 'Work Day', and 'Day Off'. Below the calendar is a section for 'Statutory Parental Bereavement Pay (NIRE) entries' with buttons for 'Add', 'Edit', and 'Delete', and fields for 'Date of Child's Death', 'PBPP Start', and 'PBPP End'.

Recording Method

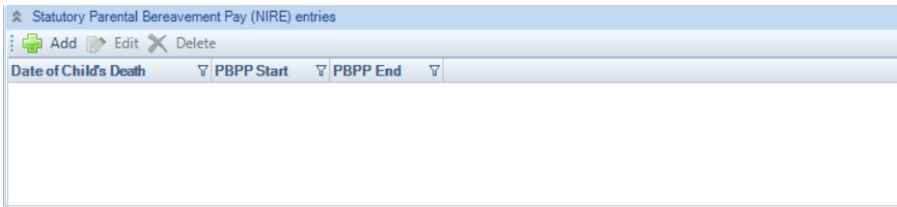
Before creating the Entries record you need to make sure you have the correct **Recording Method** selected, especially if you choose one of the **Auto Payment** options.

Click on the **Options** button and check the **Default Recording Method for Statutory Parental Bereavement Pay (NIRE)**, if necessary, change the setting and select **OK**.



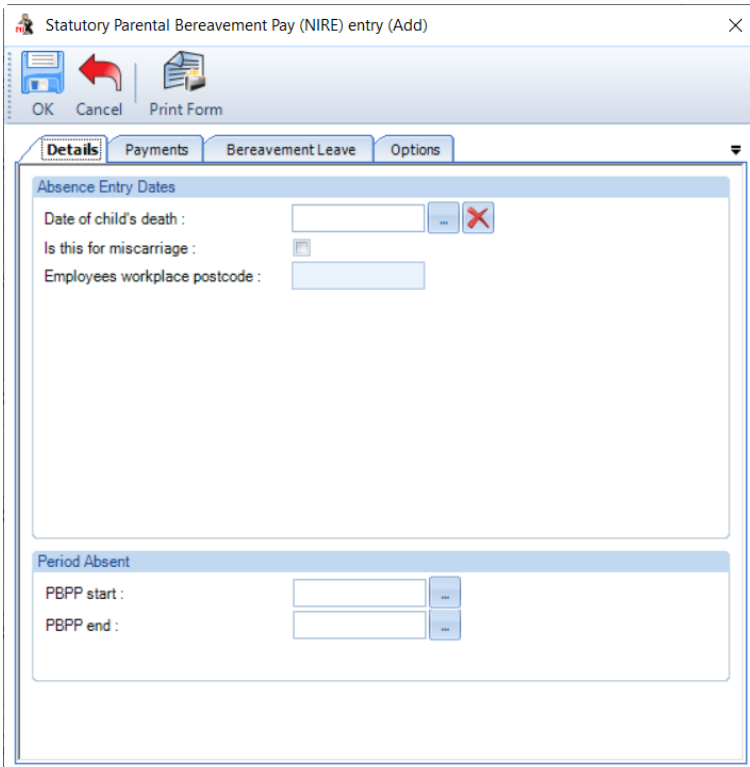
New Entries Record

With **SPBP(NIRE)** selected on the toolbar now click on the **Add** button under **Statutory Parental Bereavement Pay (NIRE) Entries**.



You will then be presented with the following.

Details tab



- **Date of child's death** – available from 6th April 2026 and restricted to the maximum of today's date.
- **Is this for miscarriage** – if applicable, tick the box. This information is included in the Full Payment Submission.
- **Employees workplace postcode** – enter the employees workplace postcode, must be a valid Northern Ireland postcode. This information is mandatory and is included in the Full Payment Submission.
- **PBPP start** – this date will be generated automatically as the date of child's death and is not editable. This is the earliest date that Bereavement Pay can commence.
- **PBPP end** – the date will be generated automatically as the maximum of 56 weeks from the date of child's death, you can change to an earlier date by clicking on the ellipsis button.

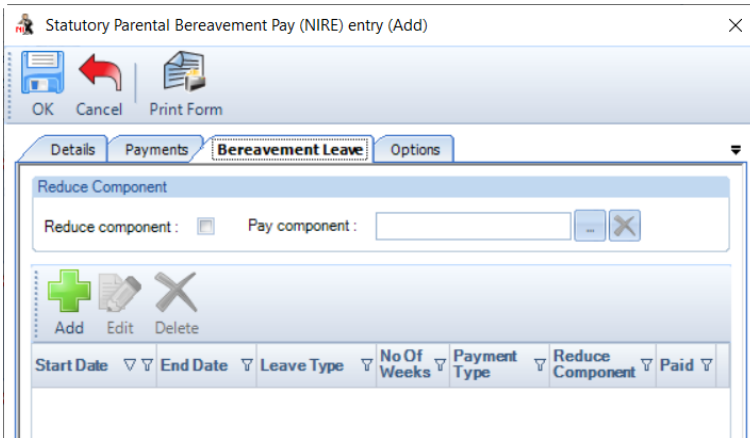
Minimum dates to enter on this screen are **Date of child's death**, **Employees workplace postcode**, **PBPP start** and **PBPP end**.

Payments tab

The screenshot shows a software window titled "Statutory Parental Bereavement Pay (NIRE) entry (Add)". It has tabs for "Details", "Payments", "Bereavement Leave", and "Options". The "Payments" tab is active. Under the "Earnings" section, there are four rows: "Qualifying week" (empty), "Average weekly earnings" (0.00000), "Backpay adjustment" (0.00000), and "Total average weekly earnings" (0.00000). A "Details" button is next to the "Average weekly earnings" field, and an "Override AWE" checkbox is to its right. Under the "Entitlement" section, there is one row: "Higher rate (90% TAW E)" with a value of "0.00".

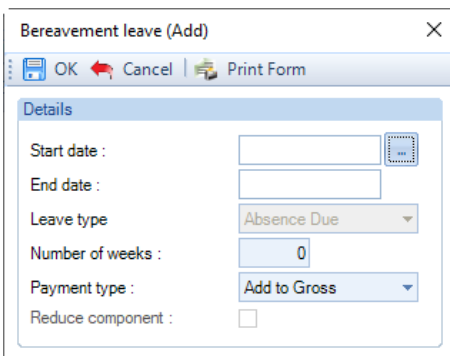
- **Qualifying Week** – this is automatically generated from the Date of child's death.
- **Average Weekly Earnings** – this is automatically calculated using the Qualifying Week, when there is not enough record to calculate the AWE it uses the Initial AWE. You can select the **Details** button to see which Payroll Runs and NTable pay have been used for the calculation.
- **Override AWE** – if the employee doesn't have enough records to calculate the AWE, or you need to manually calculate the value based on the employees expected earnings, tick this box. You are then able to enter the value you have manually calculated under the Average Weekly Earnings field. With this ticked the Details button is disabled. If you un-tick this box, the Average Weekly Earnings will revert to the normal average weekly earnings calculation or pick up the Initial AWE if there are not enough record to perform the calculation.
- **Backpay Adjustment** – use this box to input any amount by which you wish to change the Average Weekly Earnings, for example for Alabaster. This can be a negative, if necessary, by putting a minus sign in front of the value.
- **Total Average Weekly Earnings** – this is the total of the Average Weekly Earnings and the Backpay Adjustment.
- **Higher Rate** – displays 90% of the Total Average Weekly earnings. This is used to determine the entitlement. It will pay the lower of the Statutory Parental Bereavement Pay Weekly rate or 90% of AWE.

Bereavement Leave tab

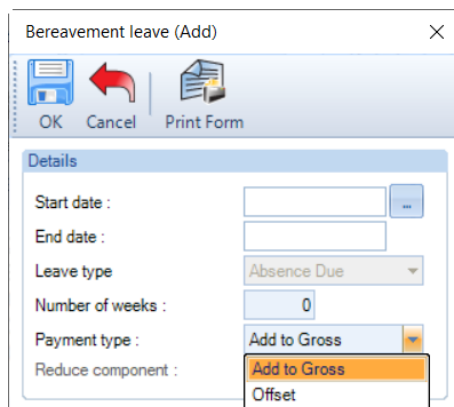


Within this tab you need to enter the SPBP(NIRE) weeks that the employee will be taking.

Click on the **Add** button, the following screen will appear:



- **Start Date** – enter the first day of this period of absence for SPBP(NIRE)
- **Number of weeks** – enter the number of weeks the employee is taking from the start date, the program will then automatically calculate and populate the End date. Maximum of 2 weeks.
- **Payment type** – click on the drop down to select either Add to Gross or Offset for this period of absence.



You need to create records within this tab for each period of absence for SPBP(NIRE).

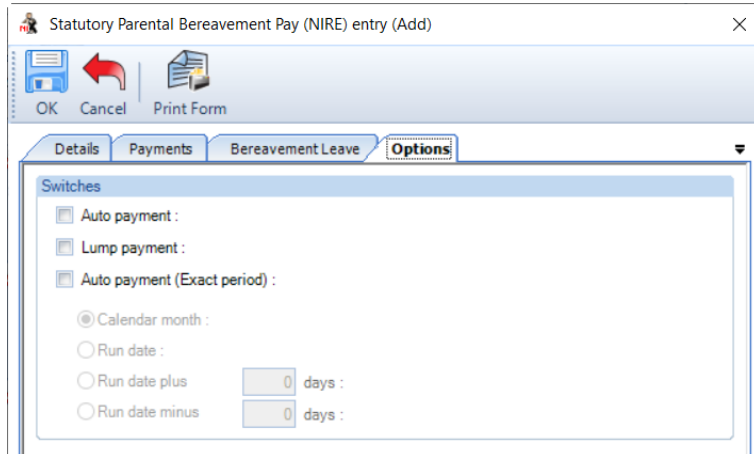
The program will validate the records when you select **OK** to ensure no more than 2 weeks are exceeded. And that none of the periods of absence overlap.

You can use the **Edit** button to change existing records that have been created, even if they have already been processed.

And you can use the Delete button to remove an existing record, again even if it has already been processed.

If you **Edit** or **Delete** a Bereavement leave record the program will re-calculate the absence records and adjust appropriately.

Options tab



You need to choose one of the Auto Payment options.

- **Auto Payment** – the program automatically highlights the Absence Calendar with whole weeks from the Employees PBPP Start Date up to but not spanning the Payroll Run Date for the Bereavement Leave records that have been entered and includes the values in the current period.
- **Auto Payment (Exact Period)** – The program automatically highlights the Absence Calendar for the Bereavement Leave records that have been entered based on the below selections and includes the values in the current period.

1. Calendar Month – pays the number of days in the Calendar Month which is being paid.

2. Run Date - pays the number of days from the day after the last Payroll Run Date up to and including the current Payroll Run Date.

3. Run Date, plus or minus – as above, with +/- a specified number of days.

Validation of Entries Records

The information entered in the Entries record is validated in two ways, during the information being entered (for example the date ranges) and when the entries record is saved.

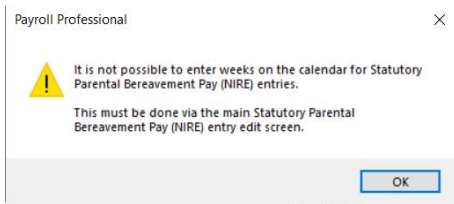
The following are mandatory fields that must be completed to save the Entries record:

- Date of child's death
- Employees workplace postcode – must be a valid Northern Ireland postcode
- PPP Start Date
- PPP End date

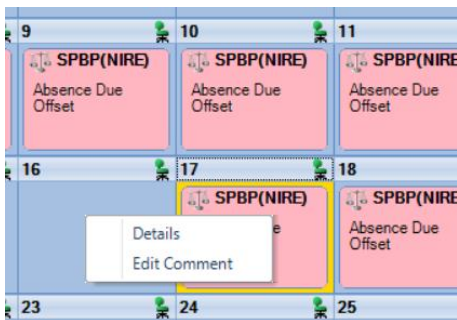
You can save an SPBP(NIRE) record when Total average weekly earnings is below the LEL, to allow you to reverse a payment. To be able to save the Entries record there must not be any Bereavement Leave records.

Highlighting Calendar

Unlike other statutory absence types, you cannot manually highlight a week in the calendar. If you try and double click on a week in the calendar you will see the following message:



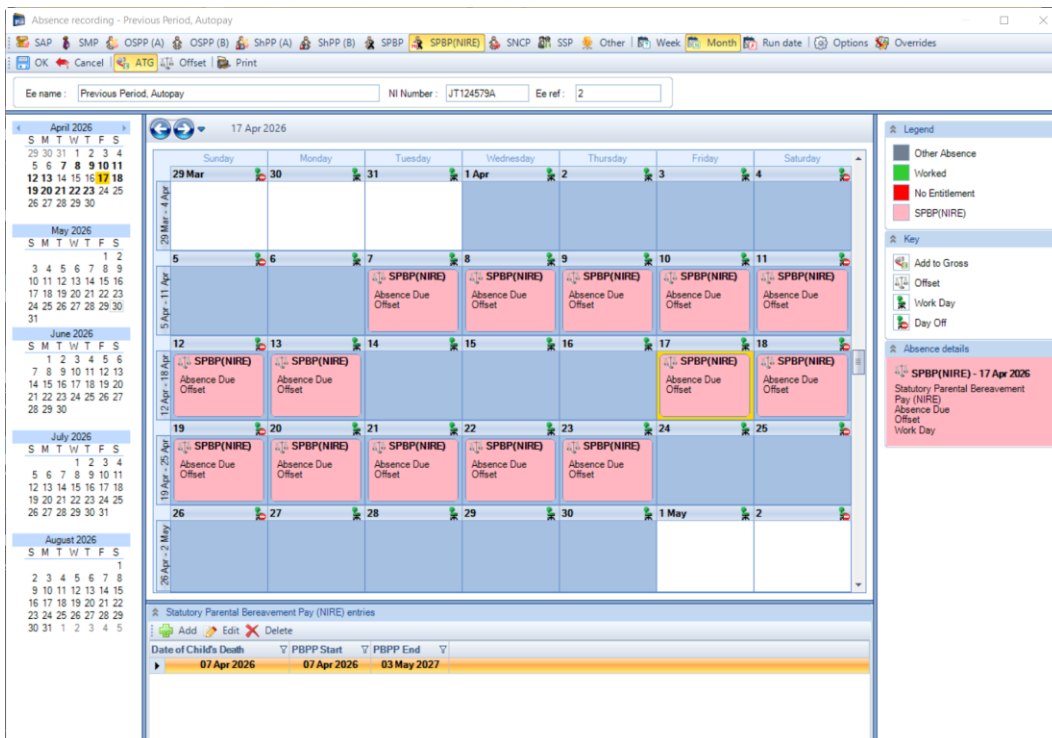
And if you try to use the right click selection on the calendar you will see that the options to highlight weeks are not available:



Whichever **Payment** option you have chosen you cannot highlight the Absence Calendar manually. The program will perform this task using the periods of absence recorded in the Entries record under the **Bereavement Leave** tab.

When an employee is calculated via the Individual Calculation screen the program will automatically highlight the weeks.

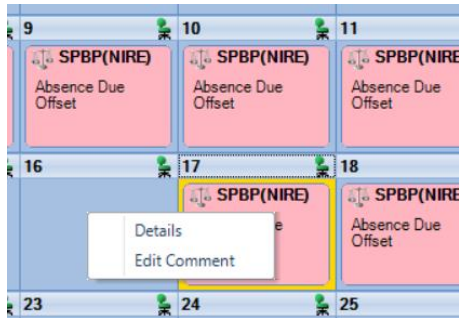
The appropriate **Key** and **Legend** will be displayed in the Absence Calendar.



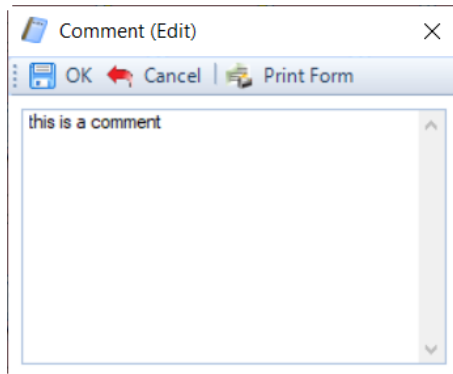
Comments

For any day of any absence type highlighted on the calendar you can add a comment. This comment is separately recorded for each day.

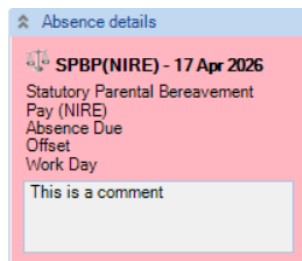
Left mouse click to select the day then right click and select **Edit Comment**.



You will then see the following screen to type in your comment and select **OK** to save.



Once the comment is saved, with the day highlighted, it displays under the **Absence Details** on the bottom right of screen.



The **Comment** shows as a notepad icon on the calendar day with the **Comment**.

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
29 Mar		30	31	1 Apr	2	3	4
5 Apr - 4 Apr							
5 Apr							
5 Apr - 11 Apr			SPBP(NIRE) Absence Due Offset	SPBP(NIRE) Absence Due Offset	SPBP(NIRE) Absence Due Offset	SPBP(NIRE) Absence Due Offset	SPBP(NIRE) Absence Due Offset
12 Apr - 18 Apr	SPBP(NIRE) Absence Due Offset	SPBP(NIRE) Absence Due Offset				SPBP(NIRE) Absence Due Offset	SPBP(NIRE) Absence Due Offset
19 Apr - 25 Apr	SPBP(NIRE) Absence Due Offset	SPBP(NIRE) Absence Due Offset	SPBP(NIRE) Absence Due Offset	SPBP(NIRE) Absence Due Offset	SPBP(NIRE) Absence Due Offset		
26 Apr - 2 May							
						1 May	2

These Comments will also appear on Standard reports.

Converting

To create a brought forward record for Statutory Parental Bereavement Pay (NIRE) you **must** have all the relevant information before you can begin, as you cannot just enter an amount.

Information required:

- Date of child's death
- Is this for miscarriage
- Employees workplace postcode
- PBPP Start date
- PBPP End date
- Periods of Leave – to enter under the Bereavement Leave tab
- AWE
- Already Paid To Date
- Already Paid This Year

Then it is simply a matter of creating the Entries record, recording the Weeks under the Bereavement Leave tab that have already been paid for Statutory Parental Bereavement Pay (NIRE) and then Converting. You are then able to record the Weeks under the Entries records Bereavement Leave tab for the current and future periods. With the history in place the program will be able to apply the correct HMRC rules.

The process is as follows:

- Now you need to open the **Pay Run** and select the **Run Date** for the first period you want to run the payroll.
- Next, click on the **Calculations** button then double click on the Employee to open their **Individual Calculation** screen to enter historical Absence records.
- When you click on the **Absence Rec** button on the **Individual Calculation** screens toolbar and you will be prompted for the **Working Pattern**.
- If you did not enter the **Initial AWE** when creating the Employee record, in the Absence Recording you will need to click on the **Options** button and under the **Initial Settings** tab enter the **AWE**. This will be used for the Absence calculations as there are no calculation records.

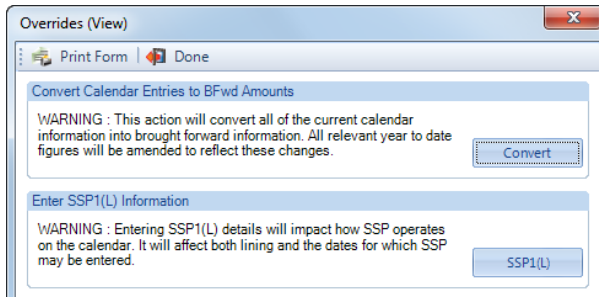
- On the toolbars select **SPBP(NIRE)**
- Next, create the Entries record by clicking on the **Add** button under **Statutory Parental Bereavement Pay (NIRE) entries**.

- Under the **Details** tab complete the information, minimum is **Date of child's death, Is this for miscarriage, Employees workplace postcode, PBPP Start Date** and **PBPP End Date**.

- Under the **Payments** tab check the **Average Weekly Earnings**, this will be picked up from the **Initial AWE**. If it needs adjusting either tick **Override AWE** and enter the value under **Average Weekly Earnings** or use the **Backpay Adjust** box.

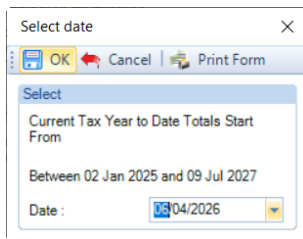
- Tick one of the Auto Pay types under the **Options** tab.
- Under the **Bereavement Leave** tab, enter the weeks of SPBP(NIRE) that have already been paid to the employee.
- Now **OK** the **Statutory Parental Bereavement Pay (NIRE) Entry** screen to save the record.

- Then click on the **Overrides** button on the toolbar and then click on the **Convert** button.



- If you have set a password, under the **Data** tab then **Passwords**, input the password here and click **OK**.
- This next screen asks for the date from which you wish to include in the current tax year to date figures. This will normally be the first day of the absence paid in the current tax year, which may be the 6th April.

Note: If you have a client payroll where it is classed as TUPE, then you would select the date that the company has been transferred. You can discuss this with Payroll Support.



- With the correct date selected, click on the **OK** button.
- You will then be presented with the following screen:



- The top of this screen displays basic information for the absence record you are converting in case there are multiple records each one will be shown separately.
- This screen shows the totals for the weeks you have recorded under the Bereavement tab separated into ATG and Offset. Check the figures carefully, in cases of part week payments or spanning tax years, you may need to edit the figures to represent the ACTUAL figures paid to this employee and click on OK.

If this record is spanning tax years then the figures will be:

- **Already Paid This Year** – amounts already paid in current tax year, **make sure you do not include what is due in the current period**
- **Total Already Paid** - amounts already paid for the SPBP(NIRE) record from PBPP Start Date to now, **make sure you do not include what is due in the current period**

- To check the converted figures, you can run a couple of reports – PAYTD/PSYTD under Type Employee, PAP60ER/PSP60ER under Type Year End.
- If you have made a mistake, you can change the weeks recorded under the Bereavement Leave tab as well as the Backpay value and convert as many times as required.
- Once you have the correct figures, whilst in the Absence Recording under **Statutory Parental Bereavement Pay (NIRE) entries** highlight the SPBP(NIRE) record and click on the **Edit** button. Click on the **Options** tab and choose the recording method – **Auto Payment** or **Auto Payment Exact Period**.

Back Pay

This is intended for entering adjustments relating to pay rises which affect the average weekly earnings. Please refer to the HMRC website for further details.

It can also be used if you need to adjust the Average Weekly Earnings calculation. The program applies the HMRC calculation rules, including dealing with irregular Monthly frequency run dates by counting the number of days to determine the number of whole months. For months where there are 30 and 31 days, 15 days or less will be rounded down, and 16 days or more rounded up. For months where there are 28 and 29 days, 14 days or less will be rounded down, and 15 days or more rounded up.

The Backpay Adjustment field is a weekly figure and should be the difference between what you calculate as the Average Weekly Earnings and what the program has calculated.

If you have already paid Statutory Parental Bereavement Pay (NIRE) and need to enter a Backpay value, go to the Employees **Individual Calculation** screen. Click on the **Absence Rec** button, select **SPBP(NIRE)** on the toolbar. Under **Statutory Parental Bereavement Pay (NIRE) entries** highlight the record and click on **Edit**. Select the **Payments** tab change the **Backpay Adjustment** figure. If this already contains a value add the figures together and enter the resulting value. **OK** the entries screen and **OK** the Absence Recording screen, when you calculate the Employee the program will re-calculate the Statutory Parental Bereavement Pay (NIRE) due.

Remember the AWE is used to determine the entitlement; it will pay the lower of the Statutory Parental Bereavement Pay (NIRE) Weekly rate or 90% of AWE.

Changing Dates

The **PBPP End** date can be changed at any time, for this absence type it does not need to be a complete week.

The other dates in particular **Date of child's death** and **PBPP start date** can only be changed if the Absence Calendar does not have any weeks recorded under the Bereavement Leave tab and no Statutory Parental Bereavement Pay (NIRE) has been paid in a prior period.

If you need to change any of these dates and Statutory Parental Bereavement Pay (NIRE) has been paid in a prior period, then you need to convert the record and zero the amounts paid, then correct the dates in the entries record and convert the record again entering the figures that have been paid.

The process is as follows:

- Make a note of the Statutory Parental Bereavement Pay (NIRE) figures – Number of weeks paid, Total Paid to Date, Paid this Tax Year and Paid last Tax Year. Or run the report PAPAM/PSPAM under Type Employee.
- On the toolbar select **SPBP(NIRE)**
- Under **Statutory Parental Bereavement Pay (NIRE) entries** highlight the record click on **Edit**. Go to the **Options tab** and un-tick **Auto Payment**.
- Remove all the recorded weeks from the **Bereavement Leave** tab.
- Now select the **Overrides** button and click on **Convert**, enter the password if requested and then **OK** the date.
- There should be no figures in the **Absence Entry Bfwd Figures** screen, if there are then that means there are still weeks recorded under the Neonatal Leave tab. Once all weeks are removed and the **Absence Entry Bfwd Figures** are all zero click on **OK**.

Brought Forward Totals			
	Already Paid This Year	Already Paid Previous Year	Total Already Paid
ATG :	0.00	0.00	0.00
Offset :	374.36	0.00	374.36

- Now under **Statutory Parental Bereavement Pay (NIRE) entries** highlight the record and click on **Edit**. You will now be able to change the dates, if you are changing the **Date of child's death** check the **Payments** tab with regards to the **Average Weekly Earnings**. Once you have made your changes click on **OK**.
- Under the Bereavement Leave tab record the same weeks that have previously been paid from the **Employees PBPP Start** date that is also in the **Entries** record, ensuring you have selected the correct recording type, **ATG** or **Offset**.
- Now click on the **Overrides** button and select **Convert**. Enter a password if prompted then select the Date as the first day of the first week paid in the current tax year. Click on **OK** you will then see a screen displaying the figures that are going to be converted. Enter the figures that you noted down at the beginning of this process then select **OK**.
- You can now run a couple of reports to check the converted figures - PAYTD/PSYTD and PAPAM/PSPAM under Type Employee, PAP60ER/PSP60ER under Type Year End.
- When you have the correct figures and want to continue calculating using one of the **Auto Payment** options, under **Statutory Parental Bereavement Pay (NIRE) entries** highlight the record click on **Edit**. Go to the **Options** tab and tick which **Auto Payment** you want to use.

Employee Sick whilst on SPBP(NIRE)

If the employee is sick during SPBP(NIRE) and is entitled to SSP then you must pay SSP instead of SPBP(NIRE), please refer to the HMRC website.

You will need to edit the employees SPBP(NIRE) Entries record and delete the record(s) under the Bereavement Leave tab, then highlight the days for SSP.

Calculations

Auto Enrolment

Bereavement Pay (NIRE) that is calculated as add to gross will be automatically included in Qualifying Earnings.

Holiday Schemes

Employer Funded

Under the **Accruals Settings** tab under **Holiday Schemes**, if you have the **Add to Gross Statutory Absence Payments** box ticked the SPBP(NIRE) is be included in the **Holidayable Pay**.

When the holiday scheme is set to calculate average pay or average hourly rate, when the setting to **Exclude periods where Add to gross statutory absence** is ticked, this will exclude weeks where SPBP(NIRE) is paid as ATG.

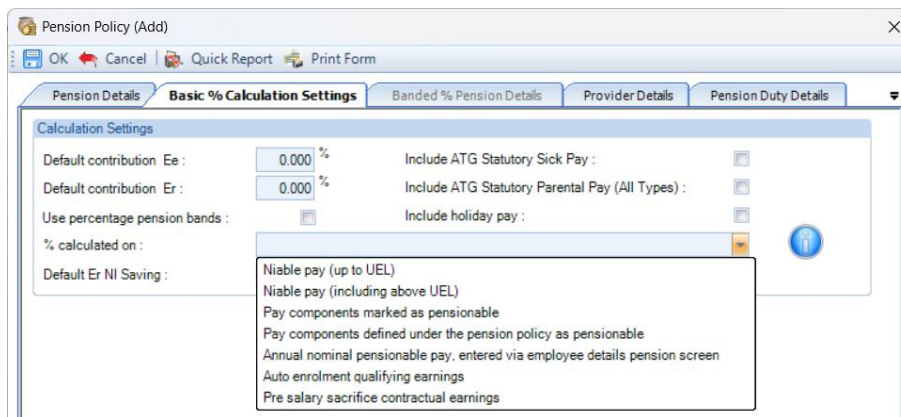
Rolled Up Holiday Pay

When in the current period SPBP(NIRE) is calculated, the average holiday paid calculation will be performed.

Pension Policies

Under the **Basic % Calculation Settings** tab the text for the Include ATG settings have been updated:

- **Include ATG SSP** changed to **Include ATG Statutory Sick Pay**
- **Include ATG SMP, SAP, OSPP, ShPP, SPBP, SNCP** changed to **Include ATG Statutory Parental Pay (All Types)**



When the setting **Include ATG Statutory Parental Pay (All Types)** is selected, will add any add to gross SMP, SAP, OSPP, ShPP, SPBP, SNCP and SPBP(NIRE) to the Pensionable Pay when the **% calculated on** is set as **Pay components marked as pensionable** or **Pay components defined under the pension policy as pensionable**.

The **% calculated on** settings **Niable pay (up to UEL)**, **Niable Pay (including above UEL)**, **Auto enrolment qualifying earnings** and **Pre salary sacrifice contractual earnings** already includes ATG SMP, SAP, OSPP, ShPP, SPBP, SNCP and SPBP(NIRE).

Attachment of Earnings

The SPBP(NIRE) add to gross values are not included in attachable earnings used to calculate AEO's. This is the same situation for SMP, SAP, OSPP, ShPP, SPBP and SNCP.

Bonus Runs

The calculations for Bonus runs have been updated to include the SPBP(NIRE) in the same manner as other absence types such as SPBP.

Prior Period Adjustments

If you process a prior period adjustment for a period where add to gross SPBP(NIRE) was processed, it is included under the **Additions** tab under the **Absence Payments**:

Prior Period Adjustment - 01 May 2026

Reverse Calculate

Components NIC Pensions AEOs Benefits in Kind Student Loans **Additions** Deductions Misc Working

	Already Calculated	Adjustment	Total
Total Pay Components :	1,014.93	500.00	1,514.93
Benefits in Kind :	0.00	0.00	0.00
Holiday Pay :	0.00	0.00	0.00
GU Tax :	0.00	0.00	0.00
GU Employee NI :	0.00	0.00	0.00
GU Student Loans :	0	0	0
GU Pension :	0.00	0.00	0.00
Absence Payments :	117.50	0.00	117.50
Pay Spines :	0.00	0.00	0.00

OK Cancel

Remember this value cannot be adjusted or reversed.

Advancing Periods

Like other absence types, you can pay Statutory Parental Bereavement Pay (NIRE) past the Payroll Run Date when advancing Pay Periods.

Whilst in the Employees **Individual Calculation** screen go to the **Pay Settings** tab and click on **Pay Periods**.

Individual Calculation

Prev Next Select Quick Report Print Form Done ID: 4

Calculate Next Uncalc Edit Ee Reset Comps Refresh Bfwd Absence Adj PP Override Results Workings

Ee name: Maternity, Michelle NI Number: TA352166D Ee ref: PW-004 **Uncalculated**

Calculations

- Components
- Pay Settings**
- Results

Pay Settings

Status

(Normal)

Absent

Suspended

Holiday

Notes

Holiday Pay

Record Holiday Schemes Taken TP:

Holiday Scheme

Days: 0

Pay: 0.00

Pay

Rate: 0

Pay periods: 0

Pay: 0.00

Settings

Tax code: D0

Week/ month 1:

Main letter: A

Second letter:

Settings

Tax advance periods: 0

Additional NI periods: 0

Edit pension contributions:

Edit pay spine pay component retro values:

You will then see the following screen to enter the number of Holiday Periods to advance. Enter the number of **Holiday Periods** and select the **OK** button.

Holiday periods in advance

OK Cancel Print Form

Holiday Periods

Holiday periods:

Holiday Pay

None

Actual amount 0.00 0.00

"Use for holiday pay" components added to by number of holiday periods times:

Default values

Values entered for this run

As SPBP(NIRE) is paid using one of the Auto Payment options, all you need to do is **Calculate** the Employee as the program will automatically pay the extra periods of Bereavement Pay (NIRE) due.

Workings

Under the **Absence** tab of the **Workings** screen a row has been added for SPBP(NIRE) to show the Add to Gross and Offset values calculated in the current run:

	A.T.G.	Offset
SSP	0.00	0.00
SAP	0.00	0.00
SMP	0.00	0.00
OSPP (A)	0.00	0.00
OSPP (B)	0.00	0.00
ShPP (A)	0.00	0.00
ShPP (B)	0.00	0.00
SPBP	0.00	0.00
SNCP	0.00	0.00
SPBP (NIRE)	126.92	148.07

Tax Code : 1257L Week/Month 1 : APP : Main Letter : A

Print Form Done

Payslips

These will show the SPBP(NIRE) in the same manner as other absence types, including when the Payslip setting under **Employer\Payslips** called **Print absence where YTD but no TP** is enabled or disabled.

HR Payslip Export

A new column has been added to the HR Payslip Export for Statutory Parental Bereavement Pay (NIRE) called **SPBP(NIRE) Paid**.

Funding

When a payroll data file is in tax year 2026/27 under **Run\Funding** you can enter Funding received from the HMRC for **Parental Bereavement Pay (SPBP(NIRE))**:

Funding Type	Date Received	Amount
Adoption Pay (SAP)		Total = 0.00
Maternity Pay (SMP)		
Ordinary Paternity Pay - Adopt (OSPP(A))		
Ordinary Paternity Pay - Birth (OSPP(B))		
Additional Paternity Pay - Adopt (ASPP(A))		
Additional Paternity Pay - Birth (ASPP(B))		
Shared Parental Pay - Adopt (ShPP(A))		
Shared Parental Pay - Birth (ShPP(B))		
Parental Bereavement Pay (SPBP)		
Neonatal Care Pay (SNCP)		
Parental Bereavement Pay (SPBP(NIRE))		
Tax		
HMRC Internet Filing Incentive		
CIS Deductions Suffered		
Employment Allowance		

PAYE Due

From tax year 2026/27, columns are shown for **SPBP NIRE Recovered** and **SPBP NIRE Compensation** under the **Run\PAYE Due** screen:

PAYE Month	SMP Recov	SMP Comp	SAP Recov	SAP Comp	OSPPP Rec	OSPPP Com	SMPP Recov	SMPP Com	SPBP Recov	SPBP Com	SNCP Rec	SNCP Com	SPBP NIRE	SPBP NIRE	Total Debt	Gross NI	Class 1A NI	Emp All	App Levy	Net NI	Gross Tax	Student Lo	Net Tax	Funding	Total Due	Tax Paid	NI Paid
1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,510.62	468.41	5,979.03	6,977.89	0.00	0.00	0.00	998.86	2,110.20	0.00	2,110.20	0.00	3,109.06	0.00	0.00
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,132.49	266.27	3,398.76	6,761.11	0.00	0.00	0.00	3,362.35	1,922.00	0.00	1,922.00	0.00	5,284.35	0.00	0.00
3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,945.47	88.87	2,034.34	6,516.37	0.00	0.00	0.00	5,482.03	1,795.80	0.00	1,795.80	0.00	7,277.83	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,588.58	823.55	10,512.13	20,355.37	0.00	0.00	0.00	9,843.24	5,828.80	0.00	5,828.80	0.00	15,671.24	0.00	0.00

When you select the **BACS** button within the **PAYE Due** screen the values for SPBP NIRE Recovered and SPBP NIRE Compensation are included in the **NI**:

Confirm BACS Payment ✕

PAYE month :

Tax :

NI :

P32 Reports

The following P32 reports have been updated to include SPBP NIRE Recovery and SPBP NIRE Compensation:

- PAP32TOT\PSP32TOT
- PAP32TSL\PSP32TSL
- PAP32QUT\PSP32QUT
- PAP32QSL\PSP32QSL
- PAP32LET\PSP32LET

Utilities

Query Wizard

The Report Types **Ee Run Balances** and **Ee YTD Balances** have been updated to include SPBP(NIRE) Add to Gross and Offset fields:

New query wizard ✕

Step 1 - Select the report type required.

Please select the section which is the core of the information you require. Note: the availability of certain items of information will depend on the report type selected.

Report Type

- Ee Current Run Pay Comps
- Ee Details
- Ee NIC Run Balances
- Ee NIC YTD Balances
- Ee Pension Details
- Ee Pension History
- Ee Permanent Pay Comp
- Ee Prev Runs Pay Comps
- Ee Run Balances
- Ee YTD Balances

Pay Gap Extracts

Under **Utilities\Pay Gap Extract\Settings** when you **Add** or **Edit** an extract under the **Options** tab **Statutory Parental Bereavement Pay** will include **SPBP** and **SPBP(NIRE)** for all three types:

The screenshot shows the 'Pay Gap Extract (Edit)' window. The 'Options' tab is active, displaying a table with the following columns: Description, Selected, and an empty column. The 'Include Units' section is expanded, and the following items are listed with checkboxes:

Description	Selected	
Include Units	<input checked="" type="checkbox"/>	
Branch	<input type="checkbox"/>	
Department	<input type="checkbox"/>	
Cost Centre	<input type="checkbox"/>	
Expatriate	<input type="checkbox"/>	
NI Number	<input type="checkbox"/>	
Employee Type	<input type="checkbox"/>	
Sub Contractor	<input type="checkbox"/>	
Frequency	<input type="checkbox"/>	
Statutory Sick Pay	<input type="checkbox"/>	
Statutory Maternity Pay	<input type="checkbox"/>	
Statutory Paternity Pay	<input type="checkbox"/>	
Statutory Adoption Pay	<input type="checkbox"/>	
Shared Parental Pay	<input type="checkbox"/>	
Statutory Parental Bereavement Pay	<input checked="" type="checkbox"/>	
Statutory Neonatal Care Pay	<input type="checkbox"/>	

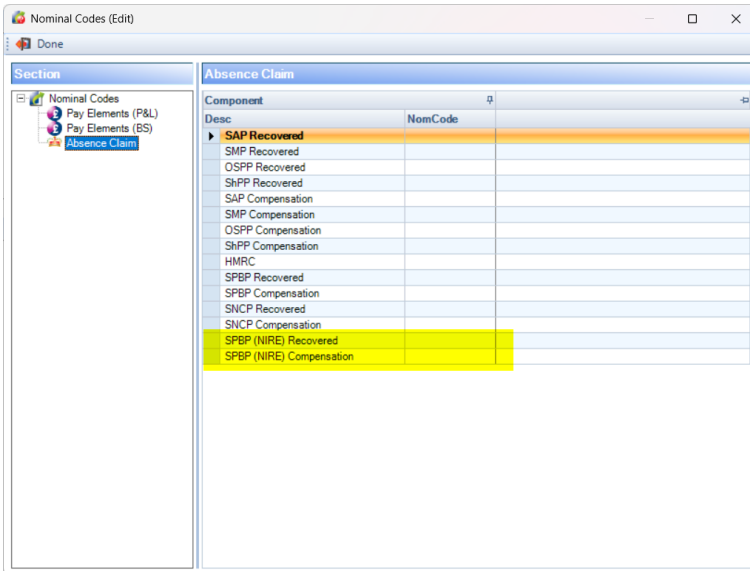
Nominal Export

Under **Utilities\Nominal Export\Nominal Codes** you can enter the Nominal codes for **SPBP (NIRE)** added.

The screenshot shows the 'Nominal Codes (Edit)' window. The 'Pay Elements (P&L)' tab is active, displaying a table with the following columns: Component, Desc, and NomCode. The 'SPBP (NIRE) added' row is highlighted in yellow, showing the nominal code 'SPBPNIREAdd'.

Component	Desc	NomCode
Grossed Up Tax This Run	GUTax	
Employee NI Paid by Employer	GUNI	
Grossed up Student Loans	GUSL	
Grossed up NI Reduction		
Grossed up Employee Contributions	GU Pension	
SSP added	SSP	
SMP added	SMP	
SAP added	SAP	
SPP added	SPP	
ShPP added	ShPP	
Holiday Pay		
Employer NI	ErNI	
Employer Pension Contributions		
Total Additions Components	TotalAdditions	
Benefits in Kind		
Spine Pay		
Spine Retro		
SPBP added		
SNCP added		
SPBP (NIRE) added	SPBPNIREAdd	
BIK (Car)		
BIK (Fuel)		
BIK (General Expense)		
BIK (Incidental Overnight Expense)		
BIK (Other Items (Income Tax))		
BIK (Relocation (Qualifying))		
BIK (Vans and Fuel)		
BIK (Assets - Transferred)		

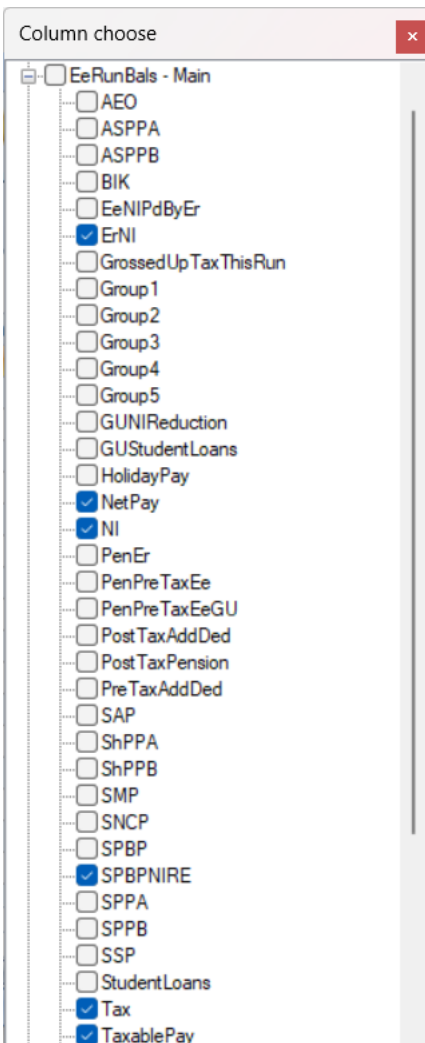
When under **Utilities\Nominal Export\Configure** the setting **Include absence claims** is enabled, then under **Utilities\Nominal Export\Nominal Codes** you can enter the Nominal codes for **SPBP (NIRE) Recovered** and **SPBP (NIRE) Compensation**.



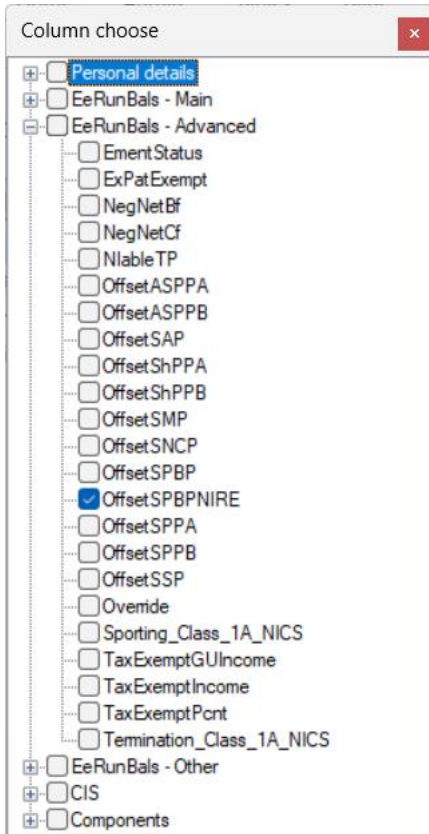
These will then appear in the Nominal Export when there are values processed in the Run date selected.

Payroll Run Export (PRE)

Under the Column chooser we have added **SPBPNIRE** add to gross to the **EeRunBals - Main** section:

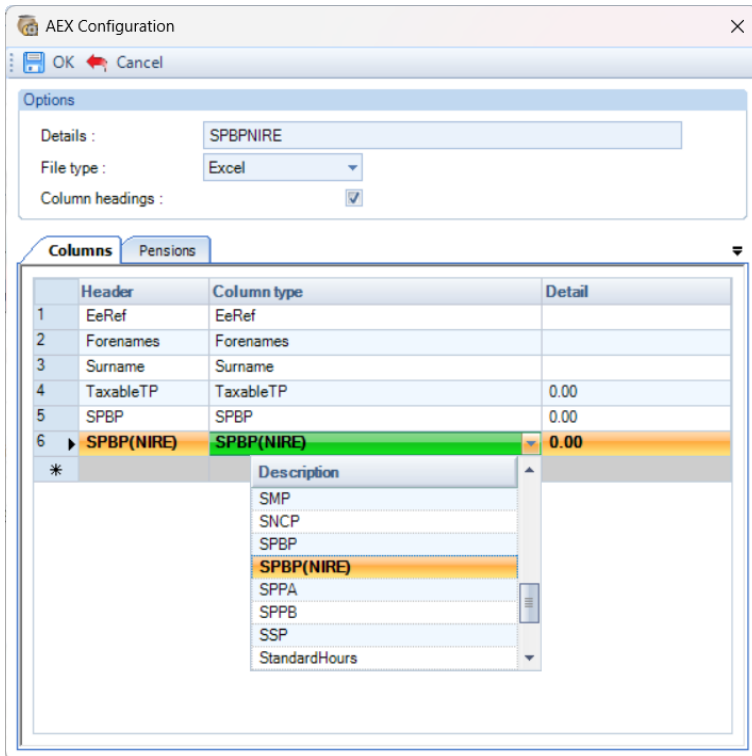


And **OffsetSPBPNIRE** to the **EeRunBals – Advanced** section:



AEX

Under **Utilities\AEX\Configuration** you can add **SPBP(NIRE)** under Columns, this provides the add to gross value:



Standard Report Changes

Report	Status	Type	Description
PAPENPOL\PSPENPOL	Amended	Pension	Added the text SPBP(NIRE)
PACONCRN\PSCONCRN	Amended	Employee	Added a row for SPBP(NIRE) this period
PACRN1\PSCRN1	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
PACRNBD\PSCRNBD	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
PACRNC\PSCRNC	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
PACRND\PSCRND	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
PACRNPM\PSCRNPM	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
PACRNPS\PSCRNPS	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
PACRNRC\PSCRNRC	Amended	Employee	Added absence type SPBP(NIRE)
PACRN3\PSCRN3	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
PACRNT\PSCRNT	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
PACRS690\PSCRS690	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
PAEEDETL\PSEEDETL	Amended	Employee	Under Absence section added SPBP(NIRE) YTD
PAEOPYL\PSEOPYL	Amended	Employee	Under Absence section added SPBP(NIRE) YTD
PAEXCPAY\PSEXCPAY	Amended	Employee	Under Absence added SPBP(NIRE) ATG
PAEXCRUN\PSEXCRUN	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
PAPAM\PSPAM	Amended	Employee	Added SPBP(NIRE)
PARCPSL\PSRCPSL	Amended	Employee	Added row for SPBP(NIRE)
PARNLBD\PSRNLBD	Amended	Employee	Added SPBP(NIRE) ATG to SPAM column
PARUNSL2\PSRUNSL2	Amended	Employee	Added SPBP(NIRE) ATG to SPAM column
PARUNSLC\PSRUNSLC	Amended	Employee	Added SPBP(NIRE) ATG to SPAM column
PARUNSLD\PSRUNSLD	Amended	Employee	Added SPBP(NIRE) ATG to SPAM column
PAYTD\PSYTD	Amended	Employee	Added tax year 2026/27, added column for SPBP(NIRE)
PAYTDDIF\PSYTDDIF	Amended	Employee	Added column for SPBP(NIRE)

Report	Status	Type	Description
PAEPS\PSEPS	Amended	Employer	Added SPBP(NIRE) Recovered and Compensation for tax year 2026/27 onwards
PAERDETL\PSERDETL	Amended	Employer	Under Absence Default recording methods added SPBP(NIRE)
PAFPSEEF\PSFPSEEF	Amended	Employer	Added row for SPBP(NIRE) from tax year 2026/27 onwards
PAFPSSUM\PSFPSSUM	Amended	Employer	Added row for SPBP(NIRE) from tax year 2026/27 onwards
PAFPSYTD\PSFPSYTD	Amended	Employer	Added row for SPBP(NIRE) from tax year 2026/27 onwards
PABRYTD\PSBRYTD	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PACONRUN\PSCONRUN	Amended	Payroll Run	Added row for SPBP(NIRE)
PACSTT4\PSCSTT4	Amended	Payroll Run	Added rows for SPBP(NIRE) Add to gross and Offset
PAPAMRN2\PSPAMRN2	Amended	Payroll Run	Added SPBP(NIRE)
PAPAMRUN\PSPAMRUN	Amended	Payroll Run	Added SPBP(NIRE)
PAPCGRN\PSPCGRN	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARCP1\PSRCP1	Amended	Payroll Run	Added row for SPBP(NIRE)
PARCPYTD\PSRCPYTD	Amended	Payroll Run	Added row for SPBP(NIRE)
PARGUT4\PSRGUT4	Amended	Payroll Run	Added rows for SPBP(NIRE) Add to gross and Offset
PARN6YTD\PSRN6YTD	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARN7YTD\PSRN7YTD	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARNCST4\PSRNCST4	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARNCYTD\PSRNCYTD	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column

Report	Status	Type	Description
PARNPCSP\PSRNPCSP	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARNPSBD\PSRNPSBD	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARNPSTD\PSRNPSTD	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARNS690\PSRNS690	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARNSP3\PSRNSP3	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARNSP4\PSRNSP4	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARUN2\PSRUN2	Amended	Payroll Run	Added SPBP(NIRE) Add to gross and Offset to the column Absence Pay and Offset
PARUN3\PSRUN3	Amended	Payroll Run	Added SPBP(NIRE) Add to gross and Offset to the column Absence Pay and Offset
PARUN4\PSRUN4	Amended	Payroll Run	Added SPBP(NIRE) Add to gross and Offset to the column Absence Pay and Offset
PARUN5\PSRUN5	Amended	Payroll Run	Added SPBP(NIRE) Add to gross and Offset to the column Absence Pay and Offset
PARUN6\PSRUN6	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARUN7\PSRUN7	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARUN8\PSRUN8	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARUNPS\PSRUNPS	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARUNRC\PSRUNRC	Amended	Payroll Run	Added absence type SPBP(NIRE)
PARUNT10\PSRUNT10	Amended	Payroll Run	Added rows for SPBP(NIRE) Add to gross and Offset
PARUNT3\PSRUNT3	Amended	Payroll Run	Added rows for SPBP(NIRE) Add to gross and Offset

Report	Status	Type	Description
PARUNT4\PSRUNT4	Amended	Payroll Run	Added rows for SPBP(NIRE) Add to gross and Offset
PARUNT7\PSRUNT7	Amended	Payroll Run	Added rows for SPBP(NIRE) Add to gross and Offset
PARUNTPS\PSRUNTPS	Amended	Payroll Run	Added rows for SPBP(NIRE) Add to gross and Offset
PARUNYTD\PSRUNYTD	Amended	Payroll Run	Added SPBP(NIRE) Add to gross and Offset to the column Absence Pay and Offset
PASPAMS\PSSPAMS	Amended	Payroll Run	Added columns for SPBP(NIRE) Add to gross and Offset, added SPP(A) and SPP(B) together, added ShPP(A) and ShPP(B) together.
PASUMM1\PSSUMM1	Amended	Payroll Run	Added row for SPBP(NIRE)
PASUMM2\PSSUMM2	Amended	Payroll Run	Added row for SPBP(NIRE)
PASUMM3\PSSUMM3	Amended	Payroll Run	Added row for SPBP(NIRE)
PAP11\PSP11	Amended	P Series	Added SPBP(NIRE) to the SPAMBN column
PAP32LET\PSP32LET	Amended	P Series	Added SPBP(NIRE) to the NIC field and Funding
PAP32OLD\PSP32OLD	Amended	P Series	Added 2026/27 P32 to the report which includes SPBP(NIRE)
PAP32QSL\PSP32QSL	Amended	P Series	Added columns for SPBP(NIRE) Comp and Recovered, updated Net NICs and Total Due, Funding updated to include SPBP(NIRE) Funding.
PAP32QUT\PSP32QUT	Amended	P Series	Added columns for SPBP(NIRE) Comp and Recovered, updated Net NICs and Total Due, Funding updated to include SPBP(NIRE) Funding.
PAP32TOT\PSP32TOT	Amended	P Series	Added columns for SPBP(NIRE) Comp and Recovered, updated Net NICs and Total Due, Funding updated to include SPBP(NIRE) Funding.
PAP32TSL\PSP32TSL	Amended	P Series	Added columns for SPBP(NIRE) Comp and Recovered, updated Net NICs and Total Due, Funding updated to include SPBP(NIRE) Funding.
PAP35\PSP35	Amended	P Series	Added column for SPBP(NIRE)

Report	Status	Type	Description
PAP35L\PSP35L	Amended	P Series	Added column for SPBP(NIRE)
PASPAMSY\PSSPAMSY	Amended	P Series	Added columns for SPBP(NIRE) Added, Offset and Recover
PANIPARA\PSNIPARA	Amended	Misc	Added SPBP(NIRE) rate from 2026/27

Custom Reporting

Template	Status	Type	Description
Template_Employee_C ombinedGrossToNet_Fr ee-Form	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
Template_Employee_C ombinedGrossToNet_T abular	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
Template_Payroll Run_GrossToNet_Free- Form	Amended	Payroll Run	Added SPBP(NIRE) ATG to Absence Pay column
Template_Payroll Run_GrossToNet_Tabul ar	Amended	Payroll Run	Added SPBP(NIRE) ATG to Absence Pay column

New Fields for Reporting

Database	Table	Field Name
MCPTemp.mdb	tblEeFreqBals	Add_SPBP_NIRE
MCPTemp.mdb	tblEeFreqBals	Offset_SPBP_NIRE
MCPTemp.mdb	tblEeFreqBals	Add_SPBP_NIRE_YTD
MCPTemp.mdb	tblEeFreqBals	Offset_SPBP_NIRE_YTD
Dempay.mdb	EeAbsence_Record	IsMiscarriage
Dempay.mdb	EeAbsence_Record	Ee_Workplace_PostCode
Dempay.mdb	EeAbsence_Record	Override_AWE
Dempay.mdb	EeBals	Add_SPBP_NIRE_YTD
Dempay.mdb	EeBals	Offset_SPBP_NIRE_YTD
Dempay.mdb	EeRunBals	Add_SPBP_NIRE

Database	Table	Field Name
Dempay.mdb	EeRunBals	Offset_SPBP_NIRE
Dempay.mdb	PayrollRuns	SPBP_NIRE
Dempay.mdb	PayrollRuns	SPBP_NIRE_Compensation
Dempay.mdb	PayrollRuns	SPBP_NIRE_Paid
Dempay.mdb	tblYearEnd	SPBP_NIRE
Dempay.mdb	qryLastPeriodsBalances	Add_SPBP_NIRE
Dempay.mdb	qryLastPeriodsBalances	Offset_SPBP_NIRE
Dempay.mdb	qryLastPeriodWithBonusRuns	TotAdd_SPBP_NIRE
Dempay.mdb	qryLastPeriodWithBonusRuns	TotOffset_SPBP_NIRE
Dempay.mdb	IF_RTI_FPS	Statutory_Parental_Bereavement_Pay_NIRE_YTD
Dempay.mdb	IF_RTI_FPS	IsMiscarriage_NIRE
Dempay.mdb	IF_RTI_FPS	Ee_Workplace_Postcode_NIRE
Dempay.mdb	IF_RTI_FPS_Alignment	Statutory_Parental_Bereavement_Pay_NIRE_YTD
Dempay.mdb	IF_RTI_FPS_Alignment	IsMiscarriage_NIRE
Dempay.mdb	IF_RTI_FPS_Alignment	Ee_Workplace_Postcode_NIRE
Dempay.mdb	IF_RTI_EPS	SPBP_NIRE_Recovered_submtd
Dempay.mdb	IF_RTI_EPS	SPBP_NIRE_Comp_submtd
Dempay.mdb	IF_RTI_EPS	SPBP_NIRE_Recovered_tot
Dempay.mdb	IF_RTI_EPS	SPBP_NIRE_Comp_tot

Statutory Sick Pay

Changes from the Employment Rights Act 2025 for Statutory Sick Pay have been implemented with effect from 6th April 2026:

- Removal of the Lower Earnings Limit eligibility check
- Removal of Waiting days – meaning that the employee is paid from the first day of sickness for a normal working day, which impacts the Period of Incapacity for Work (PIW) which is now 1 day
- Rate is the lower of 80% of the employees average weekly earnings or the SSP flat rate
- Transitional Protection – only if an employee is in receipt of SSP as they have been continuously sick spanning the 6th April 2026 and continue to be off sick from 6th April 2026, will they continue to receive the flat rate of SSP until either of the following:
 - a. Return to work
 - b. Received the maximum of 28 weeks of SSP
 - c. Leave employment
 - d. Start to receive Statutory Maternity Pay

Below are some of the existing rules that still apply:

- Relevant period to calculate the Average Weekly Earnings
- Calculation of SSP which includes a fraction of a penny is rounded up to the next whole penny
- Linked sickness periods will continue to use the first PIW for the AWE
- Maximum of 28 weeks of SSP
- When an employee is in receipt of Statutory Maternity Pay the employee must be paid SMP instead of SSP
- Working Pattern to record Qualifying days
- SSP stops after the employees leave date

For more information, please see the HMRC website.

Important Information

Further changes to the original Statutory Sick Pay guidance, received on 30th December 2025, were released on 11th February 2026 and 11th March 2026. The following scenarios have not been implemented in this release and will be included in a future release:

Backdated Pay Rise

If an employee has been over or under paid which affects the AWE calculation used to determine the Statutory Sick Pay rate, you must check whether there is documentary evidence of an agreement as to the amount that should have been paid during periods used to calculate the AWE. If there is, then use the agreed earnings to calculate the AWE, otherwise use the actual earnings.

Currently, IPP uses the actual earnings to calculate the Average Weekly Earnings. In a future release we will add the ability to override the Average Weekly Earnings.

Until the ability to override the Average Weekly Earnings is available, if this situation occurs, you will need to manually calculate the Average Weekly Earnings and process the difference via a pay component.

Long term sickness where the employee is not entitled to Statutory sick pay

If an employee has been on long term continuous sickness that started prior to 22nd September 2025 up to and including the 6th April 2026, where prior to the 6th April 2026 the employee was not entitled to SSP, no SSP is due from the 6th April 2026.

Currently, IPP will pay SSP from the 6th April 2026. This will be updated in a future release.

Until this release is available, if this situation occurs, do not record the Sick days in the Absence calendar from the 6th April 2026. These sick days can be retrospectively added when the release is available.

Linked PIW's and less than 4 sick days spanning 6th April 2026

Currently, if an employee is off sick for less than 4 days spanning 6th April 2026 which links to a previous period of sickness and Sunday 5th April 2026 is a Qualifying day which counts as a Waiting Day, Sunday 5th April 2026 is being paid but shouldn't be, this will be fixed in a future release.

Until this release is available, if this situation occurs, you will need to manually calculate the SSP due and adjust via a pay component. Please be aware that when the release is available the SSP will be re-calculated and deduct the paid Waiting Day. We recommend adding an employee diary alarm to remind you after installing the future release to check the SSP calculated.

National Insurance Tables

Tax Year	Applied From	Description	Value
2026	06 Apr 2026	SAP Higher Rate	90.00%
2025	06 Apr 2025	SAP Lower Weekly Rate	£194.32
2024	06 Apr 2024	SAP Recovery Rate	92.00%
2023	06 Jan 2024	SAP Compensation	9.00%
2023	06 Apr 2023	SHPP A Rate	£194.32
2022	06 Nov 2022	SHPP B Rate	£194.32
2022	06 Jul 2022	SMP Higher Rate	90.00%
2022	06 Apr 2022	SMP Lower Weekly Rate	£194.32
2021	06 Apr 2021	SMP Recovery Rate	92.00%
2020	06 Apr 2020	SMP Compensation	9.00%
2019	06 Apr 2019	OSPP A Rate	£194.32
2018	06 Apr 2018	OSPP B Rate	£194.32
2017	06 Apr 2017	SPBP Rate	£194.32
2016	06 Apr 2016	SPBP (NIRE) Rate	£194.32
2015	06 Apr 2015	SNCP Rate	£194.32
2014	06 Apr 2014	SSP Percentage of AWE	80.00%
2013	06 Apr 2013	SSP Flat Rate	£123.25
2012	06 Apr 2012		

Under the **National Insurance Tables**, you will see the flat rate of SSP and the Percentage used to determine the rate of SSP, which is the lower of 80% of AWE or the SSP flat rate.

Absence Calendar

There are no changes to the following:

- Recording sick days in the absence calendar
- Convert brought forward
- Using Initial AWE when there are not enough calculation records for the program to calculate the AWE

Continue to record sick days in the absence calendar as normal, the program will automatically apply the new rules.

Absence Details

PIW Totals		
	ATG	Offset
Calced :	0.00	86.34
Paid :	0.00	0.00
Due :	0.00	86.34
No of weeks :	0.75	
AWE :	143.8915	
80.00% of AWE :	115.1132	

For sick days from the 6th April 2026, in the **Absence Calendar** when you right click on a Sick day and select **Details** under the **Totals** tab you will see the **80% of AWE** that has been calculated from the **AWE**.

Initial Average Weekly Earnings

The Initial Average Weekly Earnings will continue to be used when there are not enough calculation records for the program to calculate the Average Weekly Earnings.

The **Initial AWE** can be entered via the:

- New Employee Wizard:

- Individual Calculation screen\Absence Rec\Options\Initial Settings:

Real Time Information

NINO Verification Request

There are no changes to the schema this year.

DPS Notifications

Standard

There are no changes to these downloads for tax year 2026/27.

CIS

There are no changes to the existing downloads for CIS notifications.

Employer Payment Summary

There is a new schema in place for tax year 2026/27.

From tax year 2026/2027 onwards, when creating an EPS submission there are new fields for Statutory Parental Bereavement (NIRE) Recovery and Compensation:

Desc	Total	PrevAdj	Submit
SMP Recovered	0.00	0.00	0.00
NIC Compensation On SMP	0.00	0.00	0.00
SAP Recovered	0.00	0.00	0.00
NIC Compensation On SAP	0.00	0.00	0.00
SPP Recovered	0.00	0.00	0.00
NIC Compensation On SPP	0.00	0.00	0.00
ShPP Recovered	0.00	0.00	0.00
NIC Compensation On ShPP	0.00	0.00	0.00
SPBP Recovered	0.00	0.00	0.00
NIC Compensation On SPBP	0.00	0.00	0.00
SPBP (NIRE) Recovered	9688.58	0.00	9,688.58
NIC Compensation On SPBP (NIRE)	823.55	0.00	823.55
SNCP Recovered	0.00	0.00	0.00
NIC Compensation On SNCP	0.00	0.00	0.00
CIS Deductions Suffered	0.00	0.00	0.00

From tax year 2026/2027 onwards, when claiming Employment Allowance 'de minimus state aid' no longer applies. Therefore, the EPS wizard has been updated to remove the tab containing the De minimus State Aid and Sectors including removing the validation to ensure that one sector had been selected.

Full Payment Submission

As usual, there is a new schema in place for tax year 2026/27.

There are no new fields for Student Loan Plan 5, the information will show in the existing fields for Student Loans.

For Statutory Parental Bereavement Pay (NIRE) there are three new fields which are validated when creating the submission:

- Statutory Parental Bereavement Pay NIRE YTD – minimum 0, maximum 999,999.99
- Miscarriage NIRE
- Employee Workplace Postcode NIRE – must be completed when reporting SPBP(NIRE) and must be a valid Northern Ireland postcode

Full Payment Submission Year To Date

There is no new schema for tax year 2025/26, it will use the existing FPS schema for 2025/26.

Under the FPS YTD Employee screen for tax year 2025/26 fields have been added for SNCP and Employee Workplace Postcode.

Under the **YTD Figures** tab:

The screenshot shows the 'FPS YTD Employee (Add)' form with the 'YTD Figures' tab selected. The form includes fields for 'Ref: 1', 'Forename: Variable', 'Surname: Eel/weekly A', and 'NI Number: JT528596A'. The 'YTD Figures' section is divided into several sub-sections:

- Tax/ PAYE:** Tax code: BR, Week 1 / Month 1: , Taxable pay: 2,391.82, Tax: 477.20, Benefits taxed via payroll: 0.00, Student loans: 0, Postgraduate student loans: 0.
- Pensions:** Pre tax contributions: 0.00, Post tax contributions: 0.00.
- Class 1A NICs:** Class 1A NICs: 0.00.
- Statutory Absence:** SMP: 0.00, SAP: 0.00, SPP: 0.00, SPBP: 0.00, SHPP: 0.00, SNCP: 0.00.
- Partner Details:** Initials, Forename 1, Forename 2, Surname, NI Number.

Within the **Statutory Absence** section **SNCP** has been added, the validation is the same as the other statutory absences.

Under the **NI** tab:

The screenshot shows the 'FPS YTD Employee (Add)' form with the 'NI' tab selected. The form includes fields for 'Ref: 1', 'Forename: Variable', 'Surname: Eel/weekly A', and 'NI Number: JT528596A'. The 'NI' section is divided into several sub-sections:

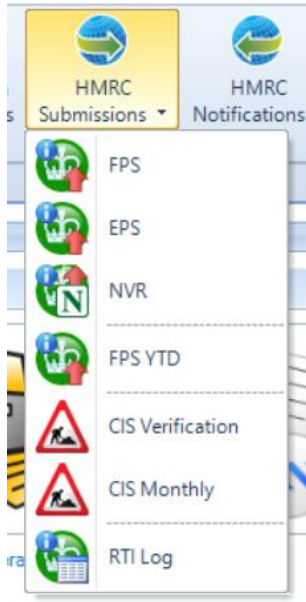
- NI Letter:** A dropdown menu showing 'A'.
- Miscellaneous:** Aggregated earnings: , Workplace postcode: .
- NICs YTD:** Gross earnings: 2,391.82, At LEL: 500, LEL to PT: 467.99, PT to UEL: 1,202.85, Ee contributions: 96.23, Er contributions: 272.38.

Within the **Miscellaneous** section **Workplace postcode** has been added, this is mandatory when a Freeport or Investment Zone NI Letter is being reported.

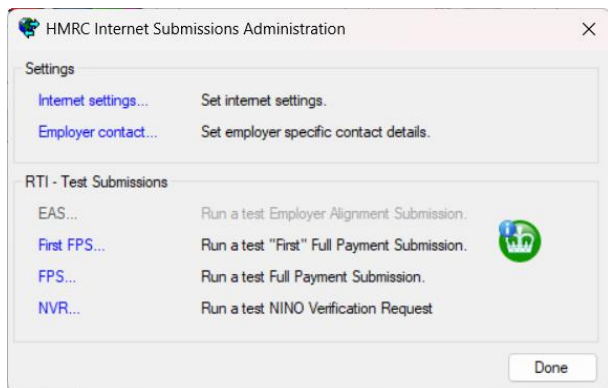
Earlier Year Update

In this release we have removed the Earlier Year Update facility which was for submitting employee year to date differences from their last FPS up to tax year 2019/20. The tax year 2019/20 will automatically be deleted as part of housekeeping to keep six years plus the current tax year.

EYU has therefore been removed from the **HMRC Submissions menu**:



And removed from **RTI - Test Submissions** accessed via **Utilities\Admin Settings**:



Standard Report Changes

Report	Status	Type	Description
PAEPS\PSEPS	Amended	Employer	Added SPBP(NIRE) compensation and recovery from tax year 2026/2027. Removed Employment allowance state aid items from tax year 2026/2027.
PAFPSEEF\PSFPSEEF	Amended	Employer	Added row for SPBP(NIRE) from tax year 2026/27 onwards
PAFPSSUM\PSFPSSUM	Amended	Employer	Added row for SPBP(NIRE) from tax year 2026/27 onwards

Report	Status	Type	Description
PAFPSYTD\PSFPSYTD	Amended	Employer	Added row for SPBP(NIRE) from tax year 2026/27 onwards

P60's

IPP has been updated to produce P60s for tax year 2025/26 which includes SNCP, new reports have been added.

P60 Substitute forms

For tax year 2025/26, the P60 substitute forms have been updated to meet the HMRC's specification RD1 P60 guidance, for the following:

- Report PAP60P26\PSP60P26
- myePayWindow eP60s

HR P60 Export

This facility has been updated to export the P60 information for tax year 2025/26, which includes a new column called SNCP Paid which includes the Add to Gross and Offset values.

Custom Reporting

A new P60 template has been added for tax year 2025/26, called [Template_Year_End_P60_2025_2026.report](#).

Standard Report Changes

Report	Status	Type	Description
PAP60ER\PSP60ER	Amended	Year End	Updated for 2025/26.
PAEP6019\PSEP6019	Deleted	Year End	Prolog P60 format for 2018/19
PAKP6019\PSKP6019	Deleted	Year End	Prolog P60 format for 2018/19
PAMP6019\PSMP6019	Deleted	Year End	Master Mailer P60 format for 2018/19
PAP14P19\PSP14P19	Deleted	Year End	P14/P60 Laser for 2018/19
PAP60H19\PSP60H19	Deleted	Year End	P60 format for 2018/19
PAP60P19\PSP60P19	Deleted	Year End	HMRC Approved P60 format for 2018/19
PADP6026\PSDP6026	New	Year End	New P60 report for 2025/26, for Datagraphic stationery layout LE(P)
PAEP6026\PSEP6026	New	Year End	New P60 report for 2025/26.
PAMP6026\PSMP6026	New	Year End	New P60 report for 2025/26.
PAP60H26\PSP60H26	New	Year End	New P60 report for 2025/26.
PAP60P26\PSP60P26	New	Year End	New P60 report for 2025/26.

Bureau Management System (BMS) – Billing

Statutory Parental Bereavement Pay – Northern Ireland

When generating draft bills for a payroll run price list for **Bereavement** the calculation for the number of employees with absence values being processed in the current run which includes add to gross and offset, has been updated to include **SPBP** and **SPBP(NIRE)**.

This change affects generating Draft bills, which are used to generate the final bills.

Holidays

Under **Home\Holidays** the bank holidays for UK, England and Wales, Scotland and Northern Ireland have been updated up to and including 2027.

P11D Module

In this release you can close the P11D year 2024/25, and process P11Ds for year 2025/26 including online submissions.

Remember HMRC no longer accept paper returns, the P11D and P11DB reports within the software are for internal use only and to provide employees with details of their benefits.

If you need to amend P11Ds or the P11D(b) after they have been submitted successfully online, HMRC do not accept further online submissions, so they need to be corrected via the HMRC website:

- P11D Correction form - <https://tax.service.gov.uk/submissions/new-form/tell-hmrc-about-changes-to-p11d-expenses-and-benefits>
- P11D(B) Correction form - <https://tax.service.gov.uk/submissions/new-form/declare-amendments-to-class-1a-national-insurance-contributions-p11db>

Important Information – Loans

We are currently awaiting confirmation from HMRC for the Average Interest Rate, currently we have set this as 3.75% which is the same as the Actual Interest Rate. However, until the rate has been clarified, you must **not** calculate employees P11Ds with Loans.

P11D Submissions

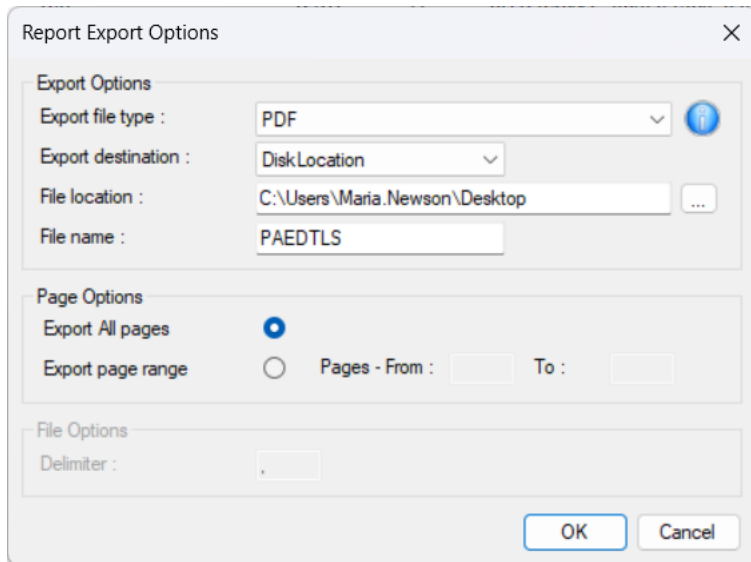
New schema is in place for P11D year 2025/26.

Standard Report Changes

Report	Status	Type	Description
PAP11D\PSP11D	Amended	P11D	P11D for P11D year 2025/26. Only includes calculated records. To provide information to employees only.
PAP11DB\PSP11DB	Amended	P11D	P11DB for P11D year 2025/26, for internal use only.
PAP11D24\PSP11D24	New	P11D	P11D for P11D year 2024/25. To be produced for P11D year 2024/25 only.

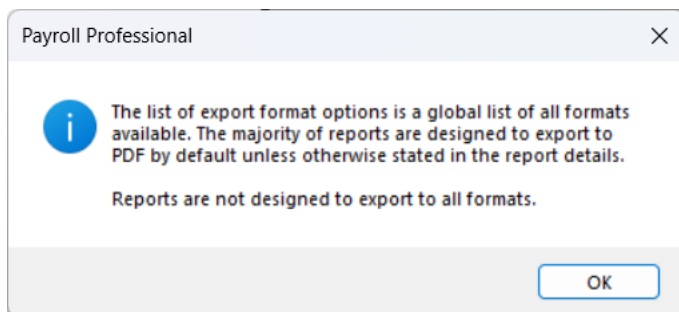
Program Changes

Reporting – Export Reports



The screenshot shows the 'Report Export Options' dialog box. It is divided into three sections: 'Export Options', 'Page Options', and 'File Options'. In the 'Export Options' section, 'Export file type' is set to 'PDF' with an information icon to its right. 'Export destination' is 'Disk Location', 'File location' is 'C:\Users\Maria.Newson\Desktop', and 'File name' is 'PAEDTLS'. In the 'Page Options' section, 'Export All pages' is selected with a radio button, and 'Export page range' is unselected. In the 'File Options' section, the 'Delimiter' is set to a comma. 'OK' and 'Cancel' buttons are at the bottom right.

An information button has been added to the Report Export screen regarding the Export file type. When you select the information button the following screen appears.

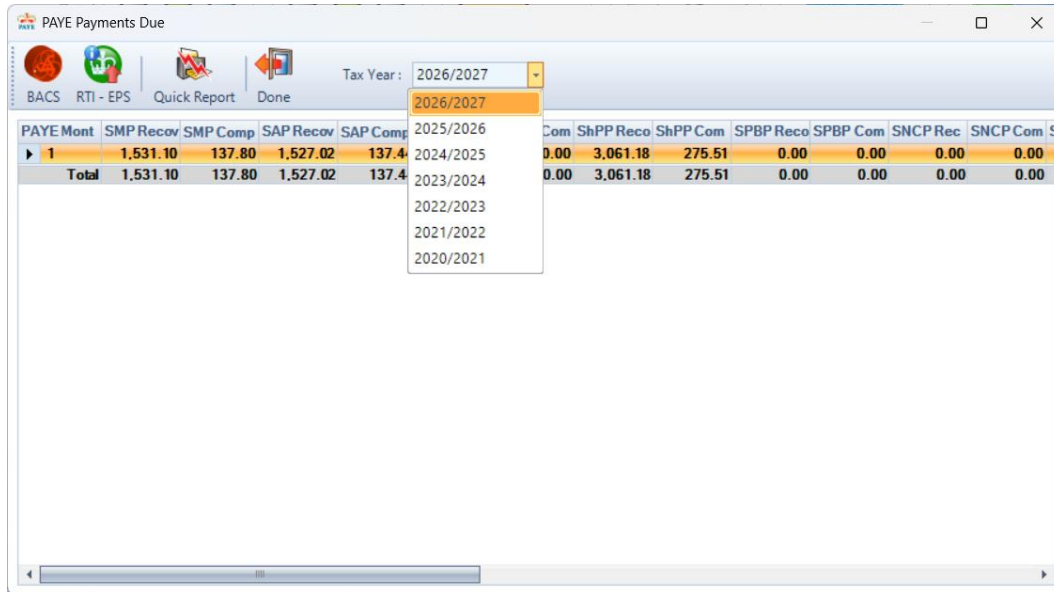


The screenshot shows the 'Payroll Professional' information dialog box. It features a blue information icon on the left. The text reads: 'The list of export format options is a global list of all formats available. The majority of reports are designed to export to PDF by default unless otherwise stated in the report details. Reports are not designed to export to all formats.' An 'OK' button is located at the bottom right.

Enhancements

PAYE Due and Employer Payment Submission

Under **Run\PAYE Due** in addition to the current tax year and one previous tax year, you are now able to view up to six closed tax years when the payroll data file has this historic information:

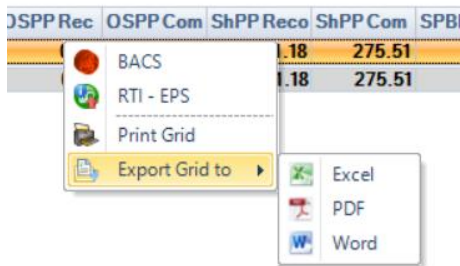


The screenshot shows the 'PAYE Payments Due' window. At the top, there are icons for BACS, RTI - EPS, Quick Report, and Done. The 'Tax Year' dropdown is currently set to '2026/2027' and is open, showing a list of tax years from 2020/2021 to 2026/2027. Below the dropdown is a table with columns for PAYE Mont, SMP Recov, SMP Comp, SAP Recov, SAP Comp, and various tax codes (Com, ShPP Reco, ShPP Com, SPBP Reco, SPBP Com, SNCP Rec, SNCP Com). The table shows data for 2025/2026, 2024/2025, and 2023/2024, with a 'Total' row at the bottom.

PAYE Mont	SMP Recov	SMP Comp	SAP Recov	SAP Comp	2025/2026	Com	ShPP Reco	ShPP Com	SPBP Reco	SPBP Com	SNCP Rec	SNCP Com
1	1,531.10	137.80	1,527.02	137.4	0.00	3,061.18	275.51	0.00	0.00	0.00	0.00	0.00
Total	1,531.10	137.80	1,527.02	137.4	0.00	3,061.18	275.51	0.00	0.00	0.00	0.00	0.00

As part of this change, you can also create and submit an EPS for PAYE Month 12 for the additional closed tax years.

The right mouse click options have also been added to the grid:



The screenshot shows a right-click context menu over a table grid. The menu options are: BACS, RTI - EPS, Print Grid, and Export Grid to. The 'Export Grid to' option is expanded, showing sub-options for Excel, PDF, and Word.

JSPPP Rec	OSPP Com	ShPP Reco	ShPP Com	SPBP
1.18			275.51	
1.18			275.51	

Auto Enrolment Module – Now Pension Feed

NOW pensions feed has been updated to automatically exclude employees under the age of 16 using the employees date of birth and the Pay Day.

New Bank Report

A new report has been added under type Pay Method called PASANTB2\PSSANTB2 which is for Santander Corporate Connect Bulk Payments.

Technical Changes

Import File Converter (IFC)

IFC under the Utilities toolbar been updated so that the following prerequisites are no longer required:

- Microsoft Access 2010 drivers
- 2007 Office System Driver: Data Connectivity Components (related to a file called Microsoft.ACE.OLEDB.12.0)

Microsoft Access Databases and Drivers

To enable us in a future release to upgrade the Microsoft Access version for databases and drivers, in this release IPP no longer uses the MCPGloss.mdb, all references to this database have been removed.

Further changes will be implemented in future releases, to remove the use of other central access data bases called MCPTemp.mdb and Tax&NI.mdb. We will keep you informed of the changes via the Release notes.

Table Changes

Tax&NI.mdb

This database could be used for reporting and is used within the IPP application.

In this release the following tables have been **copied** from the **Tax&.mdb** to **Lookups\Standard Rates**, **Lookups\Standard Glossary** and **P2Admin**. The tables are still in the Tax&NI.mdb, if you have Custom reports using these tables you do not need update them yet, we will inform you in a future release when they need to be updated.

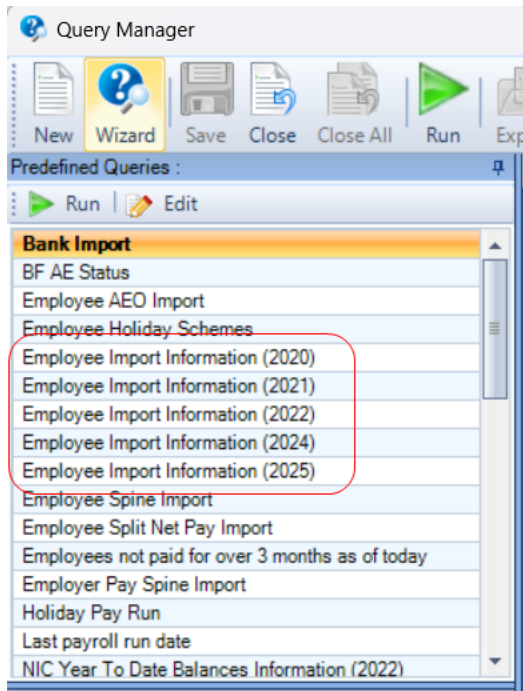
Tax&NI Table Name	P2Admin Table Name	Lookup Name
NI_Bands	tblRates_NI_Band	NI_Bands
NIEeRates	tblRates_NI_Ee_Rate	NI_Ee_Rates
NIErRates	tblRates_NI_Er_Rate	NI_Er_Rates
NIPParameters99	tblRates_NI_Parameters	NI_Parameters
TaxTables	tblRates_Tax_Table_UK	Tax_Tables
TaxTables_Scottish	tblRates_Tax_Table_Scottish	Tax_Tables_Scottish
TaxTables_Welsh	tblRates_Tax_Table_Welsh	Tax_Tables_Welsh
tblAEO_Country	tblLookups_AEO_Country	AEO_Country
tblAEO_Type	tblLookups_AEO_Type	AEO_Type
tblAEO_Type_Country	tblLookups_AEO_Type_Country	AEO_Type_Country
tblAEOAdminCharges	tblRates_AEO_Admin_Charge	AEO_Admin_Charge
tblAEOProtectedRates	tblRates_AEO_Protected_Rate	AEO_Protected_Rate
tblAEORates	tblRates_AEO_Rate	AEO_Rate
tblApprenticeship_Levy	tblRates_Apprenticeship_Levy	Apprenticeship_Levy

Tax&NI Table Name	P2Admin Table Name	Lookup Name
tblBIK_Actual_Interest_Rate	tblRates_BIK_Actual_Interest_Rate	BIK_Actual_Interest_Rate
tblBIK_Car_CO2_Emissions	tblRates_BIK_Car_CO2_Emission	BIK_Car_CO2_Emissions
tblBIK_Car_Electric_Rates	tblRates_BIK_Car_Electric_Rate	BIK_Car_Electric_Rates
tblBIK_Car_Fuel_Scale	tblRates_BIK_Car_Fuel_Scale	BIK_Car_Fuel_Scale
tblBIK_Mileage_Rates	tblRates_BIK_Mileage_Rate	BIK_Mileage_Rates
tblBIK_Misc_Rates	tblRates_BIK_Misc_Rate	BIK_Misc_Rates
tblBIK_Van_Rates	tblRates_BIK_Van_Rate	BIK_Van_Rates
tblClass_1A_NICs	tblRates_Class1A_NICs_Rate	Class_1A_NICs
tblClass_1A_Payroll	tblRates_Class1A_Payroll_Rate	Class_1A_Payroll
tblEmploymentAllowance	tblRates_Employment_Allowance	Employment_Allowance
tblPension_Rate	tblRates_Pension_Rate	Pension_Rate
tblStudentLoanRates	tblRates_Student_Loan_Rate	Student_Loan_Rate
tblTaxCodeUplifts	tblRates_Tax_Code_Uplift	Tax_Code_Uplift

Query Manager

As part of the changes to update the Microsoft access databases and drivers, in this release changes have been made to the **Query Manager** available under the **Utilities** menu. It is no longer possible to have a query using multiple databases, for example the payroll file and T2Data.

An example of this is the Predefined Queries for Employee Import Information, which includes the payroll data file and the T2Data for the Bank information.



A new table called Bank has been added to the payroll data file, when you open Query Manager it copies the Bank information from the T2Data to the payroll data file's Bank table to be able to produce a query that includes Bank information.

All the predefined queries for Employee Import Information have been updated to pick the Bank information up from the new Banks table within the payroll data file.

If you have any custom queries that include multiple databases, they will need to be amended.

Fixes

Web ID	Area	Description of bug
2025009	Auto Enrolment Module	Since 2025 Update 2, under the Open run tab when selecting Download Pension Notifications to obtain Opt Out information from NEST the following error appears 'Error - Object reference not set to an instance of an object.'
2025010	Calculations	Since 2025 Update 2, with the Open Run tab selected if you go to Data\Employer then close the Employer form under the Open Run tab the Close Bonus Run is enabled even if you do not have Bonus Runs enabled under Employer Details.
2017114	Absence	SSP within 39 wks of SMP pay period - if an employee curtails their SMP early to start ShPP, the employee gets SSP instead of SMP.
2016059	Absence	Where employee has variable earnings close to the LEL if they take a period of sickness which starts on a non-working which also happens to be the pay day the average weekly earnings is calculated from first working day rather than first day of PIW. Note – this is not a retrospective fix, it is for new PIWs from 6 th April 2026.

All Report Changes

Report	Status	Type	Description
PACONCRN\PSCONCRN	Amended	Employee	Added a row for SPBP(NIRE) this period
PACRN1\PSCRN1	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
PACRNBD\PSCRNBD	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
PACRNC\PSCRNC	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
PACRND\PSCRND	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
PACRNPM\PSCRNPM	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
PACRNPPA\PSCRNPPA	Amended	Employee	Updated to include Student Loan Plan type 5.
PACRNPS\PSCRNPS	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
PACRNRC\PSCRNRC	Amended	Employee	Added absence type SPBP(NIRE)
PACRNSLS\PSCRNSLS	Amended	Employee	Added new column for Student Loan Plan type 5.
PACRN3\PSCRN3	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
PACRNT\PSCRNT	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
PACRS690\PSCRS690	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
PAEEDTL\PSEEDTL	Amended	Employee	Updated to include Student Loan Plan type 5. Under Absence section added SPBP(NIRE) YTD.
PAEEPYL\PSEEPYL	Amended	Employee	Updated to include Student Loan Plan type 5. Under Absence section added SPBP(NIRE) YTD.
PAEESL\PSEESL\PXEESL	Amended	Employee	Updated to include Student Loan Plan type 5.
PAEESTLS\PSEESTLS	Amended	Employee	Updated to include Student Loan Plan type 5.
PAEXCPAY\PSEXCPAY	Amended	Employee	Under Absence added SPBP(NIRE) ATG
PAEXCRUN\PSEXCRUN	Amended	Employee	Added SPBP(NIRE) ATG to Absence Pay column
PAEXPAT\PSEXPAT	Amended	Employee	Updated expatriate gross up setting description for student loans to include Plan type 5.
PAP45RTI\PSP45RTI	Amended	Employee	If an employee has a student loan plan type 5 without a stop date, this is included in Section 5 – Student Loan deductions to continue

Report	Status	Type	Description
PAP46S\PSP46S	Amended	Employee	Updated for new layout based on format supplied by HMRC from tax year 2021/22, including Plan type 4.
PAPAM\PSPAM	Amended	Employee	Added SPBP(NIRE)
PARCPSL\PSRCPSL	Amended	Employee	Added row for SPBP(NIRE)
PARNSLBD\PSRNSLBD	Amended	Employee	Added SPBP(NIRE) ATG to SPAM column
PARUNSL2\PSRUNSL2	Amended	Employee	Added SPBP(NIRE) ATG to SPAM column
PARUNSLC\PSRUNSLC	Amended	Employee	Added SPBP(NIRE) ATG to SPAM column
PARUNSLD\PSRUNSLD	Amended	Employee	Added SPBP(NIRE) ATG to SPAM column
PAYTD\PSYTD	Amended	Employee	Added tax year 2026/27, added column for SPBP(NIRE)
PAYTDDIF\PSYTDDIF	Amended	Employee	Added column for SPBP(NIRE)
PAEPS\PSEPS	Amended	Employer	Added SPBP(NIRE) compensation and recovery from tax year 2026/2027. Removed Employment allowance state aid items from tax year 2026/2027.
PAERDETL\PSERDETL	Amended	Employer	Updated expatriate gross up setting description for student loans to include Plan type 5. Under Absence Default recording methods added SPBP(NIRE).
PAFPSEEF\PSFPSEEF	Amended	Employer	Added row for SPBP(NIRE) from tax year 2026/27 onwards
PAFPSSUM\PSFPSSUM	Amended	Employer	Added row for SPBP(NIRE) from tax year 2026/27 onwards
PAFPSYTD\PSFPSYTD	Amended	Employer	Added row for SPBP(NIRE) from tax year 2026/27 onwards
PANIPARA\PSNIPARA	Amended	Misc	Updated with statutory rates for 2026/2027, including SSP. Added SPBP(NIRE) rate from 2026/27
PANOTIFA\PSNOTIFA	Amended	Misc	(Hidden) Updated to include Student Loan Plan type 5.
PANOTIFS\PSNOTIFS	Amended	Misc	Updated to include Student Loan Plan type 5.

Report	Status	Type	Description
PASLPARA\PSSLPARA	Amended	Misc	Updated to show the rates from 2026/27 which includes the Plan Type 5.
PAP11\PSP11	Amended	P Series	Added SPBP(NIRE) to the SPAMBN column
PAP32LET\PSP32LET	Amended	P Series	Ensured uses the correct recovery and compensation rates based on the tax year. Added SPBP(NIRE) to the NIC field and Funding.
PAP32OLD\PSP32OLD	Amended	P Series	Ensured uses the correct recovery and compensation rates based on the tax year. Added 2026/27 P32 to the report which includes SPBP(NIRE).
PAP32QSL\PSP32QSL	Amended	P Series	Ensured uses the correct recovery and compensation rates based on the tax year. Added columns for SPBP(NIRE) Comp and Recovered, updated Net NICs and Total Due, Funding updated to include SPBP(NIRE) Funding.
PAP32QUT\PSP32QUT	Amended	P Series	Ensured uses the correct recovery and compensation rates based on the tax year. Added columns for SPBP(NIRE) Comp and Recovered, updated Net NICs and Total Due, Funding updated to include SPBP(NIRE) Funding.
PAP32TOT\PSP32TOT	Amended	P Series	Ensured uses the correct recovery and compensation rates based on the tax year. Added columns for SPBP(NIRE) Comp and Recovered, updated Net NICs and Total Due, Funding updated to include SPBP(NIRE) Funding.
PAP32TSL\PSP32TSL	Amended	P Series	Ensured uses the correct recovery and compensation rates based on the tax year. Added columns for SPBP(NIRE) Comp and Recovered, updated Net NICs and Total Due, Funding updated to include SPBP(NIRE) Funding.
PAP35\PSP35	Amended	P Series	Added column for SPBP(NIRE)
PAP35L\PSP35L	Amended	P Series	Added column for SPBP(NIRE)
PASPAMSY\PSSPAMSY	Amended	P Series	Ensured uses the correct recovery and compensation rates based on the tax year. Added columns for SPBP(NIRE) Comp and Recovered, updated Net NICs and Total Due,

Report	Status	Type	Description
			Funding updated to include SPBP(NIRE) Funding.
PAP11D\PSP11D	Amended	P11D	P11D for P11D year 2025/26. Only includes calculated records. To provide information to employees only.
PAP11DB\PSP11DB	Amended	P11D	P11DB for P11D year 2025/26, for internal use only.
PAP11D24\PSP11D24	New	P11D	P11D for P11D year 2024/25. To be produced for P11D year 2024/25 only.
PASANTB2\PSSANTB2	New	Pay Method	For Santander Corporate Connect Bulk Payments.
PABRYTD\PSBRYTD	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PACONRUN\PSCONRUN	Amended	Payroll Run	Added row for SPBP(NIRE)
PACSTT4\PSCSTT4	Amended	Payroll Run	Added rows for SPBP(NIRE) Add to gross and Offset
PAPAMRN2\PSPAMRN2	Amended	Payroll Run	Added SPBP(NIRE)
PAPAMRUN\PSPAMRUN	Amended	Payroll Run	Added SPBP(NIRE)
PAPCGRN\PSPCGRN	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PAPPADJ\PSPPADJ	Amended	Payroll Run	Updated to include Student Loan Plan type 5.
PAPPTOT\PSPPTOT	Amended	Payroll Run	Updated to include Student Loan Plan type 5.
PARCP1\PSRCP1	Amended	Payroll Run	Added row for SPBP(NIRE)
PARCPYTD\PSRCPYTD	Amended	Payroll Run	Added row for SPBP(NIRE)
PARGUT4\PSRGUT4	Amended	Payroll Run	Added rows for SPBP(NIRE) Add to gross and Offset
PARN6YTD\PSRN6YTD	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARN7YTD\PSRN7YTD	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column

Report	Status	Type	Description
PARNCST4\PSRNCST4	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARNCYTD\PSRNCYTD	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARNPCSP\PSRNPCSP	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARNPSBD\PSRNPSBD	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARNPSTD\PSRNPSTD	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARNS690\PSRNS690	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARNSL\PSRNSL	Amended	Payroll Run	Updated to include Student Loan Plan type 5.
PARNSP3\PSRNSP3	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARNSP4\PSRNSP4	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARUN2\PSRUN2	Amended	Payroll Run	Added SPBP(NIRE) Add to gross and Offset to the column Absence Pay and Offset
PARUN3\PSRUN3	Amended	Payroll Run	Added SPBP(NIRE) Add to gross and Offset to the column Absence Pay and Offset
PARUN4\PSRUN4	Amended	Payroll Run	Added SPBP(NIRE) Add to gross and Offset to the column Absence Pay and Offset
PARUN5\PSRUN5	Amended	Payroll Run	Added SPBP(NIRE) Add to gross and Offset to the column Absence Pay and Offset
PARUN6\PSRUN6	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARUN7\PSRUN7	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARUN8\PSRUN8	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column
PARUNPS\PSRUNPS	Amended	Payroll Run	Added SPBP(NIRE) Add to gross to the Absence Pay column

Report	Status	Type	Description
PARUNRC\PSRUNRC	Amended	Payroll Run	Added absence type SPBP(NIRE)
PARUNT10\PSRUNT10	Amended	Payroll Run	Added rows for SPBP(NIRE) Add to gross and Offset
PARUNT3\PSRUNT3	Amended	Payroll Run	Added rows for SPBP(NIRE) Add to gross and Offset
PARUNT4\PSRUNT4	Amended	Payroll Run	Added rows for SPBP(NIRE) Add to gross and Offset
PARUNT7\PSRUNT7	Amended	Payroll Run	Added rows for SPBP(NIRE) Add to gross and Offset
PARUNTPS\PSRUNTPS	Amended	Payroll Run	Added rows for SPBP(NIRE) Add to gross and Offset
PARUNYTD\PSRUNYTD	Amended	Payroll Run	Added SPBP(NIRE) Add to gross and Offset to the column Absence Pay and Offset
PASPAMS\PSSPAMS	Amended	Payroll Run	Added columns for SPBP(NIRE) Add to gross and Offset, added SPP(A) and SPP(B) together, added ShPP(A) and ShPP(B) together.
PASTLNS\PSSTLNS	Amended	Payroll Run	Updated to include Student Loan Plan type 5.
PASUMM1\PSSUMM1	Amended	Payroll Run	Added row for SPBP(NIRE)
PASUMM2\PSSUMM2	Amended	Payroll Run	Added row for SPBP(NIRE)
PASUMM3\PSSUMM3	Amended	Payroll Run	Added row for SPBP(NIRE)
PAPENPOL\PSPENPOL	Amended	Pension	Added the text SPBP(NIRE)
PAP60ER\PSP60ER	Amended	Year End	Updated for 2025/26.
PAEP6019\PSEP6019	Deleted	Year End	Prolog P60 format for 2018/19
PAKP6019\PSKP6019	Deleted	Year End	Prolog P60 format for 2018/19
PAMP6019\PSMP6019	Deleted	Year End	Master Mailer P60 format for 2018/19
PAP14P19\PSP14P19	Deleted	Year End	P14/P60 Laser for 2018/19
PAP60H19\PSP60H19	Deleted	Year End	P60 format for 2018/19
PAP60P19\PSP60P19	Deleted	Year End	HMRC Approved P60 format for 2018/19
PADP6026\PSDP6026	New	Year End	New P60 report for 2025/26, for Datagraphic stationery layout LE(P)

Report	Status	Type	Description
PAEP6026\PSEP6026	New	Year End	New P60 report for 2025/26.
PAMP6026\PSMP6026	New	Year End	New P60 report for 2025/26.
PAP60H26\PSP60H26	New	Year End	New P60 report for 2025/26.
PAP60P26\PSP60P26	New	Year End	New P60 report for 2025/26.

Custom Reports

As there are numerous changes this year to fields in a several tables, we recommend that you verify your custom reports in Crystal.

Remember that new fields will not automatically be added to your custom reports, you will need to amend your custom report in crystal to add the new fields that you require. Similarly, deleted fields will not automatically be removed from your custom reports.

Database Structure Changes

Throughout the document we have detailed the reportable table and field changes, for those of you who write your own reports to make it easier. Alternatively, go to [File\Print Tables](#) to see all the changes.

On-line Help File

Remember the on-line help contains all the latest information regarding the program.

Useful numbers

HMRC online service helpdesk	HMRC employer helpline
Tel: 0300 200 3600	Tel: 0300 200 3200
Fax: 0844 366 7828	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	E-mail
IRIS PAYE-Master	0344 815 5661	payroll@iris.co.uk
IRIS Payroll Business	0344 815 5661	ipsupport@iris.co.uk
IRIS Bureau Payroll	0344 815 5661	ipsupport@iris.co.uk
IRIS GP Payroll	0344 815 5681	gpsupport@iris.co.uk
IRIS GP Accounts	0344 815 5681	gpaccsupport@iris.co.uk
Earnie or Earnie IQ	0344 815 5671	earniesupport@iris.co.uk
IRIS Payroll Professional (formerly Star)	0344 815 5555	payroll-support@iris.co.uk

IRIS is a trademark.

© IRIS Software Group Ltd.

All rights reserved.

IRIS. Look forward