

Employer Payment Record (EPR)						Employer	Client9 2025-26 New Changes						AO reference						635PJ76543210						Year ended 5 April			2026
Period	Amount due (inc. Apprenticeship Levy)	Net Income Tax	Income Tax (incl. subcontractor deductions)	Student Loan Deduction	Gross NICs - Pre-Employment Allowance	Employment Allowance used (Employer NIC only)	SMP recovered	NIC compensation on SMP	SPP recovered	NIC compensation on SPP	ShPP recovered	NIC compensation on ShPP	SAP recovered	NIC compensation on SAP	SPBP recovered	NIC compensation on SPBP	SNCP recovered	NIC compensation on SNCP	CIS deduction suffered by Ltd. Co.	Total deductions from NICs	Net NICs (Less Employment Allowance used)	Apprenticeship Levy						
	(2 + 21 + 22) = 1	(3 + 4) = 2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	(Total of 7 to 19) = 20	(5 - 6 - 20) = 21	22						
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£						
Month 1 (6Apr-5May)	85.29	960.60	945.60	15.00	1,371.93	756.05	0.00	0.00	374.36	31.83	250.00	21.25	0.00	0.00	250.00	21.25	500.00	42.50	0.00	1,491.19	-875.31	0.00						
Month 2 (6May-5Jun)	266.56	190.40	190.40	0.00	313.61	237.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.16	0.00						
Month 3 (6Jun-5Jul)	266.56	190.40	190.40	0.00	313.61	237.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.16	0.00						
Quarter 1	618.41	1,341.40	1,326.40	15.00	1,999.15	1,230.95	0.00	0.00	374.36	31.83	250.00	21.25	0.00	0.00	250.00	21.25	500.00	42.50	0.00	1,491.19	-722.99	0.00						
Month 4 (6Jul-5Aug)	266.36	190.20	190.20	0.00	313.61	237.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.16	0.00						
Month 5 (6Aug-5Sep)	266.56	190.40	190.40	0.00	313.61	237.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.16	0.00						
Month 6 (6Sep-5Oct)	266.56	190.40	190.40	0.00	313.61	237.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.16	0.00						
Quarter 2	799.48	571.00	571.00	0.00	940.83	712.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	228.48	0.00						
Month 7 (6Oct-5Nov)	266.56	190.40	190.40	0.00	313.61	237.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.16	0.00						
Month 8 (6Nov-5Dec)	266.36	190.20	190.20	0.00	313.61	237.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.16	0.00						
Month 9 (6Dec-5Jan)	266.56	190.40	190.40	0.00	313.61	237.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.16	0.00						
Quarter 3	799.48	571.00	571.00	0.00	940.83	712.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	228.48	0.00						
Month 10 (6Jan-5Feb)	266.56	190.40	190.40	0.00	313.61	237.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.16	0.00						
Month 11 (6Feb-5Mar)	266.56	190.40	190.40	0.00	313.61	237.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.16	0.00						
Month 12 (6Mar-5Apr)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Quarter 4	533.12	380.80	380.80	0.00	627.22	474.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152.32	0.00						
Grand total	2,750.49	2,864.20	2,849.20	15.00	4,508.03	3,130.55	0.00	0.00	374.36	31.83	250.00	21.25	0.00	0.00	250.00	21.25	500.00	42.50	0.00	1,491.19	-113.71	0.00						