

## **Basic PAYE Tools**

## Using Basic PAYE Tools Earlier Year Update alongside commercial software

You can use this guide from 20 April 2014 to send an Earlier Year Update

Basic PAYE Tools - RTI		
Back Forward /		Print
asic PAYE Tools - Home page		
HM Revenue & Customs		Basic PAYE Tool Home   Calculators   Cymraeg   Help   Setting
Employer	Basic PAYE Tools - Home page	~
No employers found	Welcome to your Basic PAYE Tools	
	Before you can use Basic PAYE Tools you must first have already set up an employer, please follow the	add an employer by following the link below. If you e relevant link in the 'Employer' list on the left.
Menu	Otherwise to add an employer, please follow the li	nk below.
Add an employer		Add an employer 🕨
Back up your data	Notifications will appear below throughout the tax	year to help you deal with your payroll.
Restore your data	Once you have added an employer, you can also b link in the left hand menu.	ack up or restore your data by selecting the relevant
	You can find further details and guidance in the 'Us	eful information' section below.
Navigation		
Employers	Notifications	Useful information
	Are you using the latest version of the Decis DAXE Teols?	What's changed for 2014-15
	Last day for sending your final Full	Claim the new Employment Allowance
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#### Introduction

This is the Basic PAYE Tools guide for making an Earlier Year Update (EYU). You should only use the Basic PAYE Tools to complete and submit an EYU if your payroll software doesn't have this facility.

For the vast majority of employers, the EYU functionality is used to correct payroll data for 2013 to 2014 and later tax years. A very small number of employers took part took part in the 'real time information' pilot in the 2012 to 2013 tax year. Those employers can also use an EYU to correct payroll data for the 2012 to 2013 tax year.

The screenshots in this guide are the main ones you will need to know about, but doesn't include them all as there are some most employers will not use because they apply to more unusual circumstances.

Due to continuing improvements the screens in the Basic PAYE Tools may look slightly different to those shown within this guide.

#### Need to know:

- you need to submit an EYU for any employee that requires payroll data for the previous tax year to be corrected
- you cannot send HMRC an EYU if you haven't already sent a Full Payment Submission (FPS) for 2012-13 or 2013-2014
- if you use commercial software to run your payroll and send your FPS in real time, you can still use the Basic PAYE Tools to send EYU to HMRC - there is no limit on the number of employees for whom you can send EYU using Basic PAYE Tools

An EYU must only contain the 'differences' between the values that had previously been submitted on the last submission for the year and the correct values.

To make it easy to get the right values, Basic PAYE Tools uses a 3 step approach.

After you have entered details about the employer and the employee, you will enter the amounts on the last FPS submitted to HMRC. Then you will enter the correct amounts, and BPT will calculate the 'Differences'. You need to check that the Differences are what you expected before you send the EYU to HMRC.

Only the 'Differences' will be sent to HMRC on an EYU.

# Important The Basic PAYE Tools containing EYU functionality will be available from 3 April 2014, but you cannot send an EYU for the 2013 to 2014 tax year until 20 April 2014. An EYU sent before this date will be rejected.

#### **Getting Started**

So that you can use the Basic PAYE Tools to send an EYU you must have:

- 1. Downloaded and installed the software:
  - if you don't have the software already, you can get the software here - <u>Download Basic PAYE Tools</u>
  - if you already have Basic PAYE Tools, you need to select the update available from 3 April 2014 - check that your computer is connected to the internet, open the Basic PAYE Tools and accept the prompt to take the update
- 2. Set up the employer.

To help you do this, please refer to the guidance 'First time users: download and install Basic PAYE Tools'.

This will show you how to set up and install the software and set up the employer. You can find this guide on the HMRC website.

First time users: download and install Basic PAYE Tools

#### Can I create multiple EYU submissions?

We recommend that you complete the **full** process below separately for each employee requiring a change.

#### Part 1: Selecting the correct employer

If you have added more than 1 employer to the Basic PAYE Tools you will need to select the correct employer.

From the 'Home' screen select the correct employer from the list of Employers at the top left of your screen.

In the example below 'ABC Ltd' will be selected.

<sup>€</sup> B	asic PAYE Tools - RTI		
Ba	Back Forward /		Print
	HM Revenue & Customs		Basic PAYE Tools Home   Calculators   Cymraeg   Help   Settings
E	Employer	Basic PAYE Tools - Home page	
P	Please select an employer from the list:	Welcome to your Basic PAYE Tools	
	→ ABC Ltd 123/A456 → XYZ & Co. 123/A456	Before you can use Basic PAYE Tools you must first ac have already set up an employer, please follow the r	dd an employer by following the link below. If you elevant link in the 'Employer' list on the left.
		Otherwise to add an employer, please follow the link	below.
P	Menu		Add an employer 🕨
	Add an employer	Notifications will appear below throughout the tax ye	ar to help you deal with your payroll.
	Add arrenpioyer	Once you have added an employer, you can also bad	k up or restore your data by selecting the relevant
+	• Back up your data • Restore your data	You can find further details and guidance in the 'Usefi	ul information' section below.
-	Navigation	Notifications	Useful information
	Employers	Are you using the latest version of the Basic PAYE Tools?	What's changed for 2014-15 Chains the new Employment Allowance

This will take you to the 'Employer details' screen as shown below.

Check that you have the correct tax year selected.

For example if you are creating an EYU for the 2013 to 2014 tax year, make sure you select 'Tax year: 2013-14' - as shown below.

Back Forward /employer/1/		
HM Revenue & Customs		Basic PAYE To Home   Calculators   Cymraeg   Help   Se
Employer: ABC Ltd change of Tax year: 2013-14 2014-15   Menu	nployer 2013-14   2012-13 Employer details	
<ul> <li>Manage employees</li> </ul>	The employer's details are shown below. If you want please follow the relevant link.	ant to change the details or delete this employer,
<ul> <li>Calculate amount due to HMRC</li> <li>Employer Payment Summary and recoverable amounts</li> </ul>	Further actions are available by following the links	in the left hand menu.
<ul> <li>Periods with no payments to employees</li> </ul>	Employer name:	ABC Ltd
Final submission for tax year	Employer PAYE Reference:	123/A456
▶ P60 forms	Accounts Office Reference:	123PA12345678
<ul> <li>View outstanding submissions (6)</li> <li>View on hold submissions (0)</li> </ul>	Exempt from employer Class 1 National Insurance contributions:	No
View successful submissions	Eligible for employment allowance for 2014-15:	Yes
<ul> <li>view railed submissions</li> <li>View expired submissions</li> </ul>		Change employer detail
<ul> <li>PAYE scheme ceased</li> <li>Record of funding</li> </ul>		Delete employe

#### Part 2: Add details about your employee:

To set up the employee for whom you want to create an EYU, you will need the following mandatory information:

- full name
- gender
- date of birth
- address

You will also need the payroll records for this employee.

Basic PAYE Tools - RTI Back Forward /employer/1/ Print Employer details Basic PAYE Tools HM Revenue & Customs Home | Calculators | Cymraeg | Help | Settings Employer: ABC Ltd change employer Tax year: 2013-14 2014-15 | 2013-14 | 2012-13 Menu Employer details The employer's details are shown below. If you want to change the details or delete this employer, please follow the relevant link. Manage employees Calculate amount due to HMRC Further actions are available by following the links in the left hand menu Employer Payment Summary and recoverable amounts Employer name: ABC Ltd Periods with no payments to employees Employer PAYE Reference: 123/A456 ▶ Final submission for tax year ▶ P60 forms Accounts Office Reference: 123PA12345678 View outstanding submissions (6) Exempt from employer Class 1 National No Insurance contributions: View on hold submissions (0) View successful submissions Eligible for employment allowance for 2014-15: Yes View failed submissions View expired submissions Change employer details 🕨 Delete employer > PAYE scheme ceased Record of funding Employer forms Navigation

Select the 'Manage employees' link from the Menu.

#### Basic PAYE Tools - RTI Back Forward /employer/1/2013/employees/ Print Manage employees HM Revenue & Customs **Basic PAYE Tools** Home | Calculators Cymraeg | Help | Setti Employer: ABC Ltd change employer Tax year: 2013-14 2014-15 | 2013-14 | 2012-13 Menu Manage employees Add an employee The details of your employees and their last submission, if applicable, are shown below. • Outstanding submissions (6) You can view and change the details for an employee by following the link in the 'Name' column You can also add payment details for an employee and, if applicable, update earlier year information by following the relevant link in the 'Actions' column. Navigation If you cannot enter pay details for an employee, follow the 'Outstanding submissions' link in the left hand menu to view and submit the outstanding Full Payment Submission (FPS) before returning to this section. Employers ABC Ltd (2013-14) Please note: You must enter pay details for all employees included in the next payroll run before you submit the FPS details to HMRC. - Employees Current employees National Insurance number Name Submissio Status Last paymen date Actions Mr Michael Smith 30/04/2014 Unsuhmitted Mr John Taylor 30/04/2014 Unsuhmitted Add employee >

Select 'Add an employee' from the Menu.

The next screen requires you to select from 4 options.

As you are only using the EYU functionality of the Basic PAYE Tools **you must select 'Earlier Year Update only'** then select 'Next'.

HM Revenue & Customs		Bi Home   Calculators   Cymi	asic PAYE   ools
Employer: ABC Ltd Fax year: 2013-14			
Add employee			0
/ou must include everyone you employ, n staff and any who are paid below the ΡΑγ	o matter how short a time they work for you o ⁄E tax and/or National Insurance Contributions	r how little they are paid. This includes thresholds.	temporary and casual
/ou must provide HM Revenue & Customs	with year to date payroll information for all yo	our employees, even if they have since	left your employment.
These details should be available from yo	ur existing payroll software or paper P11 Dedu	uctions Working Sheet.	
Please note: If you have not yet made yo You should enter leaver details first.	our first submission in real time you must also (	enter details of any employees who lef	during the tax year.
There are three types of employee to cho	ose from:		
<ul> <li>Current - an employee included in yo</li> <li>Trivial commutation payment - an er</li> <li>Non individual - a third party, for example.</li> </ul>	ur payroll. mployee with a lump sum pension payment. ample a personal representative, trustee or co	rporate body paid on behalf or instead	of the employee.
Further help is available by clicking the 'he	elp icon' located to the right of the screen title	at the top of the page.	
If you make your Real Time Information (R Basic PAYE Tools to tell us about changes please select the <b>'Earlier Year Update o</b> r	XTI) submissions using a software package wh to an employee's pay, tax, or National Insura nly' option.	ich doesn't include Earlier Year Update nce details submitted in a previous yea	s, you can also use r. In these cases,
Please select the type of employee you w	ant to set up and then click 'Next' to continue.		
<ul> <li>indicates required information</li> </ul>			
Employee typ	e? * 🔘 Current		
	<ul> <li>Trivial commutation payment</li> </ul>		
	O Non-individual		

Enter the required information into the blank boxes on the screen that follows, scrolling down as you go, using the onscreen prompts for guidance.

Once all the relevant blank boxes are filled, select 'Next' to continue.

From the 'Employee details' screen, select 'Earlier Year Update' from the Menu.



Read the guidance on the next screen and then select 'Add an Earlier Year Update' to continue.



#### Enter the previously submitted information

The purpose of this screen is for you to enter the details that were previously submitted to HMRC on the last FPS for the year which you need to correct. These are referred to as the ' Previously submitted amount'.

You must complete the 2 mandatory fields - Tax code and the basis the code was operated. Other than that, you only need to complete boxes where a change to the amounts is required.

#### Remember

You cannot send HMRC an EYU if you haven't already sent an FPS.

	ad details	
HM Revenue & Customs		Basic PAYE Tools Home   Calculators   Cymraeg   Help   Settings
nployer: ABC Ltd		
x year: 2013-14		
nployee: Mr William	Jones	
rlier Year Update (EYU) - P	reviously submitted details	
ase check that the tax year sho	own above is the year that you w.	ant to create an EYU for.
u first need to provide the pay a rected details on the next scree	and deductions details that were o an). If no data was submitted for f	originally submitted to HM Revenue & Customs (you will be asked to provide the the tax year you should leave the fields below blank.
en you have completed the reli	evant fields dick the 'Next' button	to continue.
ase note: Values should be en	tered in pounds sterling, including	) pence.
ndicates required information		
ax details		
	Tax code: *	0
Was this tax code operated o 1/mont	on a week * 🔿 Yes 🔿 No n 1 basis?	Ø
Was this tax code operated o 1/mont Description	on a week * O Yes O No n 1 basis? Previously submitted amount (	ی (٤)
Was this tax code operated ( 1/mont Description Pay for Income Tax purposes:	on a week * O Yes O No h 1 basis? Previously submitted amount (	ی (٤)
Was this tax code operated 1/mont Description Pay for Income Tax purposes: Tax deducted:	on a week * Yes No h 1 basis? Previously submitted amount ( £ 0 £ 0	ی (٤)

#### Example

If you submitted a year to date figure of  $\pounds 10,000$  for pay on your last FPS for the 2013 to 2014 tax year but realised this should have been  $\pounds 12,000$ , you must still enter  $\pounds 10,000$  at this stage.

#### Tax code:

- in the 'Tax details' box, enter the tax code that was reported on the last FPS for the previous year, then enter the basis the code was operated for that tax year
- if you have year-end payroll information applicable for the previous year, but it has not been sent to HMRC on an FPS, you should only complete the tax code and the week 1/month 1 basis, but leave all other boxes blank

#### **National Insurance category letters**

In the boxes labelled **'National Insurance details'** enter the National Insurance category letter and amounts of earnings liable to National Insurance, for example, earnings at the lower earnings limit, that were previously submitted to HMRC, if they now need amending.

er Year Update (EYU) - Previously submitted details			
ational Insurance details			1
National Insurance category letter in the Please select 🔹 🔊			
earlier year:			
Please note: If you select category letters D, E, L, N or O, then you must ent	er an ECON for	the employer before you c	an submit this
earlier year update.			
Description	Previously s	ubmitted amount (£)	
Gross earnings for National Insurance contributions (NICs):	E	0	
Earnings at the Lower Earnings Limit (LEL) in the earlier year:	E	0	
	whole pound	ls only	
Earnings above the LEL, up to and including the Primary Threshold (PT):	£	0	
Earnings above the PT, up to and including the Upper Accrual Point (UAP):	£	0	
Earnings above the UAP, up to and including the Upper Earnings Limit (UEL):	£	0	
Total of employee's National Insurance contributions in the earlier year:	£	0	
Total of employer National Insurance contributions in the earlier year:	£	0	
National Insurance category letter in the earlier year:			
State Stat			

#### Statutory payments and student loans

Enter details of any statutory payments and/or student loan deductions previously reported.

When you have completed all relevant boxes on this screen, select 'Next' to continue.

#### Enter the correct information

You will now see the screen 'Earlier Year Update - Correct details'.

The purpose of this screen is for you to enter the correct details where either of the following apply:

- there is an amount shown in the 'Previously submitted amount' column
- you have new figures to supply for an item that has not been submitted before

ier Year Update (EYU) - Correction (	details			
nployer: ABC Ltd				
x year: 2013-14				
nployee: Mr Willi	am Jones			
arlier Year Update (EYU	) - Correction details			
any values shown in the 'P I correct amount in the 'Coi	reviously submitted amou rrect amount' column.	unt' column in the table below :	are incorrect or any fie	elds are blank when they should contain a
u must enter the full correc	t amount and not just th	e difference between the corre	ct figures and the pre	eviously submitted figures.
ou are reducing any of the	e values to zero you <b>must</b>	t enter an amount of 0.00 in th	e 'Correct amount' fiel	ld.
The second	a second s	squired, encope writtle you hav	e encereu Nacional In:	surance decails, nor National Insurance de
er the previously submitte	ed amount into the correc	t amount fields or if applicable	the corrected amount	
ter the previously submitte ce you have entered the c	ed amount into the correct correct details, click the 'Ni	t amount fields or if applicable ext' button to continue.	the corrected amount	
ter the previously submitte ter you have entered the c ease note: Values should b	ed amount into the correc correct details, click the 'N be entered in pounds ster	t amount fields or if applicable ext' button to continue. rling, including pence.	the corrected amount	2.1
ing enter an amount in the ter the previously submitte ce you have entered the c ease note: Values should b ndicates required informati	ed amount into the correct correct details, click the 'Ni- be entered in pounds ster ion	t amount fields or if applicable ext' button to continue. rling, including pence.	the corrected amount	
iventer an amount in the ter the previously submitte ce you have entered the c <b>aase note:</b> Values should b ndicates required informati <b>ax details</b>	ed amount into the correct orrect details, click the 'N be entered in pounds ster ion	t amount fields or if applicable ext' button to continue. (ling, including pence.	the corrected amount	
ny enter an amount in the ter the previously submitte ce you have entered the c ase note: Values should b ndicates required informati ax details	ed amount into the correct correct details, click the 'N be entered in pounds ster ion Tax code:	t amount fields or if applicable ext' button to continue. fing, including pence.	the corrected amount	
ing enter an amount in the ter the previously submitte ce you have entered the c ase note: Values should b adicates required informati ax details	ad amount into the correc orrect details, click the 'Ni e entered in pounds ster ion Tax code:	t amount fields or if applicable ext' button to continue. Ifing, including pence.	the corrected amount	
y enter an amount in the ext the previously submitte ce you have entered the c accente: Values should be halicates required informati ax details	ed amount into the correct orrect details, click the 'N e entered in pounds ster ion Tax code: Upperated on a weak 1/month 1 basis?	t amount fields or if applicable ext' button to continue. fing, including pence.	the corrected amount	
y enter an amount in the set the previously submitted the construction of the set of the set onter values should be dicates required information ax details	of amount into the correct orrect details, click the 'Nu e entered in pounds ster for Tax code: Tax code: Upper acco or a week 1/month 1 basis? Previously submit	t amount fields or if applicable ext button to continue, ding, including pence.	unt (£)	
y enter an amount in the art the previously submitted the car you have entered the c accent out values should be dicates required informati ax details was this tax code in Description Pay for Income Tax purpor	of amount into the correct orrect details, click the 'N e entered in pounds ster ion Tax code: Upperatue on s week 1/month 1 basis? Previously submit ses:	t amount fields or if applicable ext button to continue. ding, including pence.	unt (£)	
y enter an amount in the err the previously submitted ce you have entered the c asse note: Values should be indicates required informati ax details evas this cax code in Description Pay for Income Tax purpos Tax deducted:	of amount into the correct orrect details, click the 'N- e entered in pounds ster ion Tax code: <u>Tax code:</u> <u>Previously submit</u> ces:	t amount fields or if applicable ext button to continue. ding, including pence.	unt (£)	

In the example above you can see that different amounts are shown in the 'Previously submitted amount' and the 'Correct amount' boxes.

#### Important

You must enter the full amounts in the 'Correct amount' column, **not** the difference between the previously submitted figure and the correct figure.

Select 'Next' to move to the next screen.

#### **Review Earlier Year Update (EYU)**

The next screen will show the differences between the amounts you previously submitted to HMRC and the correct amounts.

The 'differences' are the figures that will to be sent to HMRC on the EYU.

Ensure you have fully reviewed this screen, checking the differences between the previous and corrected figures are what you expected.

This data will form the submission that is sent to HMRC.

Basic PAYE Tools - RTI - P 🗙 Back Forward /employer/1/2013/employees/3/eyu/add/ Print Review Earlier Year Update (EYU) Basic PAYE Tools HM Revenue & Customs Home | Calculators | Cymraeg | Help | Settings Employer: ABC Ltd Tax year: 2013-14 Employee: Mr William Jones Review Earlier Year Update (EYU) The information below shows the differences between the details you originally submitted to HM Revenue & Customs (HMRC) and the correct details you have now provided for this employee. It is these differences that need to be submitted to HMRC as an Earlier Year Update (EYU). Please check that these details are correct. Click the 'Back' button to change any of these details otherwise click the 'Next' button to continue. Tax details Tax code in the earlier year: 944L Pay for Income Tax purposes: £ 2000.00 Tax deducted: £ 400.00 Cancel Back Next © Crown Copyright | Terms & conditions | Privacy policy | Accessibility Version: 14.0.14049.95 Released: 18/02/2014 14:47 Date and time: 06/04/2014 12:14

Select 'Next' to move to the next screen.

#### What if I've made a mistake?

If you have not yet submitted the EYU you can do either of the following:

- 'change' the 'Correct amount' details on the EYU
- 'delete' the EYU and start again

To do this you should select the relevant employee from the Menu, then select 'Earlier Year Update' from the Menu.

rlier Year Update			
HM Revenue & Customs			Basic PAYE Tools
Employer: ABC Ltd chang	e employer		
Fax year: 2013-14 2014-1	5   2013-14   2012-13		
Employee: Mr William Jo	ones change employee		
Menu	Earlier Year Update	l.	
Add an Earlier Year Update	If you need to change it is after 19 April follow	an employee's pay and de ving the end of that tax ye	ductions details for a tax year which has ended (and ar), you must complete an Earlier Year Update (EYU).
<ul> <li>Select a different employee</li> </ul>	Please check that the 'Tax year:') is the tax y the tax year before na	ax year (displayed at the f ear you want to create an vigating back to this page.	top of the page, immediately to the right of the title EYU for. If not, follow the appropriate link to change
Navigation	Follow the 'Add an Ear	lier Year Update' link to cor	ntinue.
Employers	If the 'Add an Earlier Y the tax year you have	ear Update' link is not pres selected.	ent on the screen, you cannot complete an EYU for
L Employees	Any EYU submissions t in a table below. To vie Customs (HMRC) or to follow the relevant link	hat have already been crea w details of any EYU that l view, submit, change or de in the 'Actions' column.	ated for this employee, for this tax year, will be shown has already been submitted to HM Revenue & alete any EYU that has not yet been submitted, please
information	Any unsubmitted EYU o	lata should be sent to HMF	RC without delay.
	Please note: Once you make further changes	I have submitted an EYU fo for this employee for the s	r an employee, you cannot amend it. If you need to ame tax year, you must add another EYU.
	Date of Earlier Year	Update Submission stat	us Actions
	06/04/2014	Unsubmitted	View   Change   Submit   Delete

#### Important

Once you have submitted an EYU for an employee, you cannot amend it.

If you need to make further changes for this employee for the same tax year, you must create a further EYU - see below.

#### Can I send another EYU for the same employee?

If you need to make a further adjustment for the same employee, you will need to send another EYU using the steps above, but the amounts shown on the first EYU in the 'Correct amount' column need to be entered on the second EYU in the 'Previously submitted amount' column.

#### Example

If you have previously submitted an EYU to amend a year end pay figure of £10,000 to £12,000 the difference £2,000 would be submitted on the first EYU.

If you then realise the final pay figure should have been  $\pounds 11,000$  you would need to generate a further EYU using ' Previously submitted amount' of  $\pounds 12,000$  and  $\pounds 11,000$  as the 'Correct amount'.

#### Part 3: Sending the EYU

You have now created the EYU ready to be sent to HMRC.

#### Remember

You can create an EYU for other employees by repeating Part 2 above, but you may prefer to send the 1 you have created before starting with another employee.

When you have finished creating the EYU(s) you should send the submission(s) to HMRC.

Select the correct employer from employer list on the 'Home Screen'.

This will take you to the 'Employer details screen'.

Select the 'Outstanding submissions' link from the Menu.

Back Forward /employer/1/		F
mover details HM Revenue & Customs mployer: ABC Ltd change en	nployer	Basic PAYE Tool Home   Calculators   Cymraeg   Help   Setting
Tax year: 2013-14 2014-15   1	2013-14   2012-13 Employer details	
Manage employees	The employer's details are shown below. If you wan please follow the relevant link	ant to change the details or delete this employer,
Calculate amount due to HMRC     Employer Payment Summary and     recoverable amounts	Further actions are available by following the links	in the left hand menu.
Periods with no payments to	Employer name:	ABC Ltd
Final submission for tax year	Employer PAYE Reference:	123/A456
Poorioniis	Accounts Office Reference:	123PA12345678
<ul> <li>View outstanding submissions (1)</li> <li>View on hold submissions (0)</li> </ul>	Exempt from employer Class 1 National Insurance contributions:	No
<ul> <li>View successful submissions</li> <li>View failed submissions</li> </ul>	Eligible for employment allowance for 2014-15:	Yes
<ul> <li>View expired submissions</li> </ul>		Change employer details 🕨
<ul> <li>PAYE scheme ceased</li> <li>Record of funding</li> <li>Employer forms</li> </ul>		Delete employer >
Navigation		

Here you can see there is one outstanding submission which is the EYU for John Taylor.

Basic PAYE Tools - RT Back Forward /employer/1/2013/submissions/ Outstanding submission details Print Basic PAYE Tools HM Revenue & Customs Calc Employer: ABC Ltd change employer 013-14 | 2012-13 Outstanding submission details Send all outstanding sub Any submissions that have not yet been sent to HM Revenue & Customs (HMRC) are shown belo grouped by the type of submission. Please note: HMRC strongly recommends that you submit all your outstanding data together by following the 'Send all outstanding submissions' link in the left hand menu or at the bottom of the screen. View successful submissions
 View failed submissions
 View expired submissions To view or submit the data, select the type of submission then follow the relevant link in the 'Actions' column. To voium. If you have made a mistake and need to change any of the data before you submit it, you should delete it then re-enter the correct information. Further help on how to do this is available by clicking the 'help' icon (③) at the top right of the page. To view your successful or failed submissions please follow the relevant link in the left hand menu. Navigation Employers ABC Ltd (2013-14) Submissions EYU (1) 
 Description
 Date submission creat

 Mr John Taylor
 20/04/2014 11:06:02
 Date submission created Actions View | Submit Send all outstanding submissions n: 14.0.14049.95.Released: 18/02/2014.14:4 Date and time: 06/04

Select 'Send all outstanding submissions'.

Read the information on the next screen then select 'Next'.

Enter your Government Gateway 'User ID' and 'Password' in the blank boxes below for online submission, and then select 'Next'.

ion			Home   Calculato	Basic PA rs   cymraeg   Hel	YE Tool
ion			Home   Calculato	Basic PA rs   cymraeg   Hel	YE T <b>oo</b> l p   Setting
ion			Home   Calculato	Basic PA rs   Cymraeg   Hel	YE Tool p   Setting
ion					
ul.					
ate your online	submission, please	3 complete the fie	lids below with your	details then click the l	Next
	0				
	0				
				Cancel	Next
3	il. te your online	il. te your online submission, please	il. te your online submission, please complete the fie	il. te your online submission, please complete the fields below with your 	il. te your online submission, please complete the fields below with your details then click the ' 

You should then receive the following success message.



#### Part 4: Basic PAYE Tools error codes

We are aware that some Basic PAYE Tools users have received error messages when trying to submit an EYU. These messages mean that your submission has not been successfully received by HMRC. The following table gives the error message you may see as well as a description of what you have to do to correct the submission

#### Error Message

Accounts Office reference or Employer PAYE reference is incorrect

#### What you need to do

The Employer reference and/or Accounts Office reference is incorrect. Please check both of them against paperwork from HMRC and amend the incorrect one. For help in doing this please refer to 'All users: using Basic PAYE Tools for real time reporting' and work through the 'Finding your way round the Basic PAYE Tools' and 'Employer overview' sections until you select 'Change employer details'.

Download 'All users: using Basic PAYE Tools for real time reporting' (PDF 1.6MB)

#### Error Message

This submission cannot be accepted as the pre-defined date for the previous tax year has not yet passed

#### What you need to do

#### If you were trying to send an EYU for the 2013 to 2014 tax year

You cannot send an Earlier Year Update (EYU) for the 2013 to 2014 tax year until 20 April 2014.

Please wait until 20 April 2014 then send the EYU.

#### Error Message

This submission cannot be accepted as it does not fall within the eligible filing period

#### What you need to do

#### If you were trying to send an EYU for the 2012 to 2013 tax year

You cannot submit any RTI submissions for the 2012 to 2013 tax year unless you were one of the small number of employers who took part in the RTI pilot during the tax years 2012 to 2013 or 2013 to 2014. You must send amended forms P35 and P14. You cannot do this using Basic PAYE Tools. The software that you used to run your payroll in the 2012 to 2013 tax year may allow you to do this, otherwise you can use the online forms which are part of HMRC's PAYE Online service.

#### Error Message

- Error code: 7900
- The [ECON] is mandatory if any [NILETTER] is one of 'D', 'E', 'L', 'N', 'O'.
- [ECON] is mandatory if any [NILETTER] is one of 'D', 'E', 'L', 'N', 'O'.
- Diagnostic Message:

#### Assertion failure:

#### What you need to do

This EYU cannot be sent to HMRC as the employee has a contracted-out NIC letter (D, E, L, N or O) but you have not provided the Employer Contracted-Out Number (ECON).

#### Background:

- An ECON is a reference number allocated to an employer who operates, or is part of a group of companies that operate, a contracted-out pension scheme for their employees.
- An employee can only be on a contracted-out NIC letter (D, E, L, N or O) if you the employer have a contracted out pension scheme that the employee is a member of.
- If you have a contracted-out pension scheme then you will have an ECON.

#### Action required

You need to

#### Either

Add the ECON to the Employer details. For help in doing this please refer to 'All users: using Basic PAYE Tools for real time reporting' and work through the 'Finding your way round the Basic PAYE Tools' and 'Employer overview' sections until you select 'Change employer details'.

The ECON is shown on the contracting-out certificate issued by HMRC previously issued by Inland Revenue or Department of Social Security when an employer elects to be contractedout. If you are unable to find your ECON please contact the HMRC Contracted-out pensions helpline. You can find the details in the 'Contact us' section of the HMRC website. Download 'All users: using Basic PAYE Tools for real time reporting' (PDF 1.6MB)

#### Or

#### If you do not have an ECON

• You will need to telephone HMRC's Employer Helpline on 0300 200 3200 and advise them you are receiving error code 7900 and that you do not have an ECON.

You have reached the end of this User Guide