

Accentra Primo Payroll

EOY 2024-25 Release Notes



Accentra Technologies Limited
Warnford Court
29 Throgmorton Street
London, EC2N 2AT

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I PREPARING FOR EOY

I.1 UPGRADE TO NEW TAX YEAR 2025-26

Primo Payroll software has been upgraded to the latest version, providing the user with the option to complete the year end.

I.2 WHEN SHOULD I COMPLETE YEAR END?

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

2 PROCESSING EOY

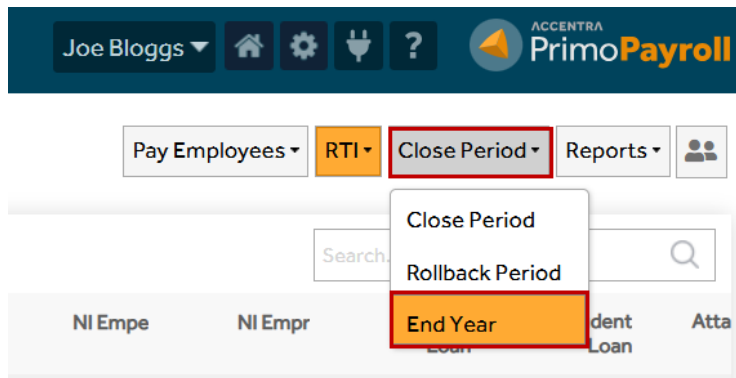
2.1 BEFORE EOY CHECKLIST

- Complete Payroll Processing for the last period of the tax year 2024-25
- 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 final EPS must be submitted on or before the 19th of 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, you can also perform this action from Notifications → Payroll Tasks → End of Year. This will take you to the company in which you need to do the year end process.

- 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 ?

Proceed
Cancel

HMRC Settings

Tax Year to Close 2024 - 2025

LAST PERIOD CLOSED

Weekly	52
2 Weekly	52
4 Weekly	52
Monthly	12
New Tax Year	2025 - 2026

NOTE:

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 2025-26

2.3 AFTER EOY CHECKLIST

After the year end is complete, the following screens will be automatically updated. You may cross-check these if required.

- Tax Bands screen should show the bandwidths described in section 3.1
- NI Categories screen should show the categories described in section 3.2
- NI Bands screen should show the bandwidths described in section 3.3
- NI Rates screen should show the rates described in section 3.4
- SSP Rates screen should show the new value as described in section 3.5
- SMP/SPP/SAP/SPBP/SNCP Parameters should show the new values as described in section 3.6, 3.7, 3.8, 3.9 & 3.10.
- Student/Postgraduate Loans & others should show the new values as described in section 3.11
- Auto Enrolment thresholds should show the values as described in section 3.12

Important: If for some reason, any of the above changes have not come into effect, please email our support team immediately at support@accentra.co.uk.

2.4 POST EOY RESPONSIBILITIES

- Complete the Final Employer Payment Summary (EPS) 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 [2025 - 2026] ▾ England & Northern Ireland ▾

Bandwidth	From	To	Rate%	Basic Rate?
37700.00	0.00	37700.00	20.00	<input checked="" type="checkbox"/>
125140.00	37701.00	125140.00	40.00	<input type="checkbox"/>
99999999.00	125141.00	99999999.00	45.00	<input type="checkbox"/>
Upper (Regulatory) limit %		50.00		
Tax Free Allowance (Annual)		12570.00		

For Scotland

Tax Bands Current Tax Year [2025 - 2026] ▾ Scotland ▾

Bandwidth	From	To	Rate%	Basic Rate?
2827.00	0.00	2827.00	19.00	<input type="checkbox"/>
14921.00	2828.00	14921.00	20.00	<input checked="" type="checkbox"/>
31092.00	14922.00	31092.00	21.00	<input type="checkbox"/>
62430.00	31093.00	62430.00	42.00	<input type="checkbox"/>
125140.00	62431.00	125140.00	45.00	<input type="checkbox"/>
99999999.00	125141.00	99999999.00	48.00	<input type="checkbox"/>
Upper (Regulatory) limit %		50.00		
Tax Free Allowance (Annual)		12570.00		

For Wales

Tax Bands Current Tax Year [2025 - 2026] ▾ Wales ▾

Bandwidth	From	To	Rate%	Basic Rate?
37700.00	0.00	37700.00	20.00	<input checked="" type="checkbox"/>
125140.00	37701.00	125140.00	40.00	<input type="checkbox"/>
99999999.00	125141.00	99999999.00	45.00	<input type="checkbox"/>
Upper (Regulatory) limit %		50.00		
Tax Free Allowance (Annual)		12570.00		

3.2 NATIONAL INSURANCE CATEGORIES

After the year end, the NI Categories should read as below.

Settings → HMRC Settings → NI Bands and Rates → Categories

NI Bands & Rates Current Tax Year [2025 - 2026] ▼

Categories		Band Widths	Rates
Letter	Description		
A	Standard Rate Contributions		
B	Reduced Rate Contributions		
C	Employer Only Contributions		
D	Investment Zone Deferrment		
E	Investment Zone Reduced Rate Contributions		
F	Freeport Standard Rate Contributions		
H	Not contracted-out standard rate contributions for under 25		
I	Freeport Reduced Rate Contributions		
J	Employer Only Contributions		
K	Investment Zone Over State Pension Age		
L	Freeport Deferrment		
M	Not contracted-out standard rate contributions for under 21		
N	Investment Zone Standard Rate Contributions		
S	Freeport Over State Pension Age		
V	Veteran Standard Rate Contributions		
X	No Contributions		
Z	Not contracted-out deferred rate contributions for under 21		

3.3 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 [2025 - 2026] ▼

Categories		Band Widths	Rates	
Band Description		Weekly	Monthly	Annual
1	Lower Earnings Limit	125.00	542.00	6500.00
2	Secondary Threshold	96.00	417.00	5000.00
3	Primary Threshold	242.00	1048.00	12570.00
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
8	Investment Zone Upper Secondary Threshold	481.00	2083.00	25000.00
9	Freeport Upper Secondary Threshold	481.00	2083.00	25000.00

3.4 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 [2025 - 2026] ▾

Categories		Band Widths						Rates							
EMPLOYEE %								EMPLOYER %							
Category	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Category	Band A	Band B	Band C	Band D	Band E	Band F	Band G
A	0	0	8	8	2	0	0	A	0	0	15	15	15	0	0
B	0	0	1.85	1.85	2	0	0	B	0	0	0	15	15	0	0
C	0	0	0	0	0	0	0	C	0	0	0	15	15	0	0
D	0	0	0	2	2	2	0	D	0	0	0	0	15	15	0
E	0	0	0	1.85	1.85	2	0	E	0	0	0	0	15	15	0
F	0	0	0	8	8	2	0	F	0	0	0	0	15	15	0
H	0	0	8	8	2	0	0	H	0	0	0	0	15	0	0
I	0	0	0	1.85	1.85	2	0	I	0	0	0	0	15	15	0
J	0	0	2	2	2	0	0	J	0	0	0	15	15	0	0
K	0	0	0	0	0	0	0	K	0	0	0	0	15	15	0
L	0	0	0	2	2	2	0	L	0	0	0	0	15	15	0

3.5 STATUTORY SICK PAY RATE (SSP)

The weekly SSP rate increases from £116.75 to £118.75

SSP Settings Current Tax Year [2025 - 2026] ▾

Tax Year	Date Effective	Threshold	SSP Rate
1 2025-2026	06/04/2025	125.00	118.75
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		

3.6 STATUTORY MATERNITY PAY & RECOVERY RATES (SMP)

The weekly SMP rate increases from £184.03 to £187.18

SMP SPP & Others

Current Tax Year [2025 - 2026] ▼

Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Others
STANDARD RATE			
Rate Payable (Pounds)		187.18	
Max.Weeks Payable		33	
EARNINGS RELATED RATE			
Rate Payable (%)		90.00	
Max.Weeks Payable		6	
OTHERS			
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 PATERNITY PAY & RECOVERY RATES (SPP)

The weekly SPP rate increases from £184.03 to £187.18

SMP SPP & Others

Current Tax Year [2025 - 2026] ▼

Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Others
STANDARD RATE			
Rate Payable (Pounds)		187.18	
Max.Weeks Payable		2	
EARNINGS RELATED RATE			
Rate Payable (%)		90.00	
OTHERS			
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	

3.8 STATUTORY ADOPTION PAY & RECOVERY RATES (SAP)

The weekly SAP rate increases from £184.03 to £187.18

SMP SPP & Others

Current Tax Year [2025 - 2026] ▼

Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Others
STANDARD RATE			
Rate Payable (Pounds)		187.18	
Max.Weeks Payable		39	
EARNINGS RELATED RATE			
Rate Payable (%)		90.00	
RECOVERY			
Amount Recoverable by the Non-SER Employer %		92.00	
Amount Recoverable by SER Employer %		103.00	
NIC Compensation Rate For SER Employer %		3.00	

3.9 STATUTORY PARENTAL BEREAVEMENT PAY (SPBP)

The weekly SAP rate increases from £184.03 to £187.18

SMP SPP & Others

Current Tax Year [2025 - 2026] ▼

Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Parental Bereavement Pay (SPBP)
STANDARD RATE			
Rate Payable (Pounds)		187.18	
Max.Weeks Payable		2	
EARNINGS RELATED RATE			
Rate Payable (%)		90.00	
RECOVERY			
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](#).

3.10 STATUTORY NEONATAL CARE PAY (SNCP)

Neonatal Care Leave will apply to parents of babies who are admitted into neonatal care up to 28 days old and who have a continuous stay in hospital for 7 full days or longer. These measures will allow eligible parents to take up to 12 weeks of leave, if eligible, on top of any other leave they may be entitled to, including maternity and paternity leave. Click [here](#) for more information.

Currently, the statutory neonatal care pay is set at £187.18 for the 2025-26 tax year.

SMP SPP & Others

Current Tax Year [2025 - 2026] ▼

Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Neonatal Care Pay(SNCP)
STANDARD RATE			
Rate Payable (Pounds)		187.18	
Max.Weeks Payable		12	
EARNINGS RELATED RATE			
Rate Payable (%)		90.00	
RECOVERY			
Amount Recoverable by the Non-SER Employer %		92.00	
Amount Recoverable by SER Employer %		103.00	
NIC Compensation Rate For SER Employer %		3.00	

3.11 STUDENT/POSTGRADUATE LOANS & OTHERS

The student loan Plan Type 1 threshold increases from £24,990 to £26,065. The Plan Type 2 threshold increases from £27,295 to £28,470 and the Plan Type 4 threshold increases from £31,395 to £32,745. The student loan deductions remain at 9% recovery rate.

The Postgraduate Loan threshold remains at £21,000 with a recovery rate of 6%. The Employment Allowance increases from £5,000 to £10,500. The Apprenticeship Levy allowance and its charge rate also remain unchanged.

SMP SPP & Others

Current Tax Year [2025 - 2026] ▼

Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Parental Bereavement Pay (SPBP)	Others
OTHERS				
NI Limits For Small Employer Relief		45000.00		
STUDENT LOAN:				
		TYPE 1	TYPE 2	TYPE 4
Student Loan Threshold		26065.00	28470.00	32745.00
Student Loan Rate %		9.00	9.00	9.00
POSTGRADUATE LOAN:				
Postgraduate Loan Threshold		21000		
Postgraduate Loan Rate %		6		
EMPLOYMENT ALLOWANCE:				
Employment Allowance limit		10500.00		
APPRENTICESHIP LEVY ALLOWANCE:				
Allowance Limit		15000		
Charge Rate		0.5%		

3.12 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)

3.13 NATIONAL MINIMUM WAGE

The below rates will apply from 1st April 2025 and the workers aged 21 and over will be entitled to the National Living Wage.

	21 and over	18 to 20	Under 18	Apprentice
April 2025	£12.21	£10.00	£7.55	£7.55

3.14 EMPLOYMENT ALLOWANCE

The Employment Allowance limit increases from £5,000 to £10,500.

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 05/04/2025 Weekly Report as Late Submission? Final Submission for this Tax Year?

Payroll ID	Period	Name	Frequency	Start Date	Starter?	Leaving Date	Leaver?
923175	1	...	Weekly	06/04/2024			

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

<p>Master List</p> <ul style="list-style-type: none"> Employee List Employee Record Dormant Employee List Payments/Deductions Pension Schemes Working Pattern List 	<p>RTI & Payment Due</p> <ul style="list-style-type: none"> HMRC Payment Slip PAYE Due Statement (P32 Substitute) P45 Movement List Download FPS Files Download EPS Files Download EYU Files 	<p>Year End Reports</p> <ul style="list-style-type: none"> P11 Deductions Working Sheet for NIC P11 Deductions Working Sheet for PAYE P60 Single Sheet P35 Deductions Working Sheet
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The P60 Single Sheet will allow you to select the following: Make sure the correct Tax Year option has been selected before emailing P60s.

- Tax Year
- Pay Frequency
- Include Leavers

P60 Single Sheet

Email

Tax Year	2024-25	▼	
Pay Frequency	Weekly	▼	
Include Leavers?	<input checked="" type="checkbox"/>		
Substitute Form ?	<input type="checkbox"/>		
Enter text to search...			
<input checked="" type="checkbox"/>	ID	Forenames	Surname
<input checked="" type="checkbox"/>	923175	James	Smith

5 SUPPORT

We welcome any suggestions for improvement to the software. If you have any questions, feedback, or suggestions, please email our support team at support@accentra.co.uk. 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.

Accentra Technologies Limited
 Warnford Court
 29 Throgmorton Street
 London
 EC2N 2AT, U.K.
 Phone: 0845 456 7181
www.accentra.co.uk

