HM Revenue & Customs

Pay As You Earn
Presentation Summary
Real Time Information

For an overview of Real Time Information together with links to more detailed information visit the HMRC website at www.hmrc.gov.uk/rti/index.htm

Key Facts

- Most employers will be legally required to submit PAYE information in real time from April 2013, with all employers submitting information in real time before October 2013.

- The structure of Pay As You Earn (PAYE) remains unchanged, but the way in which you report information to HMRC will fundamentally change.

- You will submit information about PAYE payments throughout the year as part of your payroll process, rather than at the end of the year as you do now.

Data Quality

Three key areas account for over 80% of HMRC data quality issues:

- **National Insurance number**
    - do not use a default
    - always use the National Insurance number for the individual in question
    - validate this with official document such as HMRC or DWP documentation
    - leave blank if you do not have the National Insurance number.
- **Full name**
    - do not use initials only
    - enter forename and surname in separate fields
    - check the correct order of names
    - enter double-barrelled names into one field
    - always validate spelling with an official document such as a passport or driver's licence.
- **Date of birth**
    - check the date of birth is in the correct format; enter the day, month and full year of birth
    - do not make one up
    - do not enter a default date of birth.

Data Quality homepage: www.hmrc.gov.uk/rti/dip/index.htm

Help and support

- RTI homepage: www.hmrc.gov.uk/rti/index.htm

- Guidance on operating PAYE in real time: www.hmrc.gov.uk/payerti/index.htm

- FAQs for employers: www.hmrc.gov.uk/rti/employerfaqs.htm

- Data Quality homepage: www.hmrc.gov.uk/rti/dip/index.htm

- List of Data Items: www.hmrc.gov.uk/payerti/reporting/what-to-report.htm

- Payroll Alignment: www.hmrc.gov.uk/softwaredevelopers/rti/payroll-alignment.pdf

- Register for email alerts: www.hmrc.gov.uk/paye/forms-publications/register.htm

- Payroll software that has PAYE recognition:
  www.hmrc.gov.uk/softwaredevelopers/paye/rti-software-forms.htm

- Welfare Reform and Universal Credit: www.dwp.gov.uk/policy/welfare-reform

- Social Media Support
    - Online presentations: www.hmrc.gov.uk/webinars
    - YouTube Videos: www.youtube.com/user/HMRCgovuk