# Supporting Document – Form P14 Part

# (P14 Part Submission for 2006-07)

**Please Note:** Labels marked in **Red** in this document indicates mandatory fields and should be completed (filled up) in the spreadsheet.

**X1 Title:** Enter here the title of the  employee. E.g.: Mr, Mrs, Miss, Ms.

Please note that no 'spaces' are allowed between  any  characters and the length should not exceed more than 4 characters.

**X2 First Forename:** Enter here the employee's first name.
This field is mandatory.

You should only use characters defined in the Schema i.e, A-Z upper or lower case, hyphen or apostrophe.

Please note that 'spaces' are not allowed between the characters and the length should not exceed more than 35 characters.

Please note, the special characters listed below must not be used when you enter the employee's Forename.

` This is not an apostrophe, this is a grave accent. Please do not use this special character instead of an apostrophe.
. full stop
, comma
_ underscore
( ) opening and closing parenthesis
/ Forward slash
0 zero (in place of alphabet O)
1 2 3 numbers
* asterisk
? question mark

**X3 Second Forename:** Enter here the employee's Second forename.

You should  only use the characters defined in the Schema i.e, A-Z upper or lower case, hyphen or apostrophe.

Please note that  'spaces' are not allowed between the characters and the length should not exceed more than 35 characters.

Please note, the special characters listed below must not be used when you enter the employee's Forenames.

` This is not an apostrophe, this is a grave accent. Please do not use this special character instead of an apostrophe.
. full stop
, comma
_ underscore
( ) opening and closing parenthesis
/ Forward slash
0 zero (in place of alphabet O)
1 2 3 numbers
* asterisk
? question mark.

**X4 Surname:** Enter here the employee's Surname.

This field is mandatory.
You should only use the characters defined in the Schema i.e. A-Z upper or lower case, digits 0-9, comma, full stop, forward slash, ampersand, hyphen, space, apostrophe and brackets.

The length should not exceed more than 35 characters.

Please note that the special characters listed below must not be used when you enter the employee's Surname

Please do not include leading or trailing spaces when you enter the Surname. For example if the Surname is O'Connor, do not include space before O'Connor or after O'Connor
` This is not an apostrophe. This is a grave accent. Please do not use this special character instead of an apostrophe. For example in a surname the apostrophe must be entered as O'Connor, not as O`Connor
leading spaces.
* asterisk
0 zero (in place of the alphabet O) - the first character must be alpha.

**X5 Address Line 1:** Enter here the employee's address. This field is mandatory

Please note the following when you enter the address
The address should be a maximum of 4 lines including the Postcode
A single address line can contain a maximum of 35 characters including spaces.
Please do not enter any invalid characters as listed for Surname and Forename.
Please do not leave any line empty.

**X6 Address Line 2:** Enter here the employee's address.

**X7 Address Line 3:** Enter here the employee's address.

**X8 Address Line 4:** Enter here the employee's address.

**X9 Postcode:** Enter here the postcode of the employee's address e.g. EP1 3SO

Please note that the Postcode should not exceed more than 8 characters.

**X10 Country:** Enter here the Country of the employee's address

**X11 Birth Date:** Enter here the date of birth of the employee.

Please note that the date should be entered as YYYY-MM-DD The XML Schema Stipulation only accepts YYYY-MM-DD as the date format. DD-MM-YYYY will not be accepted.
E.g.: If the employee's date of birth is on 15th November 1975, then enter the date as 1975-11-15.

Please note, the following when you enter the date of birth

1. Must be completed if the National Insurance number is
not known.
2. Must be a valid calendar date in the appropriate format(YYYY-MM-DD).
3. Must be today or earlier.


**X12 Gender(M/F):** Enter here the employee's appropriate gender.

Please note the following when you enter the employee's gender:
1. Must be completed if the National Insurance Number is
not known.
2. Must be Male or Female in the appropriate format.
3. Must be completed where "SMP" field is greater than "0".
4. If "employees gender" is male the "NI category" must not contain "B", "E", "G", "K", "O" or "T".

**X13 NI Number:** Enter here the employee's National Insurance number (NINo).If the NI number is not known leave it blank.

Please note, the NINO must follow the acceptable format:

1. characters 1 & 2 must be alpha and must be one of the issued National Insurance Number prefixes.
2. characters 3 - 8 must be numeric.
3. character 9 must be alpha in the range A -D or a space.

For Example: Two alpha (AA) six digits (123456) one alpha (A, B, C, D or space) "AA123456A" or "BB123456 " (the suffixes M, F and P will not be allowed after 2004/05).

**X14 Works Number:** Enter here the employee's Works Number. Please note that the employee's Works Number or payroll number can be alphanumeric and should  not exceed more than 20 characters.

**X15 NIC Table Letter1:** Enter here the employee's NI category table letter. This field is mandatory.

Please note that the length of the table letter should not exceed more than 1 character.

Please note the following when you enter the NI category table letter:

1. There must be between 1 and 4 NIC table letters shown
on each P14.
Valid table letters are ; A, B, C, D, E, F, G, H, J, K, L, N, O,Q, R, S, T, V, W, X against these letters.

**X16 At LEL 1:** Enter here the employee's earnings at the Lower Earnings Limit (LEL) where earnings reach or exceed the LEL. This field is mandatory.

Please note the following :
1.Numeric characters in the appropriate format.
Must be whole pounds
Must be "0" when "NI Category" field is "X".
If "NI Category" is "A", "D", "F", "H", "J", "L", "N",
 "Q","R", "S", or "V" the "Earnings at the LEL where earnings reach or exceed the LEL" field must be greater than "0".

Please note that this rule will not apply in aggregation cases and in cases where there is more than one contribution line and an annual earnings period has been applied.

**X17 LEL to ET  1:** Enter here the employee's earnings above Lower Earnings Limit (LEL) upto and including the Earnings Threshold(ET). This field is mandatory.

Please note the following:

 Numeric characters in the appropriate format.
 Must be whole pounds
 Must be "0" when "NI Category" is "X".
 Must be greater than "0" when "Earnings above the ET
up to and including the Upper Earnings Limit (UEL)" is
greater than "0" for the following NI Category letters: "A", "D", "E", "F", "G","H", "J", "K", "L", "N", "O", "Q", "R", "S" or" V".

Please note that this rule will not apply in aggregation cases and in cases where there is more than one contribution line and an annual earnings period has been applied.

**X18 ET to UEL 1:** Enter here the employee's earnings above Earnings Threshold (ET) upto and including the Upper Earnings Limit(UEL).This field is mandatory.

Please note the following:

1. Numeric characters in the appropriate format.
2. Must be whole pounds
3. Must be "0" when "NI Category" is "X".
4. Must be greater than "0" when the "Total of Employees and Employers Contributions Payable" field is greater than "32p" for the following NI Category letters:
"A", "D", "E", "F", "G","H", "J", "K", "L", "N", "O", "Q", "R", "S" or " V".
5. Must be greater than "0" when the "Employees Contributions Payable" field is greater than "16p" for the following NI category letters "A", "D", "E", "F", "G","H", "J", "K", "L", "N","O", "Q", "R", "S" or " V".


**X19 Total of Employees and Employers Contributions Payable 1:** Enter here the total of employee's and employer's payable contribution. This field is mandatory.
Please note the following:

1. Numeric characters in the appropriate format. x
2. Negative amounts must be expressed in the appropriate
format.
3. Must be "0" when "NI Category" field is "X".
4. For original returns, must be equal to or greater than the "Employees Contributions Payable" field for the following NI Category letters: "A", "B", "J", "R", "T" or "Q".
5. For original returns, must be equal to or greater than "0" for the following NI Category letters: "A", "B", "C", "J", "Q","R", "T" or "W".

**X20 Employees Contributions Payable 1:** Enter here the employee's payable contribution. This field is mandatory.
Please note the following:
1. Numeric characters in the appropriate format.
2. Must be "0" for the following NI Category letters: "C", "W" or "X".
3. For original returns, must be equal to or less than the "Total of Employees and Employers Contributions Payable" field for the following NI Category letters: "A","B", "J","R","T", or "Q".

**X21 SCON 1:** Enter here the Scheme Contracted Out Number(SCON).
Please note the following when you enter the SCON.

1. Must only be completed for each occurrence of the NI Category letters "F", "G", "H", "K", "S", or "V" present
within the submission.
2. Character 1 must be alpha with a value of "S".
3. Character 2 must be one of the following values: "0", "1", "2", "4", "6" or "8".
4. Characters 3 – 8 must be numeric.
5. Character 9 must be alpha.


**X22 NIC Table Letter 2:** Enter here the employee's NI category table letter 2 if the employee's NI category has been changed in the current tax year.


**X23 At LEL 2:** Enter here the employee's earnings at the Lower Earnings Limit (LEL) where earnings reach or exceed the LEL with reference to NI category table letter 2.


**X24 LEL to ET 2:** Enter here the employee's earnings above Lower Earnings Limit (LEL) upto and including the Earnings Threshold(ET) with reference to NI category table letter 2.

**X25 ET to UEL 2:** Enter here the employee's earnings above Earnings Threshold (ET) upto and including the Upper Earnings Limit(UEL) with reference to the NI category table letter 2.

**X26 Total of Employees and Employers Contributions Payable 2:** Enter here the total of employee's and employer's payable contribution with reference to the NI category table letter 2.

**X27 Employees Contributions Payable 2:** Enter here the employee's payable contribution with reference to the NI category table letter 2.

**X28 SCON 2:** Enter here the Scheme Contracted Out Number(SCON) with reference to the NI category table letter 2.

**X29 NIC Table Letter 3:** Enter here the employee's NI category table letter 3 if the employee's NI category has been changed again in the current tax year.

**X30 At LEL 3:** Enter here the employee's earnings at the Lower Earnings Limit (LEL) where earnings reach or exceed the LEL with reference to NI category table letter 3.

**X31 LEL to ET 3:** Enter here the employee's earnings above Lower Earnings Limit (LEL) upto and including the Earnings Threshold(ET) with reference to the NI category table letter 3.

**X32 ET to UEL 3:** Enter here the employee's earnings above Earnings Threshold (ET) upto and including the Upper Earnings Limit(UEL) with reference to the NI category table letter 3.

**X33 Total of Employees and Employers Contributions Payable 3:** Enter here the total of employee's and employer's payable contribution with reference to the NI category table letter 3.

**X34 Employees Contributions Payable 3:** Enter here the employee's payable contribution with reference to the NI category table letter 3

**X35 SCON 3:** Enter here the Scheme Contracted Out Number(SCON) with reference to the NI category table letter 3.

**X36 NIC Table Letter 4:** Enter here the employee's NI category table letter 4 if the employee's NI category has been changed again in the current tax year.

**X37 At LEL 4:** Enter here the employee's earnings at the Lower Earnings Limit (LEL) where earnings reach or exceed the LEL with reference to NI category table letter 4.

**X38 LEL to ET 4:** Enter here the employee's earnings above Lower Earnings Limit (LEL) upto and including the Earnings Threshold(ET) with reference to the NI category table letter 4.

**X39 ET to UEL 4:** Enter here the employee's earnings above Earnings Threshold (ET) upto and including the Upper Earnings Limit(UEL) with reference to the NI category table letter 4.

**X40 Total of Employees and Employers Contributions Payable 4:** Enter here the total of employee's and employer's payable contribution with reference to the NI category table letter 4.

**X41 Employees Contributions Payable 4:** Enter here the employee's payable contribution with reference to the NI category table letter 4.

**X42 SCON 4:** Enter here the Scheme Contracted Out Number(SCON) with reference to the NI category table
 letter 4.

**X43 SSP:** Enter here the Statutory Sick Pay amount if the employee has received SSP.

Please note the following when you enter SSP:
1. Numeric characters in the appropriate format.

**X44 SMP:** Enter here the Statutory Maternity Pay amount if the employee has received

SMP.
Please note the following when you enter SMP:

1. Numeric characters in the appropriate format.
2. Must be "0" when Gender is Male.

**X45 SPP:** Enter here the Statutory Paternity Pay amount if the employee has received SPP.

Please note the following when you enter SPP:

1. Numeric characters in the appropriate format.

**X46 SAP:** Enter here the Statutory Adoption Pay amount if the employee has received SAP.

Please note the following when you enter SAP:

1. Numeric characters in the appropriate format.

**X47 Pay in previous employment:**Enter here the employee's pay in the previous employment. This field is mandatory.

Please note the following when you enter the amount:

1. Numeric characters in the appropriate format.
2. Must be equal to or greater than the "Tax deducted in Previous Employment(s)" field.

**X48 Tax deducted in previous employment:** Enter here the amount of tax deducted for the employee in the previous employment. This field is mandatory.

Please note the following when you enter the amount:

1. Numeric characters in the appropriate format.
2. Negative amounts must be expressed in the appropriate format.
3. For original returns, must be equal to or less than the "Pay in previous Employment" field.

**X49 Pay in this employment:**Enter here the employee's pay amount in this employment. This field is mandatory.

Please note the following when you enter the amount:
1. Numeric characters in the appropriate format.
2. Must be equal to or greater than the "Tax Deducted in this Employment" field.

**X50 Tax deducted in this employment:**Enter here the amount of tax deducted for the employee in this employment. This field is mandatory.

Please note the following when you enter the amount:

1. Numeric characters in the appropriate format.
2. Negative amounts must be expressed in the appropriate format.
3. For original returns, must be equal to or less than the "Pay in this Employment" field.
4. When "tax deducted in this employment" field is negative, the "Tax deducted in previous employment "
field must be greater than, or equal to the positive value of "tax deducted in this employment" field.

**X51 Employment Start date (YYYY-MM-DD):** Enter here the employee's employement Start date.

Please note that the date should be entered as YYYY-MM-DD  The XML Schema Stipulation only accepts YYYY-MM-DD as the date format.  DD-MM-YYYY will not be accepted.

E.g.: If the employee's employment start date is on 15<sup>th</sup> May 2005, then enter the date as 2005-05-15.

**X52 Employment End date (YYYY-MM-DD):** Enter here the employee's employment end date if the employee has left the employment in the current tax year.

Please note that the date should be entered as YYYY-MM-DD  The XML Schema Stipulation only accepts YYYY-MM-DD as the date format.  DD-MM-YYYY will not be accepted.
E.g.: If the employee's employment end date is on 15<sup>th</sup>
December 2005, then enter the date as 2005-12-15.

**X53 Student Loan Deductions in this Employment:** Enter here the student loan deductions if any. If there are no student loan deductions then enter zero (0). This field is mandatory.
Please note the following when you enter the amount:
1. Numeric characters in the appropriate format.
2. Must be in whole pounds

**X54 Final Tax code:** Enter here the employee's existing tax code. Please note that the tax code length should be in between 2 and 7 characters.

Please note the following when you enter the employee's tax code :
1. Characters in the appropriate format
2. Must be completed if "Tax deducted in this employment" is non-zero.

**X55 Pay Frequency (month/week):** Enter here the employee's pay frequency i.e how frequently is your employee paid.
If your employee is paid on weekly,2 weekly, 3 weekly or 4 weekly basis enter 'week'. If your employeee is paid on monthly basis then enter 'month'.

**X56 Week1/ Month1 Indicator (Yes/No):** If the employee is taxed on a week 1 or month 1 basis, then enter 'Yes' (non-cumulative).

When a code is operated on a week 1 or month 1 basis it is non-cumulative, which means that the employee's 'cumulative' earnings in the year are ignored when calculating the tax; instead tax is calculated only on their earnings in the current pay period. In other words, every time the employee is paid, the tax is calculated as if it were the first pay period of the tax year.

If the employee is taxed on a cumulative basis, then enter 'No'.
When a code is operated on a cumulative basis, the earnings of the employee in the  tax year are summed up and tax is calculated on the total cumulative earnings of the employee.

Please note that the indicator must be "week" or "month" if a Week 1 or Month 1 basis was in force when the employee left.  It can only be present if the Tax Code at leaving is present.

**X57 Week53 Indicator (53/54/56):** If Payment in Week 53 is included in the Pay and Tax totals, put one of the following notations in this field.
'53' if there were 53 weekly paydays in the year.
'54' if there were 27 fortnightly paydays in the year.
'56' if there were 14 four weekly paydays in the year.

**X58 Widows and Orphans / Life Assurance Contributions in this Employment:**
Enter here the amount of contributions paid up to a maximum of £100 by an employee, where an employee is legally obliged to pay contributions to a Widows/Widowers and Orphans, or Life Assurance fund, that qualify for tax relief but are not authorised under 'net pay arrangements' for tax relief.