



IRIS PAYE-MASTER

Release Notes

April 2024 – Version 24.10

IRIS. Look forward

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Release Notes

Welcome to your software update for April 2024. This update includes new features and enhancements with any necessary legislative changes, and these notes provide information on all the improvements to the software; for detailed information on legislative changes, click [here](#). If you encounter any difficulties, please visit: www.iris.co.uk/contactus

April 2024 Version 24.10

National Insurance

Investment Zone Employer's NIC Relief

From 6 April 2024, four new Investment Zone NIC category letters will come into effect for employers in Britain as part of the Investment Zone NI Relief (IZENR) programme which provides a package of tax reliefs to employers with employees working in geographical areas, as prescribed by law.

The new letters are:

- N - standard category letter
- E - married women and widows entitled to pay reduced NICs
- K - employees over the state pension age
- D - employees who can defer paying 8% NICs and pay only 2% because they are already paying it in another job

Following these changes, we have updated several software areas, including:

NI Rates

We have updated **Govt | NI Rates** to include the new NI letters N, E, K and D.

Employee Details

We have added the new NI letters N, E, K and D to the software, along with a new **Working in an Investment Zone** tick box in the **Employee Details | NI Details** tab.

Reports

We have updated reports to cater for the new NI letters N, E, K and D.

RTI Validation

We have updated RTI submissions to include the new NI letters N, E, K and D.

Import

We have updated Import to allow new NI letters N, E, K and D to be imported.

Employee Defaults

We have updated Employee Defaults to include new NI letters N, E, K and D.

Statutory Paternity Pay (SPP) & Statutory Paternity Pay Adoption (SPPA)

From April 2024, HMRC announced changes to Statutory Paternity Leave (SPL) and Pay (SPP) allowing employed fathers more flexibility to decide how and when they take their leave.

- Employed fathers-to-be will now provide 28 days' notice prior to the dates they wish to take for paternity leave/pay
- An employed father will be able to take SPL in two non-consecutive periods of 1 week or a 2-week block within 52 weeks of the birth of the child or placement for adoption
- The notice of entitlement period for SPL will remain unchanged and requires fathers-to-be to give notice that they intend to take leave 15 weeks prior to the expected week of childbirth/placement date
- Changes are effective from 7 April 2024 for births and 6 April 2024 for placements
- This legislation change currently does not apply to Northern Ireland

Following these changes in legislation we have made the following software amendments:

- A **Pay SPP using Northern Ireland rules** checkbox in the **Absences** screen, where the **Absence Type** selected is **SPP**
- A **Pay SPPA using Northern Ireland rules** checkbox in the **Absences** screen, where the **Absence Type** selected is **SPPA**
- **Start Date** field is renamed to **First Leave Start Date** for both **SPP** and **SPPA** absence types
- If the date entered in the **Expected on** field (SPP) is before 7 April 2024 or the **Expected Placement Date** is before 6 April 2024, and the **Pay SPP/SPPA using Northern Ireland rules** checkbox is unset:
 - A **Second Leave Start Date** field is displayed
 - A **No. of weeks to pay** field for **First** and **Second Leave Start Date** fields is displayed

Statutory Maternity Pay

We have removed the system validation that previously prevented male employees from claiming Statutory Maternity Pay (SMP). This update is effective from April 2024 onwards and follows HMRC's decision to review the SMP eligibility criteria.

Standard Life GTG Payments Pension file

In line with WPR requirements, we have made the following updates to the Standard Life GTG payments pension file:

- Renamed the column header from **Salary** to **Pay Period Pensionable Earnings**.

- Added a new **Pensionable Pay Definitions(s)** column in the file between the **Plan Number** and **Regular (employer)** columns.

Santander Bulk Payment file

We have added a new BACS Bank Export file – Santander Bulk Payment. This file has been added to:

- **Pay | Export | Export | Bank Export Selector**
- **Pay | Export | Reports | Reports Selector**

PAYE Legislation

Student/Postgraduate Loan

Student and postgraduate loan thresholds for the 2024/2025 tax year. We have updated the system with these figures.

Tax Code Changes

Personal allowance tax code rates for the 2024/2025 tax year. We have updated the system with these rates.

Tax, NI and Statutory Payment Rates

Tax, NI, and statutory payment rates for the 2024/2025 tax year. We have updated the system with these rates.

On 6 March 2024, the Government announced that from 6 April 2024, the National Insurance contribution rates for most employees would be lowered by 2%. We have updated the software to reflect these changes in employee NI rates.

National Minimum / National Living Wage

National Minimum Wage and National Living Wage rates for the 2024/2025 tax year. We have updated the system with these rates.

Automatic Enrolment and Pensions

Automatic enrolment and pensions figures for the 2024/2025 tax year. We have updated the system with these rates.

RTI

FPS – 2024/2025

In line with government legislation, we have updated the FPS schema for the 2024/2025 tax year.

EPS – 2024/2025

We have amended the EPS schema for submissions relating to the 2024/2025 tax year.

Earlier Year FPS Changes for 2023/2024

We have updated the EYFPS schema for the 2023/2024 tax year.

Other Improvements

P60 Changes for 2023/2024

A new P60 layout for year-end 2023/2024 is now available.

Useful numbers

| HMRC online service helpdesk | HMRC employer helpline |
|---------------------------------|-----------------------------------|
| Tel: 0300 200 3600 | Tel: 0300 200 3200 |
| Fax: 0844 366 7828 | Tel: 0300 200 3211 (new business) |
| Email: helpdesk@ir-efile.gov.uk | |

Contact Sales (including stationery sales)

| For IRIS Payrolls | For Earnie Payrolls | For IRIS Payroll Professional |
|-------------------------|-------------------------------|--------------------------------|
| Tel: 0344 815 5656 | Tel: 0344 815 5676 | Tel: 0345 057 3708 |
| Email: sales@iris.co.uk | Email: earniesales@iris.co.uk | Email: payrollsales@iris.co.uk |

Contact Support

| Your Product | Phone | Email |
|---|---------------|----------------------------|
| IRIS PAYE-Master | 0344 815 5555 | payroll@iris.co.uk |
| IRIS Payroll Business | 0344 815 5555 | ipsupport@iris.co.uk |
| IRIS Bureau Payroll | 0344 815 5555 | ipsupport@iris.co.uk |
| IRIS GP Payroll | 0344 815 5555 | gpsupport@iris.co.uk |
| IRIS GP Accounts | 0344 815 5555 | gpaccsupport@iris.co.uk |
| Earnie or Earnie IQ | 0344 815 5555 | earniesupport@iris.co.uk |
| IRIS Payroll Professional (formerly Star) | 0344 815 5555 | payroll-support@iris.co.uk |

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