

Employer Payment Record (EPR)

Employer Demo Employer Limited

AO reference 635PJ76543210

Year ended 5 April 2018

| Period | Amount due (less Employment Allowance used) | Net Income Tax | Income Tax (incl. subcontracto r deductions) | Student Loan Deduction | Gross NICs - Pre- Employment Allowance | Employment Allowance used (Employer NIC only) | SMP recovered | NIC compensa tion on SMP | SPP recovered | NIC compensa tion on SPP | ShPP recovered | NIC compensa tion on ShPP | SAP recovered | NIC compensa tion on SAP | CIS deduction suffered by Ltd. Co. | Total deductions from NICs | Net NICs (Less Employment Allowance used) |
|--------------------------------|---|-------------------|---|------------------------------|---|---|------------------|-----------------------------------|------------------|-----------------------------------|-------------------|------------------------------------|------------------|-----------------------------------|--|----------------------------------|---|
| | (2 + 17) = 1 | (3 + 4) = 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | (Total of 7 to 15) = 16 | (5 - 6 - 16) = 17 |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Month 1 (6Apr-5May) | 5,906.71 | 3,797.40 | 3,767.40 | 30.00 | 5,286.82 | 2,792.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 385.25 | 0.00 | 0.00 | 385.25 | 2,109.31 |
| Month 2 (6May-5Jun) | 594.88 | 624.80 | 624.80 | 0.00 | 942.14 | 207.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 764.32 | 0.00 | 0.00 | 764.32 | -29.92 |
| Month 3 (6Jun-5Jul) | 38.70 | 625.20 | 625.20 | 0.00 | 942.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,528.64 | 0.00 | 0.00 | 1,528.64 | -586.50 |
| Quarter 1 | 6,540.29 | 5,047.40 | 5,017.40 | 30.00 | 7,171.10 | 3,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,678.21 | 0.00 | 0.00 | 2,678.21 | 1,492.89 |
| Month 4 (6Jul-5Aug) | 1,011.47 | 411.40 | 411.40 | 0.00 | 600.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.07 |
| Month 5 (6Aug-5Sep) | 1,011.67 | 411.60 | 411.60 | 0.00 | 600.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.07 |
| Month 6 (6Sep-5Oct) | 1,011.47 | 411.40 | 411.40 | 0.00 | 600.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.07 |
| Quarter 2 | 3,034.61 | 1,234.40 | 1,234.40 | 0.00 | 1,800.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,800.21 |
| Month 7 (6Oct-5Nov) | 1,011.67 | 411.60 | 411.60 | 0.00 | 600.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.07 |
| Month 8 (6Nov-5Dec) | 1,011.47 | 411.40 | 411.40 | 0.00 | 600.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.07 |
| Month 9 (6Dec-5Jan) | 1,011.47 | 411.40 | 411.40 | 0.00 | 600.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.07 |
| Quarter 3 | 3,034.61 | 1,234.40 | 1,234.40 | 0.00 | 1,800.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,800.21 |
| Month 10 (6Jan-5Feb) | 1,011.67 | 411.60 | 411.60 | 0.00 | 600.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.07 |
| Month 11 (6Feb-5Mar) | 1,011.47 | 411.40 | 411.40 | 0.00 | 600.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.07 |
| Month 12 (6Mar-5Apr) | 1,011.67 | 411.60 | 411.60 | 0.00 | 600.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.07 |
| Quarter 4 | 3,034.81 | 1,234.60 | 1,234.60 | 0.00 | 1,800.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,800.21 |
| Grand total | 15,644.32 | 8,750.80 | 8,720.80 | 30.00 | 12,571.73 | 3,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,678.21 | 0.00 | 0.00 | 2,678.21 | 6,893.52 |