

Employer's Annual Electronic Specification 2016/17

Introduction

This document contains all the information you will need to enable you to submit your Annual Employer's Return electronically. This is an alternative option to providing your employees T14's to us via input to our employer online filing system.

Prospective New Electronic Submitters

If you don't currently submit electronically but you would like to start submitting your annual employer's return to us electronically, and you would prefer not to use one of the existing computerised payroll bureaux to do this, we have provided everything you need in this document to build the required file for the coming year.

How the electronic process works

You build a file at the end of the year and send it to us in a data file attached to the online submission (we will only accept a file on a disc from non-compulsory online users). Any employer with five or more employees is compulsorily required to return their submission online (inputting T14s to our online forms or via file attachment).

We do a test run of the submitted file on our computer system and it checks to see if the file is properly constructed, and if it is, whether or not the standard of data is high enough for us to accept it. In the majority of cases, a letter/secure message is issued immediately telling you the status of your return. If there have been problems, we tell you what they were and where to find them; if you can't resolve them yourself, we are at the end of the phone to help.

If your file fails due to a 'fatal' error, we will need to look into the reason for this failure and will contact you to discuss the matter further.

The file we ask you to build is a text file with the data for each T14 contained in particular places within the file. What data to include and where to put it is outlined in the specification which is included at the end of this document.

You can build the file at any time prior to submission and send it through to us as a test file. This may help you gain confidence in your process without risking late submission.

Electronic submission does not guarantee the speed with which we process your return data – that depends on the accuracy of your data and how well informed you have kept us on employee details and movements throughout the preceding year – but it does tell you straight away what our computer systems think of your submission and if there are errors, where they are.

Next moves

If you are now interested in submitting electronically, read the specification and create the file. We don't need to hear from you until it is time to submit the employer return but if you wish to ask for advice or test your output let us know.

For technical advice and queries, contact the Income Tax Division on telephone number 01624 685400 and choose the 'Employer' option.

To submit a test file send it on Compact Disc or as a data file noted for the attention of:

Frank Carolan
Finance and Admin Support Group
Income Tax Division
Bucks Road
Douglas
Isle of Man
IM1 3TX

Email: frank.carolan@gov.im

If you do send us a test file, ensure the disc or data file is clearly marked with your employer tax reference number and the word 'TEST'.

If you wish to submit a test submission as an attachment to an email, we recommend that you encrypt the file using WinZip and provide a contact telephone number within the email so that we can get in touch for the password to decrypt the file. We will accept unencrypted files but you should be aware the transmission of sensitive information via email is not 100% secure.

The Specification

The submission consists of one header record – the first line of data, followed by as many T14 records as there are T14s – the second line and beyond with one line of data representing each T14.

Data Character Description

Notes about field types:-

1. Numeric fields may only contain characters '0' to '9' and must be right justified with leading zeros; any sign or decimal point characters are not allowed.
2. Where a numeric field represents an amount, the value must be in 'pence' as specified e.g. £40,000 entered as 4000000
3. Where a field represents a date, the format must be CCYYMMDD where CC is the Century, YY is the Year, MM is the Month and DD is the Day e.g. 14th February 1951 entered as 19510214
4. Alphanumeric fields may contain upper case letters 'A' to 'Z' only, numeric digits '0' to '9', punctuation marks and space.
5. Alphanumeric fields must be left justified.
6. All records must be of fixed length.
7. All records should terminate with the control characters Carriage Return (CR) and Line Feed (LF) but we can now accept spaces in place of these characters if they prove difficult to incorporate.
8. One file only (consisting of a single header record and T14s) should be created for each employer reference and this file should contain all of the T14 records for the employees held under that reference. The values in the header record must reflect the sum of the values in the subsequent records in the file – if these values differ, the file will be rejected as a precaution against incomplete data.

T37 - Header Record (Type 00)

This is the header record. There should only be one of these in the entire submission and it sits as the first line of data in the file. If you were to open the text file in MS Notepad or Wordpad, it would be at the top of the page. Fields 6 through to 10 summarise the records to follow: if these sums are wrong, our system assumes some data is missing and rejects the return. Change from last year are the Tax Year is now 2016/17 and SEP, DIV and WID have been removed from T14 field 9 regarding Marital Status.

Order	Description	Type	Field Length	Example
1	Record Type	Numeric	2	Always 00
2	Version	Numeric	2	22
3	Mode	Alphanumeric	4	TEST or LIVE
4	Tax Year	Alphanumeric	9	2016/2017
5	Employer's Tax Reference and Check Digit - hyphenated	Alphanumeric	13	H012345E01-28
6	Total T14 Count	Numeric	6	000123
7	Total Amount of ITIP Deductions	Numeric (pence)	10	0000000000
8	Total Amount of Employee's and Employer's National Insurance Contributions	Numeric (pence)	10	0000000000
9	Total Amount of Gross Remuneration	Numeric (pence)	10	0000000000
10	Total Amount of Superannuation Contributions	Numeric (pence)	10	0000000000
11	Total Amount of Pensions Contributions	Numeric (pence)	10	0000000000
12	Software Tag	Alphanumeric	3	ABC
13	Filler	Alphanumeric	393	Spaces
14	Control Characters		2	
	TOTAL LENGTH		484	

T14 - Detail Record (Type 01)

For every T14, one of these records exists. They form the majority of the submission.

Existing electronic submitters should be aware that the only change to the submission format regarding the 2016/17 year is that SEP, DIV and WID have been removed from T14 field 9 regarding Marital Status.

Order	Description	Type	Field Length	
1	Record Type	Numeric	2	Always 01
2	Employee's NINO	Alphanumeric	9	MA123456A Mandatory - Matching field
3	Employee's Tax Reference and Check Digit - hyphenated	Alphanumeric	13	H123456-78 Mandatory - Matching field
4	Employee's Payroll No	Alphanumeric	14	12345678900000
5	Title	Alphanumeric	4	MISS
6	Surname	Alphanumeric	20	SMITH Mandatory - Match field
7	Forenames	Alphanumeric	20	JANE BRIDGET
8	Date of Birth	Alphanumeric	8	19710731 Mandatory - Match field
9	Marital Status	Alphanumeric	3	Must be included (but is not a matched field) and must be either CVP, MAR or SGL
10	Address Line 1	Alphanumeric	27	HOUSE NAME
11	Address Line 2	Alphanumeric	27	STREET
12	Address Line 3	Alphanumeric	27	TOWN
13	Address Line 4	Alphanumeric	27	COUNTRY
14	Post Code	Alphanumeric	8	AA9B9AAB or AA99B9AA where 9 = numeric, A = A-Z and B = Space
15	Non-Resident Pay Indicator	Alphanumeric	1	X or space
16	Week 53 Pay Indicator	Alphanumeric	1	X or space
17	Employer's Contracted Out	Alphanumeric	9	E1234567H

	No			
18	Date Started Work	Alphanumeric	8	20140530
19	Date Stopped Work	Alphanumeric	8	20150315
20	Spare (previously Date Changed Marital Status)	Spare	8	Spaces
21	Final Tax Code	Alphanumeric	6	1685M
22	Gross Remuneration	Numeric (pence)	10	0000005000
23	Superannuation Contributions	Numeric (pence)	10	0000005000
24	ITIP Deductions	Numeric (pence)	10	0000005000
25	Directors Fees	Numeric (pence)	10	0000005000
26	NI Table Letter (1)	Alphanumeric	1	A
27	Earnings at the Lower Earnings Limit (LEL) where earnings are equal to or exceed the LEL (1)	Numeric (pence)	8	00005000
28	Earnings above the LEL, up to and including the Primary Threshold (1)	Numeric (pence)	8	00005000
29	Earnings above the Primary Threshold, up to and including the UAP (1)	Numeric (pence)	8	00005000
30	Total of employee's and employer's contributions payable (1)	Numeric (pence)	10	0000005000
31	If amount in col 1f (field 30) is a minus amount, enter 'R' here. (1)	Alphanumeric	1	R or Space
32	Employee's contributions payable on earnings above the Primary Threshold (field 29, 46 and 47) (1)	Numeric (pence)	10	0000005000
33	Spare (previously total rebate)	Spare	10	Spaces
34	Scheme contracted out number (1)	Alphanumeric	9	S1234567A
35	NI Table letter (2)	Alphanumeric	1	A
36	Earnings at the Lower Earnings Limit (LEL) where earnings are equal to or exceed the LEL (2)	Numeric (pence)	8	00005000
37	Earnings above the LEL, up to and including the	Numeric (pence)	8	00005000

	Primary Threshold (2)			
38	Earnings above the Primary Threshold, up to and including the UAP (2)	Numeric (pence)	8	00005000
39	Total of Employee's and Employer's Contributions payable (2)	Numeric (pence)	10	0000005000
40	If amount in col 1f (field 39) is a minus amount, enter 'R' here. (2)	Alphanumeric	1	R or Space
41	Employee's contributions payable on earnings above the Primary Threshold (field 38, 48 and 49) (2)	Numeric (pence)	10	0000005000
42	Spare (previously total rebate)	Spare	10	Spaces
43	Scheme contracted out number (2)	Alphanumeric	9	S1234567A
44	Spare (previously Date NI letter changed)	Spare	8	Spaces
45	Pension	Alphanumeric	1	Y (indicating pension) or space
46	Earnings above the UAP up to and including the UEL (1)	Numeric (pence)	8	00005000
47	Earnings above the UEL (1)	Numeric (pence)	9	000005000
48	Earnings above the UAP up to and including the UEL (2)	Numeric (pence)	8	00005000
49	Earnings above the UEL (2)	Numeric (pence)	9	000005000
50	Filler		19	
51	Control Characters		2	
	TOTAL LENGTH		484	

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Common errors from the past year

We maintain a list of the most common errors on electronic returns sent to us so that we can point out things to avoid.

These are the most common errors for the past year:

- Invalid numeric character, where the character - had been used to indicate a minus amount. Where a value is a minus amount you should place an 'R' in the Rebate column.
- The T37 header record did not agree with the T14 totals within the file. The values in the header record must reflect the sum of the values in the subsequent records in the file.
- There was an additional T37 record. There should be one file per Employer reference. If you operate two or more reference numbers, each one must be separate submission with it's own header record.
- The wrong tax year had been used in the header record.
- Invalid marital status – this must be CVP, MAR or SGL

- Invalid tax reference number format; you **must** use the number '0' and **not** the letter 'O', you must also include the check digit i.e. H012345-67.
- The Date of Birth was missing.
- The Tax Reference number was missing.
- Invalid National Insurance number (NINO).
- The NINO was missing.