

# Accentra Primo Payroll

## EOY 2021-22 Release Notes v1.0



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## **I PREPARING FOR EOY**

### **I.1 UPGRADE TO TAX YEAR 2022-23**

Primo Payroll will be upgraded by us to the correct version for the new tax year without the need for any physical updates.

### **I.2 WHEN SHOULD I COMPLETE YEAR END?**

As soon as you've finished with the last period of the year, you can end the year and proceed with payroll processing for the New Year without having to print P60s. These can be printed from the program at any time before the deadline.

## 2 PROCESSING EOY

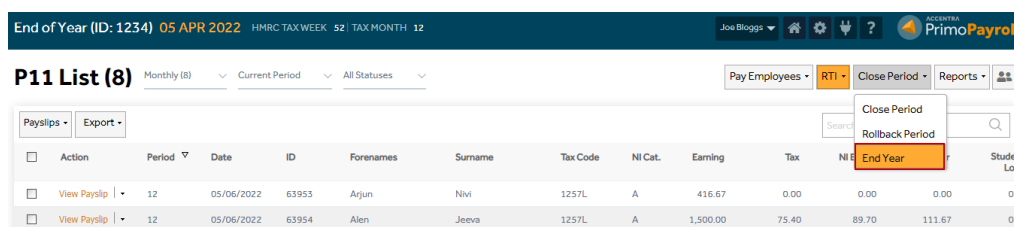
### 2.1 BEFORE EOY CHECKLIST

- Complete Payroll Processing for the last period of the tax year 2021-22
- Complete the Final FPS (refer to section [4.1](#) for further information)
- Close the period
- If you run more than one payroll frequency, make sure the above steps are completed for all the frequencies

**Final EPS:** You do not have to submit your final EPS before the year end as this can be done after commencing the new year in the same way that the P60s are printed. The EPS MUST be submitted by 19<sup>th</sup> April.

### 2.2 ENDING THE YEAR

- Once you've closed the last period of the tax year, the program will ask if you wish to process week 53 (for weekly), week 54 (for 2- weekly) & week 56 (for 4-weekly) pay frequencies.
- Click 'Yes' if you wish to process this additional period. Once you have processed the payroll and closed the period, the program will then move to 'Period 0' from where you need to do the End of Year.
- Home screen → P11 list → Close Period dropdown → End Year



**Note:** If you run a Bureau Company, then you can also perform this action from by going to Notifications → Payroll Tasks → End of Year. This will take you to the company for which you need to end the year.

- The program will display the details relevant to the company.
- When the details have been verified, click 'Proceed' and the program will perform the year end. A message will then appear to confirm that the year-end procedure has been completed successfully.
- **There will be no need to uplift tax codes this year.**

## End Of Year

Tax Year to Close	<u>2021 - 2022</u>
<b>LAST PERIOD CLOSED</b>	
Weekly	<u>52</u>
2 Weekly	<u>52</u>
4 Weekly	<u>52</u>
Monthly	<u>12</u>
New Tax Year	<u>2022 - 2023</u>
<b>NOTE:</b>	
a) HMRC settings will be upgraded to the new tax year settings.	
b) AE contribution percentages remains the same as the previous tax year. Hence no uplift required	
- Employee: 5%	
- Employer: 3%	
c) Tax Code uplift is not applicable for the tax year 2022-23	

## 2.3 AFTER EOY CHECKLIST

After the year end is complete, it is very important that you check and ensure that the following screens have been updated correctly in your payroll data.

- Tax Bands screen should show the bandwidths described in section [3.1](#)
- NI Bands Screen should show the bandwidths described in section [3.2](#)
- SSP Rates Screen should show the new value as described in section [3.4](#)
- SMP/SPP/SAP/SPBP Parameters should show the new values as described in section [3.5](#), [3.6](#), [3.7](#) & [3.8](#)
- Student & Postgraduate Loan & others should show the new values as described in section [3.9](#)
- Auto Enrolment thresholds should show the values as described in section [3.10](#)

**Important:** If for some reason, any of the above changes have not come into effect, we recommend that you contact us immediately by emailing to [support@accentra.co.uk](mailto:support@accentra.co.uk)

## 2.4 POST EOY RESPONSIBILITIES

- Complete Final Employment Payment Summary submission. Refer to section [4.2](#) for further information.
- Issue P60 Tax Certificate to your employees. Refer section [4.3](#) for more information on P60.

## 3 STATUTORY CHANGES

### 3.1 TAX BANDS & EMERGENCY TAX CODE

The emergency tax code remain the same at **1257L**. After the EOY, the tax band screen should read as below.

Settings → HMRC Settings → Tax Bands

#### For England & Northern Ireland

**Tax Bands** Current Tax Year [2022 - 2023] ▾ England & Northern Ireland ▾

Bandwidth	From	To	Rate%	Basic Rate?
37700.00	0.00	37700.00	20.00	<input checked="" type="checkbox"/>
150000.00	37701.00	150000.00	40.00	<input type="checkbox"/>
99999999.00	150000.01	99999999.00	45.00	<input type="checkbox"/>

#### For Wales

**Tax Bands** Current Tax Year [2022 - 2023] ▾ Wales ▾

Bandwidth	From	To	Rate%	Basic Rate?
37700.00	0.00	37700.00	20.00	<input checked="" type="checkbox"/>
150000.00	37701.00	150000.00	40.00	<input type="checkbox"/>
99999999.00	150000.01	99999999.00	45.00	<input type="checkbox"/>

#### For Scotland

**Tax Bands** Current Tax Year [2022 - 2023] ▾ Scotland ▾

Bandwidth	From	To	Rate%	Basic Rate?
2162.00	0.00	2162.00	19.00	<input type="checkbox"/>
13118.00	2163.00	13118.00	20.00	<input checked="" type="checkbox"/>
31092.00	13119.00	31092.00	21.00	<input type="checkbox"/>
150000.00	31093.00	150000.00	41.00	<input type="checkbox"/>
99999999.00	150000.01	99999999.00	46.00	<input type="checkbox"/>

### 3.2 NEW NATIONAL INSURANCE BANDS

After the year end, the annual NI Bands should read as below.

Settings → HMRC Settings → NI Bands and Rates → Band Widths

NI Bands & Rates Current Tax Year [2022 - 2023] ▼

Categories	Band Widths	Rates		
	Band Description	Weekly	Monthly	Annual
1	Lower Earnings Limit	123.00	533.00	6396.00
2	Secondary Threshold	175.00	758.00	9100.00
3	Primary Threshold	190.00	823.00	9880.00
4	Upper Secondary Threshold (Under 21)	967.00	4189.00	50270.00
5	Apprentice Upper Secondary Threshold (Under 25)	967.00	4189.00	50270.00
6	Upper Earnings Limit	967.00	4189.00	50270.00
7	Veteran Upper Secondary Threshold	967.00	4189.00	50270.00

### 3.3 NATIONAL INSURANCE RATES

After the EOY, the National Insurance rates should read as below.

Settings → HMRC Settings → NI Bands and Rates → Rates

NI Bands & Rates Current Tax Year [2022 - 2023] ▼

Categories	Band Widths		Rates												
EMPLOYEE %								EMPLOYER %							
Category	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band A	Band B	Band C	Band D	Band E	Band F	Band G	
A	0.00	0.00	13.25	13.25	3.25	0.00	0.00	0.00	0.00	0.00	15.05	15.05	0.00	0.00	
B	0.00	0.00	7.10	7.10	3.25	0.00	0.00	0.00	0.00	0.00	15.05	15.05	0.00	0.00	
C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.05	15.05	0.00	0.00	
H	0.00	0.00	13.25	13.25	3.25	0.00	0.00	0.00	0.00	0.00	0.00	15.05	0.00	0.00	
J	0.00	0.00	3.25	3.25	3.25	0.00	0.00	0.00	0.00	0.00	15.05	15.05	0.00	0.00	
M	0.00	0.00	13.25	13.25	3.25	0.00	0.00	0.00	0.00	0.00	0.00	15.05	0.00	0.00	
Z	0.00	0.00	3.25	3.25	3.25	0.00	0.00	0.00	0.00	0.00	0.00	15.05	0.00	0.00	
V	0.00	0.00	13.25	13.25	3.25	0.00	0.00	0.00	0.00	0.00	0.00	15.05	0.00	0.00	

### 3.4 STATUTORY SICK PAY RATE (SSP)

The weekly SSP rate increases from £96.35 to £99.35

#### SSP Settings

Current Tax Year [2022 - 2023] ▼

Tax Year	Date Effective	Threshold	SSP Rate
1 2022-2023	06/04/2022	123.00	99.35

**SSP DAYS & LIMITS**

No.of Waiting Days	3
Linkage Period (days)	56
Max.Weeks SSP Payable	28
Week of 'Transfer Form'	23
Max.Age for SSP	65

### 3.5 STATUTORY MATERNITY PAY & RECOVERY RATES (SMP)

The weekly SMP rate increases from £151.97 to £156.66

#### SMP SPP & Others

Current Tax Year [2022 - 2023] ▼

Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Parental Bereavement Pay (SPBP)	Others
<b>STANDARD RATE</b>				
Rate Payable (Pounds)		156.66		
Max.Weeks Payable		33		
<b>EARNINGS RELATED RATE</b>				
Rate Payable (%)		90.00		
Max.Weeks Payable		6		
<b>OTHERS</b>				
Amount Recoverable by the Non-SER Employer %		92.00		
Amount Recoverable by SER Employer %		103.00		
NIC Compensation Rate For SER Employer %		3.00		
Maximum KIT Days Allowed		10		



### 3.6 STATUTORY PATERNITY PAY & RECOVERY RATES (SPP)

The weekly SPP rate increases from £151.97 to £156.66

SMP SPP & Others

Current Tax Year [2022 - 2023] ▾

Maternity Pay (SMP)	<b>Paternity Pay (SPP)</b>	Adoption Pay (SAP)	Parental Bereavement Pay (SPBP)	Others
<b>STANDARD RATE</b>				
Rate Payable (Pounds)		156.66		
Max.Weeks Payable		2		
<b>EARNINGS RELATED RATE</b>				
Rate Payable (%)		90.00		
<b>OTHERS</b>				
Amount Recoverable by the Non-SER Employer %		92.00		
Amount Recoverable by SER Employer %		103.00		
NIC Compensation Rate For SER Employer %		3.00		
Maximum KIT Days Allowed		10		

### 3.7 STATUTORY ADOPTION PAY & RECOVERY RATES (SAP)

The weekly SAP rate increases from £151.97 to £156.66

SMP SPP & Others

Current Tax Year [2022 - 2023] ▾

Maternity Pay (SMP)	Paternity Pay (SPP)	<b>Adoption Pay (SAP)</b>	Parental Bereavement Pay (SPBP)	Others
<b>STANDARD RATE</b>				
Rate Payable (Pounds)		156.66		
Max.Weeks Payable		39		
<b>EARNINGS RELATED RATE</b>				
Rate Payable (%)		90.00		
<b>RECOVERY</b>				
Amount Recoverable by the Non-SER Employer %		92.00		
Amount Recoverable by SER Employer %		103.00		
NIC Compensation Rate For SER Employer %		3.00		

### 3.8 STATUTORY PARENTAL BEREAVEMENT PAY (SPBP)

The weekly rate is £156.66 or 90% of the employee's average weekly earnings, whichever is lower.

SMP SPP & Others

Current Tax Year [2022 - 2023] ▼

Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Parental Bereavement Pay (SPBP)	Others
<b>STANDARD RATE</b>				
Rate Payable (Pounds)		156.66		
Max.Weeks Payable		2		
<b>EARNINGS RELATED RATE</b>				
Rate Payable (%)		90.00		
<b>RECOVERY</b>				
Amount Recoverable by the Non-SER Employer %		92.00		
Amount Recoverable by SER Employer %		103.00		
NIC Compensation Rate For SER Employer %		3.00		

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

### 3.9 STUDENT/POSTGRADUATE LOANS & OTHERS

The student loan Plan Type 1 threshold increases from £19,895 to £20,195. The Plan Type 2 threshold remain the same at £27,295 and the Plan Type 4 threshold increases from £25,000 to £25,375. The student loan deductions remain at 9% recovery rate.

The Postgraduate loan threshold is at £21,000 and the recovery rate at 6%. The Apprenticeship Levy allowance and its charge rate remain the same.

SMP SPP & Others

Current Tax Year [2022 - 2023] ▼

Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Parental Bereavement Pay (SPBP)	Others
<b>OTHERS</b>				
NI Limits For Small Employer Relief		45000.00		
<b>STUDENT LOAN:</b>		<b>TYPE 1</b>	<b>TYPE 2</b>	<b>TYPE 4</b>
Student Loan Threshold		20195.00	27295.00	25375.00
Student Loan Rate %		9.00	9.00	9.00
<b>POSTGRADUATE LOAN:</b>				
Postgraduate Loan Threshold		21000		
Postgraduate Loan Rate %		6		
<b>EMPLOYMENT ALLOWANCE:</b>				
Employment Allowance limit		5000.00		
<b>APPRENTICESHIP LEVY ALLOWANCE:</b>				
Allowance Limit		15000		
Charge Rate		0.5%		

### 3.10 AUTO ENROLMENT THRESHOLDS

The auto enrolment qualifying earnings threshold and the minimum contribution rates remain unchanged.

#### AE Earnings Threshold

Qualifying Earnings					
Earnings thresholds for the current tax year.					
	WEEKLY	2-WEEKLY	4-WEEKLY	MONTHLY	ANNUAL
Qualifying Earnings Lower Limit	£120	£240	£480	£520	£6,240
Qualifying Earnings Upper Limit	£967	£1,934	£3,867	£4,189	£50,270
AE Earnings Trigger	£192	£384	£768	£833	£10,000

Minimum Contributions		
Minimum contributions for automatic enrolment pensions		
DATE	EMPLOYER MINIMUM CONTRIBUTION	TOTAL MINIMUM CONTRIBUTION
Employer's Staging Date to 05/04/18	1%	2% (Including 1% Staff Contribution)
06/04/18 - 05/04/19	2%	5% (Including 3% Staff Contribution)
06/04/19 Onwards	3%	8% (Including 5% Staff Contribution)

### 3.11 NATIONAL MINIMUM WAGE

These rates apply from 1<sup>st</sup> April 2022

Category of worker	Hourly rate
<b>Aged 23 and above (national living wage rate)</b>	£9.50
<b>Aged 21 to 22 inclusive</b>	£9.18
<b>Aged 18 to 20 inclusive</b>	£6.83
<b>Aged under 18 (but above compulsory school leaving age)</b>	£4.81
<b>Apprentices aged under 19</b>	£4.81
<b>Apprentices aged 19 and over, but in the first year of their apprenticeship</b>	£4.81

### 3.12 EMPLOYMENT ALLOWANCE

The Employment Allowance has increased from £4,000 to £5,000 from April 2022.

## 4 FINAL RTI SUBMISSION & P60

### 4.1 FINAL FULL PAYMENT SUBMISSION

Employers should notify HMRC when the last payroll has been completed for the tax year by submitting the “Final Full Payment Submission”. This is done by selecting the option “Final Submission for this Tax Year?” that is available on the FPS screen.

Full Payment Submission ⓘ

Submit Now Export to Excel Close

FPS Date 05/04/2022 Monthly Report as Late Submission? ☐

Final Submission for this Tax Year? ☒

Payroll ID	Period	Name	Frequency	Net Pay	FPS Amount	Start Date	Starter?	Leaving Date	Leaver?
63953	12	Arjun Nivi	Monthly	416.67	416.67	01/01/2020			
63954	12	Alen Jeeva	Monthly	1,159.90	1,159.90	01/01/2020			
63955	12	Mahath Rohan	Monthly	1,730.27	1,730.27	01/01/2020			
63956	12	Marckle Max	Monthly	3,063.20	3,063.20	01/01/2020			

When you do the FPS for the last period of the year, the program will automatically select this option.

When you click 'Submit Now' button, the program will ask you to confirm whether it is the final FPS. Click 'Yes' if this will be your last pay period or click 'No' if you want to process another period such as Week 53, Week 54 or Week 56. After submitting the final FPS, the last period can be closed, and the user can move on to the new tax year after making the End of Year checks as mentioned in section [2.3](#)

### 4.2 FINAL EMPLOYER PAYMENT SUMMARY

In addition to the Final FPS, employers must submit a final EPS before 19th April to notify HMRC that they have completed all required adjustments/amendments for the tax year that has just ended. The final EPS is the same as the usual EPS you submit but with two differences:

The option “Final Submission for this Tax Year?” must be selected

- Go to **P11 List** → **RTI dropdown** → **EPS**
- Select the previous (relevant) tax year
- Tick the ‘Final submission for this tax year?’ box
- Click the ‘Calculate Due’ & then Submit the EPS

**Amendment after final FPS/EPS:** If there is a change to the payroll data after you have already completed the final FPS/EPS, it is possible to submit another “final” submission simply by sending a further FPS/EPS submission with the “Final Submission for this Year” option ticked.

### 4.3 ISSUING P60 CERTIFICATES

The P60s can be issued to the employees by opening the Reports → Year End Reports → P60 Single Sheet.

Reports P11 List Close

Master List	Period Reports	RTI & Payment Due	Year End Reports
Employee List	Payslip	HMRC Payment Slip	P11 Deductions Working Sheet for NIC
Employee Record	Payment Listing	PAYE Due Statement (P32 Substitute)	P11 Deductions Working Sheet for PAYE
Dormant Employee List	Payroll Control Report	P45 Movement List	P60 Single Sheet
Payments/Deductions	Net Pay Report	Download FPS Files	P35 Deductions Working Sheet
Pension Schemes	Tax Deductions Report	Download EPS Files	

The P60 Single Sheet will allow you to select the following: Make sure the correct Year Option has is selected before emailing P60s.

- Tax Year
- Pay Frequency
- Include Leavers

#### P60 Single Sheet

Email

...

Close

Tax Year	2021-22	▼	
Pay Frequency	Monthly	▼	
Include Leavers?	<input checked="" type="checkbox"/>		
Enter text to search...			
<input checked="" type="checkbox"/>	ID	Forenames	Surname
<input checked="" type="checkbox"/>	63953	Arjun	Nivi
<input checked="" type="checkbox"/>	63954	Alen	Jeeva

## 5 SUPPORT

We welcome any suggestions for improvements to the software. Please send an email to the below mentioned email address if you have any questions, feedback or suggestions

If you are experiencing any issues with the software please email the support team at [support@accentra.co.uk](mailto:support@accentra.co.uk) before you call. This will generate a support ticket and allow our team to respond promptly. Please include your Payroll company ID and contact details in the email.

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