

Full Payment Submission (FPS) 2025-26

Employer Name	PAYE Reference	Employer AO Reference
Demo Employer Limited	999/A213	635PJ76543210

Employee's Personal Details	Partner Details
Employee's NINOAB123456C Employee's NameMr Robert Redford Employee's GenderMale Employee's Date of birth07/08/1979 Employee's address777 Lucky Street Network House Epsom County BR5 6BP United Kingdom Passport Number Works/ payroll number19 Payroll ID changed ?Old Payroll ID	Partner's NINO Partner's Name
	Employment Details
	Employment Start Date Start Declaration (A, B, C) Student Loan Indicator Employee Seconded to work in UK Stay over 6 months Stay less than 6 months Will work both in and out of UK, but live abroad ? If Employee, is a European Economic Area or Commonwealth citizen ? If Employee is under EPM 6 (modified) scheme ?

Pay and Tax Details		
Occupational Pension for bereaved spouse/partner Annual amount of Occupational pension0.00 State Pension for bereaved spouse/partner ? Annual amount of State pension0.00 Flexibly Accessing Pension Rights ? Flexible drawdown taxable amount0.00 Flexible drawdown non-taxable amount0.00	Employee Leaving Date Payment after Leaving ? Hours Worked (A, B, C, D, E)D - 30 hrs or more Tax Code1250L Non-Cumulative ?N On Strike ? Late PAYE Reporting Reason	Aggregated Earnings ? Occupational Pension ? Pension Death Benefit ? Payment to Non-Individual ? Irregular Payment ? Unpaid Absence ? Number of earnings periods1
Taxable Pay TD1,984.86 Total Tax TD213.40 Student Loan TD0.00 Pay FrequencyMONTH Payment Date02/05/2025 Week / Month1	Taxable Pay for this period1,984.86 Payment value with no Tax / NIC0.00 Deduction from net pay - this period0.00 Pay after Statutory deductions1,434.77 Benefit value taxed - this period0.00 Benefit value taxed TD0.00	Employee Pension under Net Pay15.14 Employee Pension under Net Pay TD15.14 Class 1 NIC Items - this period0.00 Employee Pension not under Net Pay0.00 Employee Pension not under Net Pay TD0.00 Student Loan recovered - this period0.00 Tax deducted/refunded -this period213.40
Trivial commutation lump sums (TCLS)	Small pot lump sum payments from personal pension schemes Small pot lump sum payments from occupational pension schemes	

Statutory payments				
SMP YTD0.00	OSPP YTD0.00	SAP YTD0.00	ASPP YTD0.00	

Director's NIC	
Director's NIC & method of calculation	Tax Week/Month of Director

Employee's Bank Details	
Bacs HASH Code	
Random String	Employer Bank Sort Code
BACS Amount	Employee Bank Sort Code

National Insurance Contributions	(Note: LEL=Lower Earnings Limit, PT=Primary Threshold, UAP = Upper Accrual Point, UEL=Upper Earnings Limit, YTD = Year-to-Date)								
NIC table letter	Pay subject to NIC-this period	Pay subject to NIC YTD	At LEL 1 YTD	LEL to PT 1 YTD	PT to UEL 1 YTD	Employer NIC YTD	Employer NIC - this period	Employee NIC YTD	Employee NIC - this period
A	2,000.00	2,000.00	486.00	186.00	1,328.00	182.71	182.71	159.36	159.36