



Bookkeeper's Guide to Payroll 'Jargon'

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A-Z Terminology

Acronym / Term	Meaning	Comment
480	Expenses and benefits – A tax guide	The HMRC collection of P11D processing guides, now housed online
490	Employee travel – A tax and NICs guide for employers	The HMRC collection covering tax and NICs on employee travel
ABAB	Admin Burdens Advisory Board	The HMRC group to look at the burdens of payroll administration and how to manage or reduce them
ACAS	Advisory, Conciliation and Arbitration Service	In Great Britain only
AE	Auto-Enrolment	The process whereby all eligible jobholders have to have a pension scheme made available to them, unless they opt out. Now known as “workplace pensions”
AEO	Attachment of Earnings Order	A specific type of court order
AFR	Advisory Fuel Rates	Regarding company cars. The rates HMRC say it is OK to reimburse for business travel (or for the employee to pay for the private use of the company car)
AL	Apprenticeship Levy	The 0.5% contribution that large employers are required to make through the payroll
ALM	Apprenticeship Levy Manual	HMRC’s internal guidance about the AL, available online
APP	Appropriate Personal Pension	A personal pension scheme
AML	Additional Maternity Leave	The 26-week statutory entitlement that follows Ordinary Maternity Leave (OML)
AML	Anti-money Laundering	For some businesses in the financial sector who may need to register with an anti-money laundering scheme
APL	Additional Paternity Leave	Now abolished

ARE	Auto Re-Enrolment	If a worker opts out of AE, ARE is the process whereby they are enrolled back into a pension scheme after a period
Arrestable	Re Court Orders in Scotland	Arrestable earnings are the earnings on which certain Scottish Court Orders are calculated
Attachable	Re Court Orders in Great Britain	Attachable earnings are the earnings on which certain Court Orders in England, Wales and Northern Ireland are calculated
ATP	Re apprenticeships in England, an Apprenticeship Training Provider	An organisation that is a provider of apprenticeships and eligible to receive government funding to train apprentices
AUST	Apprentice Upper Secondary Threshold	Re NICs. If the employee is classed as a "relevant apprentice", the employer does not have to pay NICs until the earnings exceed the AUST threshold
AVC	Additional Voluntary Contribution	In respect of pension – where the employee chooses to pay more into their pension scheme
AWE	Average Weekly Earnings	A calculation relevant for determining eligibility and rate of payment for statutory payments (SSP, SMP etc)
Bacs	Formerly Bankers' Automated Clearing Services (BACS) now Bacs Payment Schemes Limited	The organisation that clears funds from one bank to another
BEIS	The Department for Business, Energy and Industrial Strategy	Formed in July 2016 as a result of the merger of BIS and the Department of Energy and Climate Change (in Great Britain)
BIS	Department for Business, Innovation and Skills	Government department for economic growth – abolished July 2016
BPT	HMRC's Basic PAYE Tool	A free piece of HMRC payroll software that allows employers to run payroll, calculate payroll deductions and report in real time
BR	Basic Rate	In relation to income tax, a tax code indicating that all income is to be taxed at the basic rate (for rUK taxpayers)
Bremain	In relation to Britain staying in the EU, as per the referendum on 23 June 2016	The UK and Gibraltar voted for Brexit rather than Bremain on 23 June 2016

Brexit	In relation to Britain leaving the EU, as per the referendum on 23 June 2016	The UK and Gibraltar voted for Brexit rather than Bremain on 23 June 2016
BSP	Basic State Pension	The BSP is a regular payment from the government if State Pension age (SPa) is reached before 6 April 2016. Applies to: Men born before 05 April 1951 Women born before 05 April 1953
CA37	Simplified National Insurance Tables	For some employers where HMRC have advised them to operate simplified PAYE
CA38	Standard Rate National Insurance Contributions (NICs) Tables	For letters A, H, J, M and Z
CA40	NICs Tables for employee-only Contributions	For use when authorised by HMRC
CA41	NICs Tables for reduced rate and over State Pension age (SPa)	For letters B and C
CA42	NICs Tables for mariners	For letters G, P, Q, R, T, W and Y
CA44	NICs guidance for company directors	As company directors can pay NICs using an annual threshold rather than on a per-pay-period basis
CAO	Conjoined Arrestment Order	An Arrestment issued in Scotland
CBR	(Cymru) Basic Rate	In relation to income tax, a tax code indicating that all income is to be taxed at the basic rate (applying to Welsh taxpayers)
CEST	Check Employment Status for Tax tool	Re IR35, the HMRC tool for determining employment status for tax
CHAPS	Clearing House Automated Payment System	A real-time gross settlement payment system used for sterling transactions in the United Kingdom
CCV	Childcare Vouchers	A form of Employer-Supported Childcare with tax and NICs relief. Closed to new entrants from the 4 th of October 2018 but still operated for those in the scheme at this time
CIS	Construction Industry Scheme	A taxation system for construction workers (different to PAYE for employees)
CJEU	Court of Justice of the European Union	Also known as the European Court of Justice or "ECJ", is the supreme court of the European Union in matters of European Union law

CJRS	Coronavirus Job Retention Scheme	A UK-wide HM Treasury / HMRC scheme to cover some of the costs of employment when an employee is furloughed as a result of COVID-19
Class 1	In relation to NICs	This is the only NICs that can be collected through the payroll as part of the PAYE process
Class 1A	In relation to NICs	Secondary NICs on benefits-in-kind
Class 1B	In relation to NICs	Secondary NICs payable on the value of benefits and tax under a PSA
Class 2	In relation to NICs	The flat rate Primary NICs payable by the self-employed
CMA	Conjoined Maintenance Arrestment	An Arrestment issued in Scotland
CML	Compulsory Maternity Leave	The first two weeks after the birth of the baby (four if the woman works in a factory environment) when the woman is not allowed to work. It is part of OML
COMPS	Contracted Out Money Purchase Scheme	A pension scheme arrangement – now abolished
COP	Computerisation of PAYE	The previous HMRC PAYE system, now NPS
COSR	Contracted-Out Salary Related	A pension scheme arrangement – these would probably not exist following the abolition of Contracting Out from 06 April 2016
CPD	Continuing Professional Development	An activity where an individual undertakes a task that contributes to their continuing learning in a profession
CPI	Consumer Price Index	Some payroll rates and allowances are increased by looking at the value of CPI
CTAEO	Council Tax Attachment of Earnings Order	Issued for non-payment of Council Tax
CWG2	Employers' Further Guide to PAYE and NICs booklet	HMRC manual with more in-depth information for employers
CWG5	Class 1A National Insurance contributions on benefits in kind, termination payments and sporting testimonials	A guide for employers
DAS	Debt Arrangement Scheme	A debt management tool (only in Scotland)
DExEU	Department for Exiting the European Union	Formed in July 2016 after the UK's vote to leave the EU. Closed 31 January 2020 when the UK left the EU

DEL	Department of Employment and Learning	In Northern Ireland only, abolished 06 May 2016
DEO	Deduction from Earnings Order	Issued for child maintenance (not Scotland)
DfC	Department for Communities	In Northern Ireland, covering education, employment and LRA
DfE	Department for the Economy	In Northern Ireland, covering recruitment and benefits
Dispensation	Dispensation	Pre 06 April 2016 mechanism where an employer could apply to pay some benefits free of tax and NICs and without declaration on the P11D
D0	With regards tax codes	D signifying that tax is to be taken at one of the higher rates (with S and C prefixes for Scottish and Welsh taxpayers)
DP	Data Protection	As per the UK Data Protection Act 2018
DWP	Department for Work and Pensions	The UK body responsible for welfare, pensions and child maintenance policy – mainly Great Britain
EA	Earnings Arrestment	An Arrestment issued in Scotland
EAS	Employee Alignment Submission	Abolished from 2018/19 tax year. The RTI submission at the very start to align an employer's records with those held at HMRC
EAT	Employment Appeals Tribunal	The appeal court after the Employment Tribunal in Great Britain.
ECON	Employer Contracted-Out Number	A number employers used to have to quote pre-06 April 2016 when Contracting-Out was abolished
ECOS	Employee Car Ownership Scheme	A "tax efficient scheme" where the employee owns their vehicle from day one
EDI	Electronic Data Interchange	A method of file transfer, now abolished
EEA	European Economic Area	An area that provides for free movement that includes EU countries and non-EU countries like Norway
EFRBS	Employer-Financed Retirement Benefit Schemes	An HMRC unapproved pension scheme. Also called FURBS
EFTA	European Free Trade Association	A regional trade organisation and free trade area for the promotion of free trade and economic integration for 4 countries (Iceland, Liechtenstein, Norway and Switzerland)

EHIC	European Health Insurance Card	Replacing forms E111 and E128 allowing an individual to be insured by / covered by a social security scheme of the EEA countries. Valid until expiry, at which time renewal will be via the GHIC
EIM	Employment Income Manual	HMRC's internal guidance on ITEPA 2003, available online
EPAO	Re apprenticeships, an End-Point Assessment Organisation	An independent organisation (separate from the ATP and employer) that conducts the final assessment of apprentices
EPS	Employer Payment Summary	The RTI submission that declares, amongst other things, recoveries that an employer can make for SMP, SAP etc.
ERA	Employment Rights Act (1996)	The major piece of employment legislation in Great Britain
ERO	Employment Rights Order (1996)	The major piece of employment legislation in Northern Ireland
ESA	Employment Support Allowance	A benefit paid by Job CentrePlus in Great Britain and the DFC in Northern Ireland
ESC	Extra Statutory Concession	ESCs exist to exempt some items from a tax liability – for example, payment of long service awards can be exempt from tax because of an existing ESC
ESC	Employer-Supported Childcare	A mechanism whereby employers can help employees with childcare costs, commonly provided via the CCV. Abolished for new entrants on or after the 4 th of October 2018
ESFA	Education and Skills Funding Agency	Agency, sponsored by the Department for Education in England, accountable for funding education and skills for children, young people and adults
ET	Employment Tribunal – from an employment law perspective	The first court that will hear employment-related disputes in Great Britain
ET	Earnings Trigger – from an AE and ARE perspective	If the other criteria are met, once earnings reach or exceed the ET, the worker becomes eligible for AE or ARE
EU	European Union	The collective term for the 27 Member States

EU Exit	Exiting the European Union	The UK Government terminology for the process of exiting the EU (as per the vote in the UK and Gibraltar on the 23 rd of June 2016)
EWC	Expected Week of Childbirth	Aka Expected Week of Confinement, however, confinement is a dated term
EYU	Earlier Year Update	An RTI submission that is used to adjust a previous tax year's figures when the tax year has closed
FBI	File by Internet	A method of file transfer via the Government Gateway in XML format
FET	Fair Employment Tribunal	In Northern Ireland, this could be said to be the equivalent of the EAT in Great Britain
FPCS	Fixed Profit Car Scheme	A scheme allowing car owners to claim a standard rate for business mileage.
FPS	Full Payment Submission	The main RTI submission reporting details of what has been paid in that pay period (plus YTD values)
FOI	Freedom of Information	As per the FOI Act 2000 (UK)
FSAVC	Free-Standing Additional Voluntary Contribution	AVCs that are free standing from the employer, therefore, generally refer to contributions made to personal pension schemes
FURBS	Funded Unapproved Retirement Benefit Scheme	A retirement option aside from occupational pension that may be set by an employer for employees
Furlough	In relation to COVID-19 and the CJRS	An employment status where the employer and individual mutually-agree that no work will be performed under the contract of employment
GAYE	Give As You Earn	An employer-provided mechanism whereby an employee has deductions made free of tax, donated to charity
GB	Great Britain	England, Scotland and Wales, also known as the UK mainland
GDPR	General Data Protection Regulation	An EU data protection Regulation governing the processing of personal data and the free movement of such data. Effective the 25 th of May 2018
GHIC	Global Health Insurance Card	Post EHIC expiry, the card which, upon issue, gives an individual the right to access state-provided healthcare during a temporary stay in the EU

GMP	Guaranteed Minimum Pension	Broadly, the minimum pension which a UK occupational pension scheme has to provide employees who were contracted out of SERPS between the 6 th of April 1978 and 5 th of April 1997
GPGR	Gender Pay Gap Reporting	From 2017, the 6 "reports" or 14 pieces of separate information designed to expose whether women are paid less than men in a company
GPP	Group Personal Pension	A type of occupational pension arrangement
HMCS	Her Majesty's Courts Service	Until the 1 st of April 2011 it was responsible for the administration of civil, family and criminal courts in England and Wales. Replaced by HMCTS
HMCTS	Her Majesty's Courts and Tribunal Service	Created 1 st of April 2011 and responsible for the administration of the courts of England and Wales, the Probate Service and tribunals in England and Wales and non-devolved tribunals in Scotland and Northern Ireland
HMRC	Her Majesty's Revenue and Customs	Created in 2006 following a merger of the Inland Revenue with HM Customs and Excise
HMT	Her Majesty's Treasury	Commonly known as the Exchequer or, simply, The Treasury
ICO	Information Commissioner's Office	Dealing with DP and FOI issues, mainly for England, Wales and Northern Ireland
ICTA	Income and Corporation Taxes Act 1988	The foremost UK Act of Parliament concerned with personal taxation (now in ITEPA 2003 and ITA 2007)
IFATE	The Institute for Apprenticeships and Technical Education	An employer-led organisation in England with the remit for apprenticeships and technical education (T Levels)
ISDN	Income Support Deduction Notice	A type of court order
IT	Industrial Tribunal	Vaguely, the equivalent of the GB Employment Tribunal in Northern Ireland
ITA	Income Tax Act 2007	The primary Act of Parliament concerning income tax paid by UK earners
ITEPA	The Income Tax (Earnings and Pensions) Act 2003	One of the main governing pieces of taxation legislation

ITT	Invitation to Tender	Terminology that would be used when an organisation invites 3rd party providers to supply documentation in an attempt to win a contract
JSA	Jobseeker's Allowance	Paid by Job CentrePlus
KIT	Keeping in Touch (day)	Where an employee can work for up to 10 days during their maternity or adoption leave periods
KPI	Key Performance Indicators	An employer may monitor an employee or department's performance by setting KPIs
LEL	Lower Earnings Limit	The first threshold of NI'able earnings that must be recorded
LGPS	Local Government Pension Scheme	The statutory public service pension scheme
Linking	In relation to SSP	Linking is where two or more PIWs are separated by a period of 56 days or less
List 3	With regard to approved professional organisations and learned societies	HMRC's publication detailing professional bodies approved for tax relief on fees and subscriptions
LRA	Labour Relations Agency	The ACAS equivalent in Northern Ireland
MA	Maternity Allowance	An allowance that might be paid if the woman does not qualify for SMP. Paid by Job CentrePlus in Great Britain and DFC in Northern Ireland
'Managed'	In relation to a service offered by a 3 rd party	A term that relates to the type of service a client may request from a provider. A managed service may be part-managed or fully managed
Micro	As in Micro Employer	The general definition of a micro business is a business with less than 10 employees
MLP	Maternity Leave Period	The period a woman is entitled to or utilising her maternity leave entitlement
MPP	Maternity Pay Period	The period during a woman is entitled to receive or is receiving SMP
MW	Matching Week	The SAP equivalent of the EWC – the week in which the child is expected to be placed with the adoptive parents
NI	Northern Ireland	A separate country in the UK

NICs	National Insurance Contributions	The monetary value of Social Security contributions (either through or outside payroll)
NICO	National Insurance Contributions Office	Part of HMRC in Newcastle
NIM	National Insurance Manual	HMRC's internal guidance on the NICs system, available online
NINO	National Insurance Number	The unique reference number issued by the DWP via Job CentrePlus
NIRS2	National Insurance Recording System (2 nd version)	Part of the NPS
NPS	National Insurance and PAYE Service	A merger of COP and NIRS2
NLW	National Living Wage	Effective April 2016, the minimum rate that must be paid to workers over 23 (from April 2021)
NMW	National Minimum Wage	The minimum rate that must be paid to workers under 23 (from April 2021)
NSP	New State Pension	<p>The new UK State pension system for individuals reaching SPa on or after the 6th of April 2016. The NSP is payable for:</p> <ul style="list-style-type: none"> • a man born on or after 6th April 1951 • a woman born on or after 6th April 1953
NVR	NINO Verification Request	Another RTI submission
OAL	Ordinary Adoption Leave	The first 26 weeks
OML	Ordinary Maternity Leave	The first 26 weeks of maternity leave, including CML
OAP	Occupational Adoption Pay	An enhancement to SAP
OMP	Occupational Maternity Pay	An enhancement to SMP
OPP	Occupational Paternity Pay	An enhancement to SPP
OPRA	Optional Remuneration Arrangements	Where an employee has the option to take a BIK in place of remuneration. There are two types: Salary sacrifice / exchange schemes Cash alternative arrangements
OSP	Occupational Sick Pay	An enhancement to SSP
OTS	Office of Tax Simplification	An HMT department charged with looking at the tax and NICs system with a view to simplifying it

'Outsourced'	With regard to payroll processing	An arrangement where an employer arranges to have their payroll processed by an external provider (rather than doing it in-house)
P2	In-year tax code notification to individuals	Showing how the tax code is calculated by HMRC
P6	In-year tax code notification to employers	Showing only the tax code and basis
P6T	Tax information guidance following a Budget	For reference only
P9	Start of year tax code notification to employers	The employee will receive any notification of a change of tax code via the P2
P9D	Return of employee's expenses payments and benefits paid during the tax year	Where the employee earned at a rate of less than £8,500 in the tax year. Abolished 6 th of April 2016
P9X	Global tax code uplift notification to employers	Details of which tax codes employers must change and how to change them ready for the new tax year on 6 th of April
P11D	Return of employee's expenses payments and benefits paid during the tax year	Issued to employee and HMRC on or before the 6 th of July following the end of the tax year
P11D(b)	Return of Class 1A NICs due	Class 1A NICs are due on certain benefits declared on the P11D. The total Class 1A NICs are declared on the P11D(b)
P11D (INT)	HMRC form to advise on the average and official rate of interest	For beneficial loan and accommodation purposes
P14	End of year PAYE and NICs reconciliation form – one per PAYE employee	Now largely obsolete - this can only be used for the small number of employers that are not obliged to operate RTI. The P35 used to be the accumulation of all of the P14s
P30B	HMRC form	The payslip used for sending payments to HMRC's Accounts Office
P30BC	HMRC booklet	The booklet that contains the 13 P30B payslips
P32	The form that can be used to record the monthly / quarterly payments due to HMRC's Accounts Office	Employers will often refer to a "P32 report" that is generated by payroll systems. This is also known as the "yellow book report" (as the P30BC is yellow in colour)
P35	End of year PAYE and NICs reconciliation form – one per PAYE reference number	Now largely obsolete - this can only be used for the small number of employers that are not obliged to operate RTI

P38/P38A	Supplementary P35 returns	Now largely obsolete - this can only be used for the small number of employers that are not obliged to operate RTI
P45	Leaver statement of pay and tax	3-part form given to an employee when they leave a job to be given to the new employer (parts 1A, 2 and 3). Part 1 is filed by payroll software to HMRC
P46	Starter declaration when an employee starts without a P45	Now totally obsolete and replaced by the Starter Checklist of the employer's own version
P46(Car)	Notification to HMRC of new or changed company car details for an employee	Quarterly form so that HMRC can make any changes to the tax code
P575	Re transfer of tax allowances	Completed to request a transfer of surplus income tax allowances (married and blind persons) between spouses
P64-8	Agent authorisation	The form used by employers to authorise their agent
PAYE	Pay As You Earn	The system by which HMRC collect the annual tax liability on a per-pay-period basis
PAYE Regs	The Income Tax (Pay As You Earn) Regulations 2003	One of the definitive pieces of taxation legislation that define how PAYE will work in practice
PENP	Post-Employment Notice Pay	A statutory formula to work out notice due in connection with termination
PGL	Post Graduate Loan	New from April 2019, the PGL is a Student Loan product in England and Wales
PGL1	Re PGLs	The "start" or "change" notice issued by HMRC
PGL2	Re PGLs	The "stop" notice issued by HMRC
PIE	Personal Incidental Expenses	The taxation regime that allowed certain expenses to be reimbursed free of tax up to certain limits. Now called "incidental overnight expenses"
PILON	Payment in Lieu of Notice	Where an employer wants to make a payment in lieu of the employee actually working out their notice period
PIW	Period of Incapacity for Work	4 days of continuous sickness that must be formed before any entitlement to SSP is considered

Plan 1	Re Student Loans	A type of Student Loan issued, repayable through the payroll
Plan 2	Re Student Loans	A type of Student Loan issued, repayable through the payroll
Plan 4	Re Student Loans	A type of Student Loan issued for Scottish borrowers, repayable through the payroll
PPF	Pension Protection Fund	A statutory UK fund intended to protect members if their defined benefits pension fund becomes insolvent.
PPP	Paternity Pay Period	The period for which SPP is payable
Primary	In reference to National Insurance	Primary NICs are the ones payable by the employee
PRP	Profit-Related Pay	Where an element of pay is linked to performance and there are tax benefits
PSA	PAYE Settlement Agreement	Where the company enters into an arrangement with HMRC to meet the tax on a benefit-in-kind provided to an employee
PTS	Percentage Threshold Scheme	In relation to SSP, the scheme which allowed employers to recover SSP (abolished 5th of April 2014)
QD	Qualifying Day	In relation to SSP, payment can only be made if the sickness is on a QD
QE	Qualifying Earnings	The band of earnings on which and employee and employer must make minimum pension contributions under AE and ARE
QEB	In relation to AE and ARE, this stands for Qualifying Earnings Band. There are two QEBs: Lower and Upper	The Lower QEB is the starting point for the QE and the Upper is the point of earnings at which minimum contributions are no longer payable by employee and employer. As at 2017/18, the QEB values are aligned with the LEL and UEL.
QUALEC	Qualifying Low Emission Car	A car where the CO2 emissions are 75g/km or less
QW	Qualifying Week	In relation to SMP and SPP, the QW is the 15 th week before the EWC
RoATP	Register of Apprenticeship Training Providers	A list of organisations eligible to receive government funding to train apprentices
RoEPAO	Register of End-Point Assessment Organisations	An ESFA document detailing organisations assessed as suitable to conduct independent End-Point assessment of apprentices and be in receipt of public funds

ROPs	Recognised Overseas Pensions List	A list of schemes that have told HMRC they meet the conditions to qualify for tax relief on transfers in and out of the UK
RPI	Retail Price Index	Some payroll and employment law rates and allowances are inflated by reference to the RPI
RTI	Real Time Information	The process by which HMRC are information of earnings and deductions on a per-pay-period basis rather than annually. RTI feeds into DWP which regulates an individual's entitlement or non-entitlement to UC
rUK	Rest of the UK	Relevant for Income Tax and introduced in 2016/17 tax year when Scotland had its own tax regime, Wales following in 2019. The remaining tax regime applies in the rest of the UK (i.e., England and Northern Ireland)
S2P	State Second Pension	Aka the Additional State Pension which replaced SERPS on the 6 th of April 2002. It was abolished on the 6 th of April 2016
SAL	Statutory Adoption Leave	The employee's statutory right to take time away from the workplace as a result of adoption
SAP	Statutory Adoption Pay	An in-work State benefit paid by the employer to the primary adopter
SAP1	In terms of SAP	This is the form that is given to an employee when they reach the end of their eligibility for SMP payment by the employer (or are not entitled at all). Note that the versions in Great Britain and Northern Ireland are the same
SAYE	Save As You Earn	An employer-provided savings mechanism for the eventual purchase of shares
SBR	(Scottish) Basic Rate	In relation to income tax, a tax code indicating that all income is to be taxed at the basic rate (applying to Scottish taxpayers)
SC2	Re Statutory Sick Pay	Employee's statement of sickness (not mandatory)
SC3	Re Statutory Paternity Pay	Employee's notice to start SPP in birth cases (not mandatory)

SC4	Re Statutory Paternity Pay	Employee's notice to start SPP in adoption cases (not mandatory)
SC5	Re Statutory Paternity Pay	Employee's notice to start SPP in adoption cases when adopting from abroad (not mandatory)
SC6	Re Statutory Adoption Pay and Leave	Employee's notice to start SAP and Leave in adoption cases when adopting from abroad (not mandatory)
SCON	Scheme Contracted-Out Number	Pre the abolition of Contracting-Out, this was the number allocated to a Contracted-Out pension scheme that had to be declared for each employee
SDS	Status Determination Statement	Re IR35, the SDS is a statement from the client declaring a contractor's deemed employment status following IR35 assessment plus the reasons for reaching the conclusion
Secondary	In relational to National Insurance	Secondary NICs are the ones payable by the employer
SER	Small Employers' Relief	In relation to making a reclaim for statutory payments where Class 1 NICs total £45,000 or less in the previous tax year
SERPS	State Earnings Related Pension Scheme	A UK Government pension arrangement to which employees and employers contributed between 6th April 1978 and 5th April 2002
SI	Statutory Instrument	Legislation often takes the form of an Act and require SIs to make the Act work in practice
SIT	Scottish Income Tax	As per the Scotland Act 2016, the tax sharing regime that replaced SRIT for Scottish Taxpayers
ShPL	Statutory Shared Parental Leave	The statutory entitlement to share some of the partner's SML or SAL
ShPP	Statutory Shared Parental Pay	The statutory entitlement to share some of the partner's SMP or SAP
SL	Student Loan	For an ex-student who is now an employee and has a SL to repay through the payroll
SL1	In relation to Student Loans	The "start" or "change" notice from HMRC
SL2	In relation to Student Loans	The "stop" notice from HMRC
SLD	Student Loan Deduction	The deduction made for a Student Loan

SLM	Student Loans Manual	HMRC's internal manual about their role in the collection of SLs
SME	Small and Medium-sized Enterprises	The usual definition of a SME is a business with fewer than 250 employees
SML	Statutory Maternity Leave	An individual's statutory right to take time away from the workplace as a result of maternity
SMP	Statutory Maternity Pay	An in-work State benefit paid by the employer if the woman qualifies
SMP1	In terms of SMP	The form given to an employee when they reach the end of eligibility for payment of SMP (or are not entitled at all). Note there are different versions in GB and NI (where it is issued by the DfC))
SPa	State Pension age	65 for men, gradually increasing from 60 to 65 for women by 2020 and then increases to 66 and 67
SPBL	Statutory Parental Bereavement Leave	A statutory entitlement in Great Britain from 2020
SPBP	Statutory Parental Bereavement Pay	The statutory payment associated with SPBL, if eligible
SPL	Statutory Paternity Leave	The statutory 2-week entitlement
SPM	Statutory Payments Manual	HMRC's internal guidance about the operation of all statutory payments, available online
SPP	Statutory Paternity Pay	The statutory payment for the statutory leave
SPP1	Re SPP	This is the form that is given to an employee when they reach the end of their eligibility for SPP payment by the employer (or are not entitled at all). Note that the versions in Great Britain and Northern Ireland are the same
SPP (a)	Statutory Paternity Pay (adoption)	The 2 weeks in-work State benefit paid to the secondary adopter in paternity adoptions
SRIT	Scottish Rate of Income Tax	The tax regime for Scottish Taxpayers, abolished 5 th of April 2017
SPP (b)	Statutory Paternity Pay (birth)	The 2 weeks in-work State benefit paid to the "father" in paternity births
SRP	Statutory Redundancy Pay	The minimum amount payable for redundancy situations , as governed by employment law

SSP	Statutory Sick Pay	An in-work State benefit paid for a maximum of 28 weeks in any PIW or series of linked PIWs
SSP1	In terms of SSP	This is the form that is given to an employee when they reach the end of their eligibility for SSP payment by the employer (or are not entitled at all). Note that there are different versions between Great Britain and Northern Ireland (where it is issued by the DFC)
ST	Secondary Threshold	Re NICs. The ST is the value of an employee's earnings at which time the employer starts to pay Contributions
TAS	Taxed Award Scheme	Similar to a PSA but where a 3 rd party meets the tax liability rather than an employer
Tax Tables	<p>The collective phrase used for a number of booklets that will help an employer manually calculate or check a payroll system is operating correctly:</p> <p>Pay Adjustment Tables (Tables A)</p> <p>Taxable Pay Tables (manual only)</p> <ul style="list-style-type: none"> Nominal taxable pay / Free of Tax tables (Tables G) 	The Taxable Pay Tables are also known as Tables B-D because of the way that table B represents the tax calculation at the Basic rate, C at the Higher and D at the Additional
TFC	Tax-Free Childcare	Government childcare scheme introduced throughout 2017, eventually replacing ESC
TMA	Taxes Management Act 1970	Another of the governing pieces of taxation legislation
TOIL	Time Off in Lieu	An arrangement where an individual works extra hours but is given time off rather than payment
TPR	The Pensions Regulator	Charged with looking after occupational pensions, particularly AE and ARE
TUPE	Transfer of Undertakings (Protection of Employment)	From the Regulations of the same name
UAP	Upper Accrual Point	Not applicable from the 6 th of April 2016. Previously, a NICs threshold associated with the accrual of the S2P

UC	Universal Credit	The welfare credit to replace a number of in-work and out of work benefits. The UC is regulated by the information that the DWP receive via RTI submissions
UEL	Upper Earnings Limit	Re NICs, this is the point of earnings above which NICs are no longer payable to the highest rate of deduction
UK	United Kingdom	The united Kingdoms of Great Britain and Northern Ireland
UST	Upper Secondary Threshold	Re NICs. If the employee is under 21 on payday, there is no requirement for the employer to pay NICs until the employee's earnings exceed the UST. The value is linked to the value of the UEL
WBD	Week Baby Due	For SMP purposes, the WBD is the Sunday to Saturday surrounding the day in which the baby is due to be born. This is the same as the EWC
WD	Waiting Day	Re SSP, a WD is one of the first 3 QDs in a PIW
WRIT	Welsh Tax, as per Wales Act 2014	A power that lets the Welsh Government share tax raising powers with Westminster for Welsh Taxpayers (from April 2019)
WRA	Welsh Revenue Authority (or Awdurdod Cyllid Cymru)	The public body that will collect taxes that are devolved from Westminster to Cardiff Bay in April 2018
WTD	Working Time Directive	An EU Directive on conditions such as working hours and rest breaks for workers. This was interpreted in Great Britain as the Working Time Regulations and Working Time Regulations (Northern Ireland)
WTR	Working Time Regulations	Could be the 1998 version in Great Britain or the 2016 version in Northern Ireland
YTD	Year to Date	Generally, in respect of an accumulation of the value of a pay element paid in the tax year – e.g., "YTD taxable pay" would mean that this is the value of taxable pay that has been paid in the tax year.