# Supporting Document – Form P35 (For Part Submission)

## (For P35 Part Submission for 2005-06)

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

**Z1 ECON:** Enter here the employer's Contracted Out Number.

**Z2 Completed End Of Year Summary (yes/no):** If you have completed an End of Year Summary (P14) or P38(S) for every person in your paid employment during the relevant tax year then enter 'Yes' else enter 'No'. This field is mandatory.

**Z3 Free Of Tax Payments (yes/no):** If you have made any "Free of tax" payments to an employee then enter 'Yes' else enter 'No'. This field is mandatory.

**Z4 Expenses Or Benefits (yes/no):** If any one else has paid expenses or provide vouchers or benefits to any
of your employees during the year then enter 'Yes' else enter 'No'. This field is mandatory.

**Z5 Did anyone employed by a person or company outside the UK work for you (Yes/No):** State whether anyone employed by a person or company outside the UK work for you. Please note if you have answered 'Yes', then you have to include the payments on the employee's P14, then at least one P14 must be submitted. This field is mandatory.

**Z6 If 'Yes', have you sent a form P14 for them? (yes/no):** If you have selected Yes for the field R5, then state whether the employees' payments are included in P14. This field is mandatory.

**Z7 Employees Pay To Third Party (yes/no):** If have you paid any of the employees pay to someone other than the employee then enter 'Yes' else enter 'No'. This field is mandatory.

**Z8 If Yes, Employees Pay To Third Party are Included (yes/no):** 'If you have answered "yes" to field R7, then state whether you included the payments on the employee's P14. Please note, If you have entered 'Yes' at least one P14 must be submitted. This field is mandatory.

**Z9 Service Payments (yes/no):** State whether the rules relating to services provided through an intermediary (sometimes known as IR35) apply to any work carried out by any worker included on this return.  This field is mandatory.

**Z10 If Yes, Service Payments Is Included (yes/no):** If you have answered 'Yes' to field R9, then state whether you have included a deemed payment or any part of one, on any P14s submitted. Please note, If you have entered 'Yes' then at least one P14 must be submitted. This field is mandatory.

**Z11 P14 Declaration (Yes):** Please declare that you have submitted an End of Year Summary (P14) for each employee or director for whom you completed a form P11 or equivalent record, during the year. This field is mandatory.

Please note the following:
1. At least one P14 must be submitted.

**Z12 P38A Declaration (are due/are not due):** Please declare whether you have completed form P38A, Employer's Supplementary Return. This field is mandatory.

Please note the following:
1. Must be answered: " are due" or "are not due" only.
2. If you have answered 'no' to field **R2** (EOY Summary) then entry can only be ' are due'.

**Z13 P11D Declaration (are due/are not due):** Please declare whether you have completed forms P11D, Expenses and Benefits. Please note, the declaration must be answered either "are due" or "are not due" only. This field is mandatory.

**Z14 Total NICs P35 Box 3:** Enter here the total amount of National Insurance Contributions deducted. This field is mandatory.

Please note, the NIC amount must be the total of all the "Total of Employees and Employers Contributions Payable" fields on forms P14 accompanying this submission.

**Z15 SSP SMP SPP and SAP funding P35 Box 21:** If you have received the funding amount received from HMRC to pay SSP, SMP, SPP and SAP then enter here the amount received. This field is mandatory.

**Z16 SSP Recovered P35 Box 13:** If you have paid SSP to your employees during the year, enter here the amount you are entitled to recover under the Percentage Threshold Scheme (PTS). Include any payments received directly from your Accounts Office to cover the recovery of SSP, which you have also shown in field **R15 (P35 Box21)**. This field is mandatory.

Please note, the SSP recovered must be equal to or less than the total of the "Statutory Sick Pay" associated with this return.

**Z17 SMP Recovered P35 Box 14:** If you have paid SMP to your employees during the year, enter here the amount you are entitled to recover, also include any payments received directly from your Accounts Office to cover the recovery of SMP, which you have also shown in field **R15 (P35 Box21)**

Please note, the SMP recovered must be equal to or less than the total of the "Statutory Maternity Pay" fields associated with this return.

**Z18 SMP NIC compensation P35 Box 15:** Enter here the compensation you are entitled to claim in addition to the SMP recovered. This field is mandatory.

Please note, the NIC cmpensation amount on SMP cannot be greater than the "SMP Recovered" field.

**Z19 SPP Recovered P35 Box 16:** If you have paid SPP to your employees during the year, enter here the amount you are entitled to recover. Include any payments received directly from your Accounts Office to cover the recovery of SPP, which you have also shown in field **R15(P35 Box21)**
This field is mandatory.

Please note, the SPP recovered must be equal to or less than the total of the "Statutory Paternity Pay fields associated with this return.

**Z20 SPP NIC compensation P35 Box 17:** Enter here the compensation you are entitled to claim in addition to the SPP recovered. This field is mandatory.

Please note the NIC compensation amount on SPP cannot be greater than the "SPP Recovered" field.

**Z21 SAP Recovered P35 Box 18:** If you have paid SAP to your employees during the year, enter here the amount you are entitled to recover. Include any payments received directly from your Accounts Office to cover the recovery of SAP, which you have also shown in field **R15(P35 Box21) .**This field is mandatory.

Please note, the SAP recovered must be equal to or less than the total of the "Statutory Adoption Pay fields associated with this return.

**Z22 SAP NIC compensation P35 Box 19:** Enter here the compensation you are entitled to claim in addition to the SAP recovered. This field is mandatory.

Please note, the NIC compensation amount on SAP cannot be greater than the "SAP

Recovered" field.

**Z23 Total P14 Tax P35 Box 6:** Enter here the total amount of the total tax deducted for the employees in this employment from P14. This field is mandatory.

Please note, the total tax must be the total of all the "Tax Deducted in this Employment" fields on the submission being made.

**Z24 Advance Received from IR to Refund Tax P35 Box 7:**   If you have received advance amount from HMRC to make tax refunds to the employees, then enter the amount received here. This field is mandatory.

**Z25 Deductions made from Subcontractor P35 Box 8:** If you have deducted tax from the subcontractor during this year, then enter here the amount deducted. This field is mandatory.

**Z26 Total Tax P35 Box 9**: Enter here the total tax deducted. This field is mandatory.
Please note, the total tax must be the total of all the "Total P14 Tax (P35 Box 6)" fields on the submission being made plus the "Advance Received from IR to Refund Tax (P35 Box 7)" field plus the "Deductions Made from Subcontractors(P35 Box 8)" field.

**Z27 Total Tax and NICs P35 Box 10:** Enter here the total tax and NIC amount for submissions being made. This field is mandatory.
Please note, the total tax and NIC must be the total of the "Total Tax" field plus the "Total NIC" for the Submission being made.

**Z28 Total Student Loan Deductions P35 Box 11:** If you have made student loan deductions for this year, then enter here the total amount of student loan deductions. Please note, the total student loan deductions must be the total of all the "Student Loan Deductions in This Employment" fields on the submission being made. This field is mandatory.

**Z29 Total NICs Tax and Student Loan P35 Box 12:** Enter here the total NICs Tax and Student Loan deduction amount. This field is mandatory.
Please note, the total NICs tax and student loan must be total of the "Total Tax & NIC" field plus the "Total Student Loan Deductions" field for the Submission being made.

**Z30 Net Statutory Payments Recovered P35 Box 22:** Enter here the total of Statutory Payment amount recovered and the NIC compensation recovered. This field is mandatory.

Please note, the entry must be the **total** of:-
SSP Recovered
SMP Recovered
NIC Compensation on SMP
SPP Recovered
NIC Compensation on SPP
SAP Recovered
NIC Compensation on SAP

**Less**
The "Funding Received from IR to Pay SSP/SMP/SPP/SAP".

**Z31 TaxCredit Funding Received from IR P35 Box 24:** If you have received any amount from HMRC to Pay tax credits to your employees, then enter here the amount received. This field is mandatory.

**Z32 Total Tax Credits Paid P35 Box 23:** If you have paid tax credits to your employees then enter here the total amount of tax credits paid. This field is mandatory.
Please note, the total tax credit paid must be the total of all the "Tax Credits in this Employment" field in **P14** associated with this return.

**Z33 Net Tax Credits P35 Box 25:** Enter here the net tax credit amount. Please note the net tax credit must be be equal to the "Total Tax Credits Paid to Employees" field less the "Funding Received from IR to Pay Tax Credits" field. This field is mandatory.

**Z34 Net Deductions P35 Box 26:** Enter here the net deductions. Please note the net deductions must be equal to the "Net Statutory Payments Recovered" field plus the "Net Tax Credits" field. This field is mandatory.

**Z35 Total Payable P35 Box 27:** Enter here the total amount payable for this year. Please note the total amountpayable must be equal to the sum of "Total NICs/Tax and Student loan deductions" minus "total net deductions' (box 12 minus box 26). This field is mandatory.

**Z36 Total Paid P35 Box 28:** Enter here the total of NICs and Tax that you have paid to your Accounts Office during the year. Remember to include any overpayment from the previous year transferred to this account by the HMRC. You may have recorded your payments on form *Employer's Payment Record, P32* (or equivalent), or your *Payslip Booklet, P30BC.* This field is mandatory.

**Z37 Incentive Payment P35 Box 29:** If you have received any incentives during this year, then enter the incentive amount here. Please note, the incentive amount cannot be greater than £250. This field is mandatory.

**Z38 Total Remaining to Pay P35 Box 30:** Enter here the total amount remaining to pay. Please note, the total amount remaining must be equal to the "Total Payable" field less the "Total Paid" field less the Incentive Payment. This field is mandatory.

**Z39 CIS deductions P35 Box 31:** Enter here the CIS deductions, only if you are a limited company that had CIS deductions made from payments received for work in the construction industry. This field is mandatory.

**Z40 Total after CIS deductions P35 Box 32:** Enter here the total amount payable after CIS deductions. Please note, the total amount payable after CIS deductions must be equal to the "Total remaining to Pay" field less the "CIS Deductions" field. This field is mandatory.

**Z41 Total Number of P14 Parts submitted to HMRC:** Enter here the total number of P14 parts that you have sent. This field is mandatory.

**Z42 Employer Name:** Enter here the Employer Name. This field is mandatory. Please note the characters length should not exceed more than 35 characters.

**Z43 PAYE Reference (TaxOfficeNumber/TaxOfficeReference):** Enter here the PAYE reference of the Employer. This field is mandatory.