

Accentra Primo Payroll

EOY 2025-26 Release Notes



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

Confidential

The contents of this document are strictly confidential. No part of the contents of this document may be reproduced or transmitted in any form or by any means without the written permission of Accentra Technologies Limited.

Disclaimer

While all reasonable efforts have been taken to assure the accuracy and correctness of this manual and software, Accentra does not assume any liability whatsoever directly or indirectly for any errors or omissions and for its suitability for any specific purpose. The content of this document and software may change without notice and without any commitment on the part of Accentra.

Table of Contents

1	Preparing for EOY	3
1.1	Upgrade to New Tax Year 2026-27	3
1.2	When Should I Complete Year End?	3
2	Processing EOY	3
2.1	Before EOY Checklist	3
2.2	Ending the Year	3
2.3	After EOY Checklist	4
2.4	Post EOY Responsibilities	4
3	Statutory Changes	5
3.1	Tax Bands & Emergency Tax Code	5
3.2	National Insurance Categories	6
3.3	National Insurance Bands	6
3.4	National Insurance Rates	7
3.5	Statutory Sick Pay Rate (SSP)	7
3.6	Statutory Maternity Pay & Recovery Rates (SMP)	8
3.7	Statutory Paternity Pay & Recovery Rates (SPP)	8
3.8	Statutory Adoption Pay & Recovery Rates (SAP)	9
3.9	Statutory Parental Bereavement Pay (SPBP)	9
3.10	Statutory Neonatal Care Pay (SNCP)	10
3.11	Student/Postgraduate Loans & Others	10
3.12	Auto Enrolment Thresholds	11
3.13	National Minimum Wage	11
4	Final RTI Submission & P60	12
4.1	Final Full Payment Submission	12
4.2	Final Employer Payment Summary	12
4.3	Issuing P60 Certificates	12
5	Support	14

I PREPARING FOR EOY

I.1 UPGRADE TO NEW TAX YEAR 2026-27

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

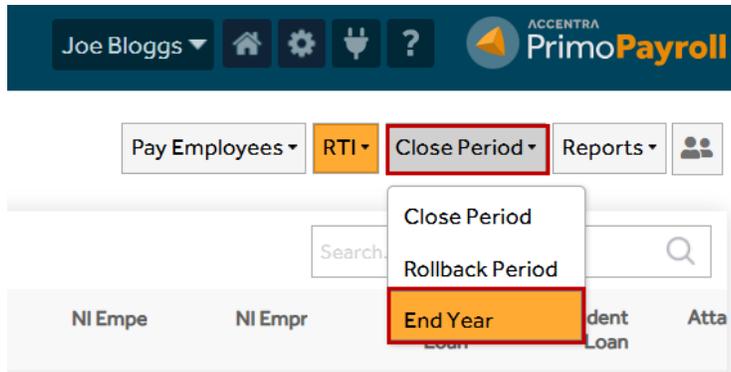
2.1 BEFORE EOY CHECKLIST

- Complete Payroll Processing for the last period of the tax year 2025-26
- 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 → P I I 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

Payroll Ltd

Tax Year to Close **2025 - 2026**

LAST PERIOD CLOSED

Weekly	52
2 Weekly	52
4 Weekly	52
Monthly	12

New Tax Year 2026 - 2027

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 2026-27

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 [2026 - 2027] 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 [2026 - 2027] Scotland

Bandwidth	From	To	Rate%	Basic Rate?
3967.00	0.00	3967.00	19.00	<input type="checkbox"/>
16956.00	3968.00	16956.00	20.00	<input checked="" type="checkbox"/>
31092.00	16957.00	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 [2026 - 2027] 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 [2026 - 2027] ▼

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 National Insurance Bands should read as below.

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

NI Bands & Rates Current Tax Year [2026 - 2027] ▼

Categories		Band Widths	Rates	
	Band Description	Weekly	Monthly	Annual
1	Lower Earnings Limit	129.00	559.00	6708.00
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 year end, the National Insurance Rates should read as below.

Settings → HMRC Settings → NI Bands and Rates → Rates

NI Bands & Rates Current Tax Year [2026 - 2027] ▼

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
M	0	0	8	8	2	0	0	M	0	0	0	0	15	0	0

3.5 STATUTORY SICK PAY RATE (SSP)

The weekly SSP rate increases from £118.75 to £123.25

There have been a few significant changes to the SSP calculation from 6 April 2026. Following the recent updates, both the waiting days and the minimum earnings threshold have been removed. In addition, SSP should now be paid at the lower of either 80% of the employee’s average weekly pay or the standard SSP rate.

Once the year-end process has been completed, users will be able to:

- Process SSP as normal using the SSP Diary for dates in the new tax year 2026-27.
- Calculate SSP manually for any days covering the previous tax year (PIW dates between 6 April 2025 and 5 April 2026) and enter it manually and in the ‘Payslip Entry’ screen.

SSP Settings Current Tax Year [2026 - 2027] ▼

Tax Year	Date Effective	SSP Rate
1 2026-2027	06/04/2026	123.25
SSP DAYS & LIMITS		
No.of Waiting Days	0	
Linkage Period (days)	56	
Max.Weeks SSP Payable	28	
Rate Payable (%)	80.00	

3.6 STATUTORY MATERNITY PAY & RECOVERY RATES (SMP)

The weekly SMP rate increases from £187.18 to £194.32

SMP SPP & Others Current Tax Year [2026 - 2027] ▼

Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Parental Bereavement Pay (SPBP)
STANDARD RATE			
Rate Payable (Pounds)		194.32	
Max.Weeks Payable		33.00	
EARNINGS RELATED RATE			
Rate Payable (%)		90.00	
Max.Weeks Payable		6.00	
OTHERS			
Amount Recoverable by the Non-SER Employer %		92.00	
Amount Recoverable by SER Employer %		109.00	
NIC Compensation Rate For SER Employer %		9.00	
Maximum KIT Days Allowed		10.00	

3.7 STATUTORY PATERNITY PAY & RECOVERY RATES (SPP)

The weekly SPP rate increases from £187.18 to £194.32

SMP SPP & Others Current Tax Year [2026 - 2027] ▼

Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Parental Bereavement Pay (SPBP)
STANDARD RATE			
Rate Payable (Pounds)		194.32	
Max.Weeks Payable		2.00	
EARNINGS RELATED RATE			
Rate Payable (%)		90.00	
OTHERS			
Amount Recoverable by the Non-SER Employer %		92.00	
Amount Recoverable by SER Employer %		109.00	
NIC Compensation Rate For SER Employer %		9.00	
Maximum KIT Days Allowed		10.00	

3.8 STATUTORY ADOPTION PAY & RECOVERY RATES (SAP)

The weekly SAP rate increases from £187.18 to £194.32

SMP SPP & Others

Current Tax Year [2026 - 2027] ▼

Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Parental Bereavement Pay (SPBP)
STANDARD RATE			
Rate Payable (Pounds)		194.32	
Max.Weeks Payable		39.00	
EARNINGS RELATED RATE			
Rate Payable (%)		90.00	
RECOVERY			
Amount Recoverable by the Non-SER Employer %		92.00	
Amount Recoverable by SER Employer %		109.00	
NIC Compensation Rate For SER Employer %		9.00	

3.9 STATUTORY PARENTAL BEREAVEMENT PAY (SPBP)

The weekly SPBP rate increases from £187.18 to £194.32

From 6 April 2026, employees working in Northern Ireland who are claiming SPBP must have both the Work Location and Workplace Postcode completed within their employee record. Additionally, the 'Miscarriage' option must be selected within the SPBP settings in the employee record.

SMP SPP & Others

Current Tax Year [2026 - 2027] ▼

Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Parental Bereavement Pay (SPBP)
STANDARD RATE			
Rate Payable (Pounds)		194.32	
Max.Weeks Payable		2.00	
EARNINGS RELATED RATE			
Rate Payable (%)		90.00	
RECOVERY			
Amount Recoverable by the Non-SER Employer %		92.00	
Amount Recoverable by SER Employer %		109.00	
NIC Compensation Rate For SER Employer %		9.00	

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

3.10 STATUTORY NEONATAL CARE PAY (SNCP)

The weekly SNCP rate increases from £187.18 to £194.32

SMP SPP & Others

Current Tax Year [2026 - 2027] ▼

Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Neonatal Care Pay(SNCP)
STANDARD RATE			
Rate Payable (Pounds)		194.32	
Max.Weeks Payable		12.00	
EARNINGS RELATED RATE			
Rate Payable (%)		90.00	
RECOVERY			
Amount Recoverable by the Non-SER Employer %		92.00	
Amount Recoverable by SER Employer %		109.00	
NIC Compensation Rate For SER Employer %		9.00	

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

3.11 STUDENT/POSTGRADUATE LOANS & OTHERS

The student loan plan Type 1 threshold increases from £26,065 to £26,900. The plan Type 2 threshold increases from £28,470 to £29,385, and the plan Type 4 threshold increases from £32,745 to £33,795. A new plan Type 5 has been introduced with a threshold of £25,000. All student loan deductions remain at 9% recovery rate.

The Postgraduate Loan Threshold, Employment Allowance and the Apprenticeship Levy Allowance remain unchanged.

SMP SPP & Others

Current Tax Year [2026 - 2027] ▼

Maternity Pay (SMP)	Paternity Pay (SPP)	Adoption Pay (SAP)	Others			
OTHERS						
NI Limits For Small Employer Relief		45,000.00				
STUDENT LOAN:						
		TYPE 1	TYPE 2	TYPE 4	TYPE 5	
Student Loan Threshold		26,900.00	29,385.00	33,795.00	25,000.00	
Student Loan Rate %		9.00	9.00	9.00	9.00	
POSTGRADUATE LOAN:						
Postgraduate Loan Threshold		21,000.00				
Postgraduate Loan Rate %		6.00				
EMPLOYMENT ALLOWANCE:						
Employment Allowance limit		10,500.00				
APPRENTICESHIP LEVY ALLOWANCE:						
Allowance Limit		15,000.00				
Charge Rate		0.5%				

Note: HMRC has removed all de minimis state aid-related fields from the EPS submission for the 2026-27 tax year, as this requirement has been made obsolete.

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

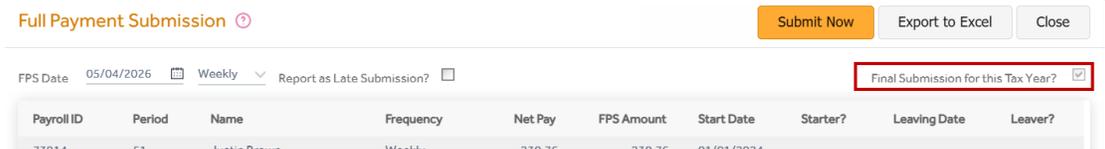
The below rates will apply from 1st April 2026 and the workers aged 21 and over will be entitled to the National Living Wage.

Category of worker	Hourly rate
Aged 21 and above (national living wage rate)	£12.71
Aged 18 to 20 inclusive	£10.85
Aged under 18 (but above compulsory school leaving age)	£8
Apprentices aged under 19	£8
Apprentices aged 19 and over, but in the first year of their apprenticeship	£8

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.



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

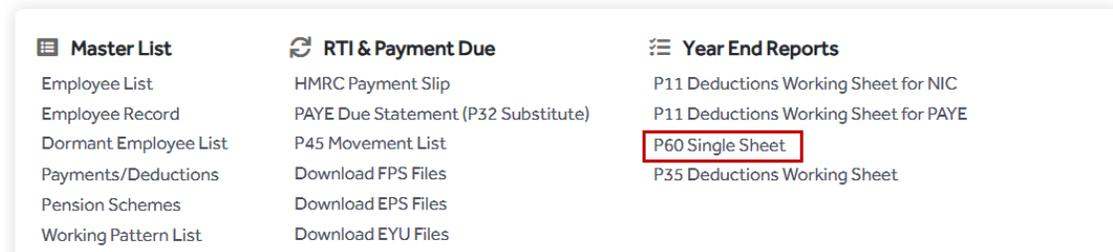
- Go to **P11 List** → **RTI dropdown** → **EPS**
- Select the previous (relevant) tax year
- Tick 'Final submission for this tax year?' checkbox
- Click 'Calculate Due' & Submit EPS

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 another 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



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

- Tax Year
- Pay Frequency
- Include Leavers

P60 Single Sheet

Email ⋮ Close

Tax Year 2025-26

Pay Frequency Weekly

Include Leavers?

Substitute Form

Enter text to search...

<input checked="" type="checkbox"/>	ID	Forenames	Surname
<input checked="" type="checkbox"/>	73212	Jenna	King

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

