

Employer's Annual Electronic Specification 2015/16

Introduction

This document contains all the information you will need to enable you to submit your Annual Employer's Return electronically.

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 either on a disc (for non-compulsory online users only) or in a data file attached to the online submission.

We put the file through our computer and it decides whether the file is properly constructed, and if it is whether or not the standard of data on it is high enough for us to start work on it. In the majority of cases, you will receive a letter/secure message to you immediately telling you where your return is up to. 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 helps 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 spec and create the file. We don't *need* to hear from you until it is time to submit the 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 'Employers' option.

To submit a test file send it on CD 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: you should be aware the transmission of sensitive information via email is not 100% secure.

The Spec

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 reject out of hand 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. The only change from last year is the Tax Year is now 2015/16.

| 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 | 2015/2016 |
| 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 there are no changes to the submission format regarding the 2015/16 year.

| 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 MAR, SEP, DIV, WID, SGL or CVP |
| 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 No | Alphanumeric | 9 | E1234567H |
| 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 Primary Threshold (2) | Numeric (pence) | 8 | 00005000 |
| 38 | Earnings above the Primary Threshold, up to and including the UAP (2) | Numeric (pence) | 8 | 00005000 |
| 39 | Total of Employee's and | Numeric | 10 | 0000005000 |

| | | | | |
|----|--|-----------------|------------|---------------------------------|
| | Employer's Contributions payable (2) | (pence) | | |
| 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 a - 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 MAR, SEP, DIV, WID, SGL or CVP
- 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.