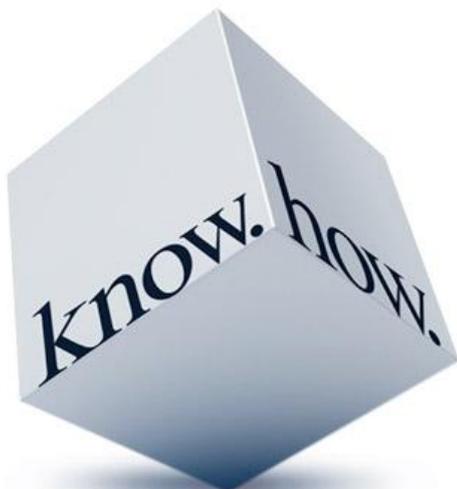




National Insurance Contributions (NIC)

Ceridian User Guide 2014-2015

Version 14.0, February 2014



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National Insurance Contributions (NIC) – Ceridian User Guide 2014-2015

Version 14.0, February 2014

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National Insurance Contributions (NIC)

Details on the calculation of **National Insurance Contributions (NIC)** is contained in **Her Majesty's Revenue & Customs (HMRC)** on-line guidance and the online Basic PAYE Tools.

Specific information can be found at:

<http://www.hmrc.gov.uk/payerti/getting-started/ni-basics.htm>

The calculation of NIC is automated within **Ceridian Payroll** with client options to override, vary or change values.

NIC Earnings Bands

NIC Earnings Bands are now:

- 🔗 Earnings at the LEL (Lower Earnings Limit)
- 🔗 Earnings above the LEL, up to and including the PT (Primary Threshold)
- 🔗 Earnings above the PT, up to and including the UAP (Upper Accrual Point)
- 🔗 Earnings above the UAP, up to and including the UEL
- 🔗 Earnings above the UEL

The **Primary Threshold** and **Secondary Threshold** match for the 2013/2014 tax year. The **Primary Threshold** is referenced for recording purposes only

NIC Data

The following are the standard *Ceridian Payroll* data entries and descriptions used for **Employee (not directors) National Insurance Contributions (NIC)**:

Name	Data item
Current <i>NI</i> letter	N001
<i>NI</i> number	N003
Pay for additional <i>NI</i> contribution	N061
Pay for additional <i>NI</i> refund	N062
Gross earnings for <i>NI</i> to-date	N998
Scheme Contracting Out Number (SCON) for Contracted Out Salary Related (COSR) pension schemes (NIC category D, E, L, N & O)	E008

The following are the standard *Ceridian Payroll* data entry codes and descriptions for **Directors National Insurance Contributions (NICs)**:

Name	Data item
Current <i>NI</i> letter	N001
<i>NI</i> number	N003
Director's indicator	N005
Tax week for start of directorship	N202
Director's gross Earnings to-date	N288
Scheme Contracting Out Number (SCON) for Contracted Out Salary Related (COSR) pension schemes (NIC category D, E, L and mariner equivalents)	E008

These are additional **specialist** *Ceridian Payroll* data entry codes and descriptions for *National Insurance Contributions (NICs)*:

Name	Data item
<i>NIC</i> Aggregation: second <i>NI</i> letter	N002
Overseas or diplomatic mission - Employer <i>NI</i> contribution exemption	N006

NOTE. These payroll items allow you to manage National Insurance for employees, directors and employers.

National Insurance History

Ceridian Payroll can hold contribution and Earnings for *NI* totals for up to four contribution letters in any one tax year. The **Gross Earnings Related to National Insurance Contributions** lists the Earnings for *NI* for each employee.

Calculating *NI* Contributions

At payroll set-up time, your payroll will have been set to calculate *NI* contributions using either the exact percentage or table method. If the table method is selected, the employee's payment frequency, contribution letter, and Earnings for *NI* this period are used to determine the employer's and employee's contribution.

The exact percentage method is always used for aggregation (split-rate) *NICs* and for calculating directors' and mariners' contributions.

Calculating Directors *NI*

Unlike *NICs* for employees, generally directors *NICs* are calculated using an annual Earnings period.

Director's NI calculation may change from **non-cumulative** to **cumulative** during the tax year. An example of this is when a director receives a bonus during the year and is waiting for the

final tax period to carry out the reassessment. This could lead to a disproportionate amount of *NI* being payable in the final pay period of the tax year.

Once the calculation method has changed from non-cumulative to cumulative, *NI* must be calculated by the cumulative method for the rest of the tax year.

However if a user wishes to change a director from cumulative *NI* calculation to non-cumulative *NI* calculation during the tax year, *Ceridian Payroll* will allow this and will issue an exception message to warn the user that they have changed the *NI* calculation method

DIR NI CHANGED FROM CUM CALC TO NON-CUM - CHECK NI

This will allow a user to change the method of *NI* calculation if they have set up a director with the wrong method and wish to correct it. If they do this they may need to adjust the *NI* totals-to-date and Earnings bands; *NI* calculation will be reconciled at the end of the tax year or the final pay period for the director, but some of the calculations during the tax year may appear incorrect.

Ceridian Payroll cannot check for repeated changes between non-cumulative and cumulative *NI* calculation e.g. if a user:

- 1 Changes a director from non-cumulative to cumulative *NI* calculation
- 2 Then changes them back from cumulative to non-cumulative
- 3 Then changes them again from non-cumulative to cumulative

Ceridian Payroll will not issue an exception message for change (1); will issue an exception message for change (2), and will not issue an exception message for change (3).

Split-rate National Insurance (Aggregation)

Ceridian Payroll enables you to enter a second letter(s) that specifies how *NI* contributions are to be split between differing Earnings and employments known officially as aggregation. Split-rate contributions support the following situations where:

- Some allowances need to attract contracted-out *NI* contributions and others need to attract not contracted-out contributions. For example, an employee may be in a contracted-out pension scheme, but performs certain duties under a separate contract which is not pensionable.
- Some allowances need to attract Contracted Out Salary Related (COSR) scheme *NI* contributions

The facility to calculate split-rate *NI* is defined at payroll set-up time; together with the temporary accumulator required to hold the current sum of 2nd *NI* letter allowances. *NI* uses the percentage method for both *NI* letters, regardless of the payroll setting (since this is an *HMRC* stipulation).

If the current total not contracted-out allowances for an employee is zero, *Ceridian Payroll* deducts normal contracted-out *NI*. If the current total contracted-out allowances is zero, *Ceridian Payroll* deducts normal not contracted-out *NI* (as required by *HMRC*).

Split Rate *NI* (Aggregation) for Members of an Appropriate Personal Pension (APP)

If an employee is a member of an **Appropriate Personal Pension (APP)**, and you wish to use split-rate *NI* for this employee, use the not contracted-out *NI* letter (which must be A) using

data code **N001** as normal and enter the second (contracted-out) *NI* letter using data code **N002**.

For these employees, *Ceridian Payroll* calculates *NI* first on the not contracted-out portion and then on the contracted-out portion.

Ceridian Payroll rejects data code **N002** followed by a contracted-out *NI* letter if the accumulator for contracted-out *NI* has not been set up or if the main *NI* letter for the employee is not **A**.

If the first and second *NI* letters for an employee are both not contracted-out or contracted-out, *Ceridian Payroll* issues a warning message on the exception list and calculates all *NI* at the rate for the first *NI* letter.

Holidays and NICs (see HMRC guide CWG2)

For weekly payrolls only, *Ceridian Payroll* will have been set at payroll set-up time to calculate employee and employer *NI* contributions for holiday periods using one of the three options:

- ☞ Method A, where contributions are based on the Earnings for the current week and the Earnings for the holiday weeks separately
 - ☞ Method B, where contributions are based on the average Earnings across the current week and holiday weeks.
- or**
- ☞ The cheapest method – either **Method A** or **Method B**, if its results mean a lower cost to the employee.

In certain rare circumstances *HMRC* insist on **Method A** being the only method allowed and in others **Method B**.

Payments after Leaving and having already issued a P45 (see HMRC guide CWG2)

Using the employee status marker (see **Employee status marker/E001**) you can specify that a leaver is to have a payment after leaving, having already been issued with a *P45*. For a regular payment using E001 P (the payment of normal Earnings of wages), *NI* is deducted in the normal way; that is, using the same method before the employee left. For an irregular payment using E001 I (one off amounts such as bonus payments), *NI* is deducted as if based on one week. This area is little understood and the user is directed to look at the detail given by *HMRC* in guide [CWG2](#).

Ceridian Payroll automatically checks that the correct *NIC* category letter is used in relation to the employee date of leaving for both E001 I and E001 P. Therefore there is no requirement to change the *NIC* category letter against data code N001 as the process is automatic. If the payment date is 6 or more weeks after leaving and the employee letter is contracted-out, *Ceridian Payroll* automatically changes the *NIC* contribution letter to the correct equivalent not-contracted out contribution letter e.g. *NIC* category letter D would be changed to *NIC* category letter A. Payments within 6 weeks of leaving are required to be operated on the same *NIC* category letter that was operated at the point of leaving no matter what type of payment is being made.

Frequency and Pay Periods

The number of pay periods used in the calculation of *NI* contributions (which are statutory deductions) is defined in the following ways:

🔗 At payroll set-up time, in accordance with the processing schedule's standard calendar.

At employee level you can override the payroll-level number of periods using the employee-level Override number of pay periods for statutory deductions and advance tax period/E810 or Override number of pay periods for statutory deductions and not advance tax period/E811.

Signed Input

You can enter positive or negative cash amounts against some of the *NI* payroll items, by preceding the amount with a positive or negative sign. If you enter no sign, a positive amount is assumed. The exceptions are:

- 🔗 Current NI letter/N001
- 🔗 Current second NI letter/N002
- 🔗 NI number/N003
- 🔗 Director's indicator/N005
- 🔗 Tax week for start of directorship/N202

National Insurance Payroll Items

Current NI Letter N001

Use N001 to enter the contribution letter that determines the rate at which NI contributions are to be calculated.

Format

Z or blank

Where Z is one of the following not contracted-out letters: A, B, C, R, T or W or one of the following **Contracted Out Salary Related (COSR)** scheme letters: D, E, L, N, O.

The Value X indicates that the employee is exempt from National Insurance deductions.

Example

The employee is paying the contracted-out rate for a COSR scheme:

N001 D

NOTES.

- 🔗 If you leave the field blank, *Ceridian Payroll* checks if the employee is in a pension scheme and whether the pension scheme is contracted-out before calculating NI contributions:
 - If the employee is in no pension fund, *Ceridian Payroll* assumes letter A.
 - If any of the pension funds are COSR, *Ceridian Payroll* assumes letter D.
 - If all the pension funds are not contracted-out, *Ceridian Payroll* assumes letter A.
- 🔗 In these cases, *Ceridian Payroll* issues the message Contribution letter not set up - default to X where X is the appropriate letter applied (A or D).
- 🔗 NI contributions are calculated on the basis of the Rates and Earnings Limits supplied by the HMRC and held as system parameters on *Ceridian Payroll*.
- 🔗 The contribution letters R, T, W, N, O, and Q are reserved for special types of employment (mariner contributions).

Aggregation Second NI Letter N002 (Specialist use only)

Use N002 to enter a second letter that specifies how NI contributions are to be split in aggregation cases between contracted-out and not contracted-out contributions.

The first letter for an employee using split-rate NI does not have to be contracted out. If the employee is a member of an *Approved Pension Plan (APP)*, the first letter (N001) must be **A** and the second NI letter (N002) must be contracted-out. If the employee is not a member of an APP, N001 must be contracted-out and N002 must be not contracted-out.

Priority rules are as follows:

- 🔗 Letter A with an APP
- 🔗 Letter D for COSR schemes
- 🔗 Letter A for non APP schemes
- 🔗 Letters B or E for reduced rates
- 🔗 Followed by any other scheme

Format

Z or blank

Where Z is one of the following not contracted-out letters: A, B, C, J, N, O, Q, R, T or W.

Example

The employee's contributions are calculated at the reduced rate and split between the contracted-out rate (COSR) and the not contracted-out rate:

N001 A

N002 D

IMPORTANT NOTE. To remove an employee second NI letter, enter N002 DELETE

NOTES.

- 🔗 The facility to split NI contributions is specified at payroll set-up, together with the temporary accumulator that is to be used to hold the current sum of not contracted-out allowances. HMRC require that aggregation split-rate NICs must be calculated using the exact percentage method.
- 🔗 If the payroll is not set up for split-rate contributions, and you attempt to enter a letter against N002, Ceridian Payroll displays Payroll not set up for split-rate NI.
- 🔗 If you enter an invalid letter against N002, Ceridian Payroll displays INVALID SECOND NI LETTER.
- 🔗 If the current total of all NI'able allowances is less than the Lower Earnings Limit (LEL), Ceridian Payroll deducts no NI.
- 🔗 If the current total allowances for the first NI letter is zero or under the Lower Earnings Limit (LEL), HMRC rules require the deduction of NICs for the whole Earnings using the 2nd NI letter (N002). If the current total allowances for the first NI letter match or exceed the Upper Earnings Limit (UEL), HMRC rules require the deduction of NICs for the whole Earnings using the 1st NI letter (N001).

NI Number N003

Use N003 to enter the employee's valid NI number.

Format

aanxxxxx

Where aa are two alphabetic characters, nnnxxx are six numeric characters and x is either A, B, C, or D.

Example

The employee's NI number is AA453291D:

N003 AA453291D

NOTE. If your employee does not have an NI number then enter the narrative NONE.

IMPORTANT NOTE. Temporary National Insurance Numbers (prefix TN) are not allowed by HMRC. Temporary COP numbers (format nnXXnnnnn) are not permitted to be entered as National Insurance numbers.

It is important that you obtain the correct NI number. HMRC can help you if required and will attempt to automatically trace and issue a corrective NI number.

Directors Indicator N005

Use N005 to specify the employee as a director.

Format

D, E, P, or Q

NOTES.

- ☞ Ceridian Payroll will recognise an employee as a director only if one of the letters D, E, P, or Q is set against N005.
- ☞ If you attempt to enter director details against an employee that has not been specified as a director, Ceridian Payroll issues the message 'N005 not input' on the Error list.
- ☞ To change a director to a non-director during the tax year, enter Z against N005.
- ☞ To indicate a director has an Appropriate Personal Pension (APP), enter P against N005.
- ☞ If the cumulative method of NI is operated for a director then P would be used if an APP is present, otherwise use D. If the non-cumulative method is used then the respective indicators are Q and E.
- ☞ If a director becomes a non-director during the tax year, you should still treat the employee as a director until the end of the tax year for the purpose of NI calculations.
- ☞ If the employee becomes a director during the tax year, enter the tax week of appointment number against N202.

Employer NI Contribution Exemption N006 (Specialist use only)

Some employers that have no place of business in the UK and some diplomatic missions or embassies cannot be or are not liable to employer NICs although their employees may be liable to employee NICs.

Use N006 to indicate that the employer is exempted from paying normal NI contributions, and that NI contributions are deducted at standard employee rates only.

Format

N

Where N is one of the following: X, 0(zero) or space.

Example

The employer does not deduct employer's NI:

N006 X

NOTES.

Valid input for N006 are:

- 'X' which indicates that no Employer's NI is deducted and NI contributions are deducted at employee only rates.
- '0' or space which indicates that normal NI calculations are to apply.

Pay for Additional NI Contribution at Current Rates N061 (not to be used for directors)

Pay for Additional NI Refund at Current Rates N062 (not to be used for directors)

Please note that N061 and N062 should not be used to correct Directors NIC errors. These codes are to enable corrections to be made for employees (non-directors).

Use N061 or N062 to enter a period amount of NI Earnings on which *Ceridian Payroll* is to additionally calculate an employer's, and employee's contribution or refund using the current NIC rates.

Format 1

pppppppppppp

Where ppppppppppp is the amount of Earnings, in pence, up to 11 numeric characters.

Example

The amount of Earnings used to calculate contributions is £745.95:

N061 74595

Format 2

pppppppppppp/Z

Where ppppppppppp is the amount of Earnings, in pence, up to 11 numeric characters, and Z is the contribution letter.

Example 1

Typically you will use N061 and N062 when previous contributions have been calculated using the wrong contribution letter. For example, letter D has been used when the employee was not part of the payroll pension scheme and letter A should have been used.

N001 A

N061 16000

N062 16000/D

Ceridian Payroll then calculates a positive contribution on the correct *NIC* letter based on the gross *NI* Earnings of £160.00, then a negative contribution (that is, a refund) based on gross *NI* Earnings of £160.00 for the incorrect letter D.

NOTES:

- 🕒 The following *NI* letters are valid: A, B, C, D, E, J, L, N, O, Q, R, T or W.
- 🕒 Use N061 to generate an *NI* contribution and N062 to generate an *NI* refund, for employees (not directors), employers.
- 🕒 *Ceridian Payroll* assumes the current contribution letter unless you specify otherwise.
- 🕒 For rare tax years where mixed *NIC* rates are used, use Pay for additional *NI* contribution at previous rates/N071 or Pay for additional *NI* contribution at previous rates/N072 to enter an amount on which *Ceridian Payroll* is to calculate a contribution or refund at the previous rate.
- 🕒 Use Delete *NI* history for an *NI* letter/N405 in the next payroll process to clear any zero *NI* history totals.
- 🕒 *Ceridian Payroll* automatically updates all *NI* Earnings and contribution values.
- 🕒 You can enter successive amounts against each of N061 and N062 in the same pay period. At the time of the payroll process, *Ceridian Payroll* totals the amounts against each, to give the pay for an *NI* contribution at current rates.

Gross earnings for *NI* to-date N988

This facility enables the setup or correction of the Gross Earnings for *NI* to-date value which is additionally reported on the HMRC RTI submission.

Use N988 to replace the Gross earnings to-date when transferring an employee from one payroll to another and history values are required to also be transferred, or to make corrections to incorrect values.

Format 1

ppppppppppp

Where ppppppppppp is the new total Gross earnings for *NI* to-date, in pence, up to 11 numeric characters.

Example

The Gross earnings for *NI* to-date is changed to £3757.50:

N988 375750

E008 Scheme Contracting Out Number (SCON) – COSRS pension schemes only

For the 2013/2014 tax year onwards, there is a new requirement under HMRC RTI (or PAYE in real time) to report for any Contracted Out Salary Related (COSR) pension scheme the associated Scheme Contracting Out Number (SCON) when operating National Insurance Contribution (NIC) category letter D, E, L, N or O.

E008 Snnnnnna

E008 DELETE

NOTES:

Valid only for employee on NI letter D, E or L and the valid input for E008 is:

- Ⓞ DELETE or
- Ⓞ First character must be S
- Ⓞ Characters 2-8 must be numeric
- Ⓞ Last character must be alpha (A-Z), excluding G, I, O, S, U, V, Z
- Ⓞ Last character must satisfy a modulus 19 check

Tax Week for Start of Directorship N202

Use N202 to enter the tax week in which the employee was appointed a director.

Format

nn

Where nn is the number of the week (01 - 53).

Example

The employee became a director during tax week 37:

N202 37

NOTE. Enter the tax week that the director was appointed even if the director is monthly paid.

If you do not enter a week number against N202, the default depends on the payroll frequency:

- ☞ For weekly, fortnightly or lunar payrolls, Ceridian Payroll assumes the current tax period used for the calculation of tax (that is, the tax period for the payroll process in which the employee was set as a director using Director's indicator/N005, page NI-10).
- ☞ For monthly payrolls, Ceridian Payroll assumes the tax week equal to the start of the tax month (which would be incorrect if the employee became a director later in the month). For tax purposes, the start of the month is the sixth day.

If you enter a tax week when the director is appointed at a later point, the correct *NI* contributions will be automatically adjusted.

Director's Gross Earnings to-date N288

This facility enables the automated correction of *NIC* calculations for directors.

Use N288 to replace the director's gross Earnings to-date.

Format 1

pppppppppppp

Where ppppppppppp is the director's new total Earnings for *NI* to-date, in pence, up to 11 numeric characters.

Example

The director's total Earnings for *NI* to-date is changed to £3757.50:

N288 375750

Format 2

pppppppppppp/Z

Where ppppppppppp is the director's new total Earnings for *NI* to-date, in pence, up to 11 numeric characters, and Z is the contribution letter.

Example

The director's total Earnings for *NI* to-date is changed to £9755.20, for letter D:

N288 975520/D

NOTES.

- 🕒 The following NI letters are valid: A, B, C, D, E, J, L, N, O, Q, R, T or W.
- 🕒 At each payroll process, Ceridian Payroll uses the NI'able Earnings and the contribution letter to calculate the director's NI contribution. It updates the NI contribution to-date amount, held against Director's NI to-date/N218 and the total Earnings for NI to date, held against N288.
- 🕒 You should replace the total Earnings for *NI* amount if you have:
 - Replaced or adjusted the director's total NI contributions to-date.
 - Entered a pre-determined NI contribution or refund for the director.
 - Entered an additional amount contribution amount for the director.
- 🕒 If the employee becomes a director at the beginning of the tax year, Ceridian Payroll automatically maintains the Earnings for NI total, and you should not normally need to replace it.
- 🕒 You will need to replace the Earnings for NI if Ceridian Payroll was not notified at the time the employee was made a director.
- 🕒 If you do not specify a contribution letter, Ceridian Payroll assumes the current contribution letter.

Appendix A – Additional NI Data Items

In addition to those detailed in the document above, the following **Data Items** are used for processing *National Insurance* information.

NOTE. These additional Data Items should not be generally used and only with caution. Generally some of them are only appropriate for final Tax Year update processing to make corrections after the last payment period.

Data item	Name
N011	Employee NI to-date increase
N012	Employee NI to-date decrease
N018	Employee NI to-date
N051	Employee Pre-determined NI contribution
N052	Employee Pre-determined NI refund
N071	Employee Pay for additional NI contribution at previous rates
N072	Employee Pay for additional NI refund at previous rates
N081	Employee additional contribution
N082	Employer additional NI contribution amount
N101	Employer NI to-date increase
N102	Employer NI to-date decrease
N108	Employer NI to-date
N161	Employee Earnings to Date to LEL +Adj
N162	Employee Earnings to Date to LEL –Adj
N168	Employee Earnings to Date to LEL
N171	Employee Earnings to Date to LEL to PT +Adj
N172	Employee Earnings to Date to LEL to PT –Adj
N178	Employee Earnings to Date to LEL to PT
N181	Employee Earnings to Date PT to UAP +Adj
N182	Employee Earnings to Date PT to UAP - Adj
N188	Employee Earnings to Date PT to UAP
N191	Employee Earnings to Date UAP to UEL +Adj
N192	Employee Earnings to Date UAP to UEL –Adj
N198	Employee Earnings to Date UAP to UEL
N211	Director's NI to-date increase
N212	Director's NI to-date decrease
N218	Director's NI to-date
N221	Employee Positive adjustment earnings to date above the UEL

N222	Employee Negative adjustment earnings to date above the UEL
N228	Employee Overwrite value earnings to date above the UEL
N251	Director pre-determined NI contribution
N252	Director pre-determined NI refund
N281	Director additional contribution amount
N282	Employer additional NI contribution / director
N301	Employer director's NI to-date increase
N302	Employer director's NI to-date decrease
N308	Employer director's NI to-date
N361	Director Earnings to Date to LEL +Adj
N362	Director Earnings to Date to LEL –Adj
N368	Director Earnings to Date to LEL
N371	Director Earnings to Date to LEL to PT +Adj
N372	Director Earnings to Date to LEL to PT –Adj
N378	Director Earnings to Date to LEL to PT
N381	Director Earnings to Date PT to UAP +Adj
N382	Director Earnings to Date PT to UAP - Adj
N388	Director Earnings to Date PT to UAP
N391	Director Earnings to Date UAP to UEL +Adj
N392	Director Earnings to Date UAP to UEL –Adj
N398	Director Earnings to Date UAP to UEL
N405	Delete NI history for an NI letter
N421	Director Earnings to Date over UEL +Adj
N422	Director Earnings to Date over UEL –Adj
N428	Director Earnings to Date over UEL

If you have any queries please contact your usual [Ceridian Support Desk](#)



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