

# RTI (Real Time Information)

**PLEASE KEEP FOR  
FUTURE REFERENCE**

RTI (Real Time Information) is the biggest change to payroll for over 60 years. RTI is the starting point for the Government to bring in the Universal Tax Credit.

RTI becomes mandatory to report in real time from April 2013.

Reporting in real time will mean that information about all PAYE payments must be sent online to HMRC every time you pay your employees.

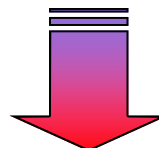
The information (in most circumstances) will have to be reported to HMRC on or before the time employees are paid.

This submission is called the Full Payment Submission (FPS).

All employees over the age of 16 will need to be included in the FPS.

Penalties may arise from late submission of an FPS or from late payment of PAYE & NICs due.

PRESENT DAY PAYROLL	
When PAYE information is reported	Annually when you make your Employer Annual Return filed electronically via forms P14 & P35.
Starters & Leavers	Sent to HMRC electronically via forms P45 & P46.
End of year processes	Forms P14, P35 & P38A filed electronically. Forms P60, P11D & P9D given to each employee.



REAL TIME PAYROLL	
When PAYE information is reported	Electronically, on or before the date employees are paid via an FPS.
Starters & Leavers	Starters & leavers automatically included in the information reported in real time. Form P45 still required to pass to leaver for their new employment.
End of year processes	No annual returns required. Forms P60, P11D & P9D still given to each employee.

WHAT WE WILL DO AS YOUR PAYROLL PROVIDER
Align your payroll details with HMRC to ensure the HMRC database matches your Employer/employee information.
Submit all PAYE information for each pay run by RTI via a Full Payment Summary (FPS) prior to the date you pay your employees (weekly/fortnightly/monthly).
Submit at the end of each month (if required) by RTI an Employer Payment Summary (EPS) if any deductions in PAYE & NICs are to be claimed, or if no FPS has been submitted within a pay period. An EPS is required for all SSP, SMP, SPP, CIS & NIC Holiday deductions.
Inform you of PAYE/NICs due to HMRC each month.
Provide form P45 when an employee leaves.
Provide forms P60 at the end of every fiscal year. Provide forms P11d & P9d if applicable.

INFORMATION REQUIRED FROM EACH EMPLOYEE
Full name
Address
Date of birth
National Insurance number
Gender
Start date
If employee has other employment

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