

When to use this form

Only use this form if you have paid Statutory Adoption Pay (SAP), Statutory Maternity Pay (SMP), Ordinary Statutory Paternity Pay (OSPP), Additional Statutory Paternity Pay (ASPP) or Statutory Sick Pay (SSP), to employees in a previous tax year but you did not:

- recover the statutory payments, or
- claim NICs compensation on SAP/SMP/OSPP/ASPP.

To find out if you are entitled to NICs compensation:

- for SAP, see E16 *Employer Helpbook for Statutory Adoption Pay*
- for SMP, see E15 *Employer Helpbook for Statutory Maternity Pay*
- for OSPP and ASPP, see E19 *Employer Helpbook for Ordinary and Additional Statutory Paternity Pay*.

Do not use this form if:

- you have paid the SAP, SMP, OSPP, ASPP or SSP in the current tax year, or
- you have declared the amount on your P35 as recovered by mistake

even if the statutory payment is due for a previous tax year.

Please check your P35 before completing this form to make sure that the Statutory Payment you now want to recover has not already been shown as recovered. If you have shown the Statutory Payment on your P35 as being recovered and have not actually recovered this in the tax year, please contact HMRC

Employer Office
Chillingham House
Benton Park View
Longbenton
NEWCASTLE UPON TYNE
NE98 1ZZ

Employer Helpline number **0845 7 143 143** for advice.

Do not use this form when contacting the above office where your P35 shows the Statutory Payment as being recovered.

How to fill in this form

You must enter your PAYE reference number in the box on page 2.

Late recovery of SAP, SMP, OSPP, ASPP or NICs compensation

- If your claim is for the recovery of SAP, SMP, OSPP and ASPP, fill in columns 1 to 8 in Part 1 on page 2.
- If you are entitled to NICs compensation, fill in columns 1 to 9 in Part 1 on page 2.

The qualifying tax year for SMP purposes (column 5 on page 2) is the last complete tax year before the employee's qualifying week. See Employer Helpbooks E15, E16 or E19 for help in working out these dates. You can also use the information from your SAP, SMP, OSPP or ASPP record sheets, forms SAP2, SMP2, OSPP2, ASPP2 or equivalent to help you fill in this form.

Late recovery of SSP

If your claim is for the recovery of SSP:

- fill in all the columns in Part 2 on page 3
- take the information for columns 5 and 6 from form SSP2 or equivalent
- fill in all the columns in Part 3 on page 4 (but only for the month(s) in which the late SSP you are recovering was actually paid).
 - In column 2, enter the gross NICs liability for all your employees.
 - In column 3, multiply column 2 by 13%, then enter this in column 3. This is the amount of SSP that you have to fund yourself.
 - In column 4, enter the amount of SSP paid to your employees.

Where the amount in Column 4 is greater than that in Column 3 for the same tax month, you can claim the difference in column 6 after deducting any SSP already recovered in Column 5.

Further information

You can get further information about SAP, SMP, SSP, OSPP or ASPP by phoning the Employer Helpline on **0845 7 143 143**.

To download this form go to

www.hmrc.gov.uk/pay/forms-publications.htm

When we are processing your form we may need to contact you to request additional information to help us substantiate your claim. If you have filled any part of this form in incorrectly, including any of the amounts shown on the form, this will be returned for you to correct.

Penalties

Penalties may be charged where a person obtains, either fraudulently or negligently, incorrect funding of statutory adoption, ordinary paternity, additional paternity, maternity or sick pay.

Real Time Information (RTI)

If you are an employer using RTI then do not use this form to claim a refund for any period you have submitted an Employment Payment Summary (EPS). For more information go to www.hmrc.gov.uk/rti/index.htm which will tell you what you need to do.

Please turn over

Your claim

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What is your PAYE reference number? (See your paying in slip.)

Part 1 Late recovery of SAP/SMP/OSPP/ASPP or NICs compensation on SAP/SMP/OSPP/ASPP only (see part 2, page 3 for SSP)

Recovery may only be made within six years of the end of the tax year payment was made.

1	2	3	4	5	6	7	8	9
Employee's name	National Insurance number	Enter type of SP	Employee's date of birth	Qualifying tax year	Tax year in which SAP/SMP/OSPP/ASPP was paid	Amount of SAP/SMP/OSPP/ASPP paid	Amount of SAP/SMP/OSPP/ASPP you are claiming	Amount of NICs compensation you are claiming
			/ /	/	/	£	£	£
			/ /	/	/	£	£	£
			/ /	/	/	£	£	£
			/ /	/	/	£	£	£
			/ /	/	/	£	£	£
			/ /	/	/	£	£	£
			/ /	/	/	£	£	£
			/ /	/	/	£	£	£
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			/ /	/	/	£	£	£
			/ /	/	/	£	£	£
			/ /	/	/	£	£	£
			/ /	/	/	£	£	£
			/ /	/	/	£	£	£
			/ /	/	/	£	£	£
			/ /	/	/	£	£	£
Totals						£	£	£

Part 2 Late recovery of SSP

1 Employee's name	2 National Insurance number	3 Tax year in which SSP was due	4 Tax year in which SSP was paid	5 Month in which SSP was paid	6 Amount of SSP paid
		/	/		£
		/	/		£
		/	/		£
		/	/		£
		/	/		£
		/	/		£
		/	/		£
		/	/		£
		/	/		£
		/	/		£
		/	/		£
		/	/		£
		/	/		£
		/	/		£
		/	/		£
Total					£

Part 3 Gross NICs and SSP payments

1 Tax month	2 Total gross NICs liability for each tax month	3 13% threshold of total gross NICs paid in Column 2	4 SSP payments made to all employees in each tax month (if the amounts of SSP paid in Column 4 is greater than the amount shown in Column 3, for the same tax month you can recover the difference at Column 6)	5 SSP already recovered under the Percentage Threshold Scheme (PTS)	6 Amount of SSP you are claiming (this should be the difference after deductions in Columns 4 and 5)
April	£	£	£	£	£
May	£	£	£	£	£
June	£	£	£	£	£
July	£	£	£	£	£
August	£	£	£	£	£
September	£	£	£	£	£
October	£	£	£	£	£
November	£	£	£	£	£
December	£	£	£	£	£
January	£	£	£	£	£
February	£	£	£	£	£
March	£	£	£	£	£
Total			£		

Part 4 Declaration

I/We claim SAP/SMP/SSP/OSPP/ASPP reimbursement or NICs compensation for SAP/SMP/OSPP/ASPP of

£	:
	:
	:

shown in Parts 1 and 3 of this form.

I/We declare that the particulars on this form are correct to the best of my/our knowledge and belief and that the amounts shown have not been, and will not, be shown on the P35 *Employer Annual Return* for any tax year, and have not been previously reimbursed or credited by HM Revenue & Customs Accounts Office as advance funding.

I/We understand that the information submitted is subject to checking by HM Revenue & Customs and if the claim is found to be incorrect any subsequent over recovery will need to be repaid.

Employer's signature(s)

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Employer's name(s) *in capitals*

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Business name

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Address

<i>Postcode</i>

Employer's stamp

--

Daytime phone number *including national dialling code*

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Date

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What to do next

Once you have filled in all the parts that apply to you, check that you have entered the amount claimed in Part 4 followed by:

- your signature
- your full name *in capitals*
- your business name, address, phone number and
- employer's stamp.

Then send the form to:

HM Revenue & Customs
National Insurance Contributions & Employer Office
Multi Refunds
BP1001
Benton Park View
NEWCASTLE UPON TYNE
NE98 1ZZ