

Capital Gold Payroll (4.15.00)

Legislation & Product Changes guide

2025-26 Tax Year

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2025-26 tax year
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Release Summary

This release includes the statutory payroll changes for the 2024-25 tax year end and the new 2025-26 tax year.

Statutory Neonatal Care Pay and Leave:

From 6 April 2025, HMRC is introducing a new statutory allowance, Statutory Neonatal Care Pay/Leave (SNCP), on behalf of the Department for Business and Trade (DBT).

Place of Work Postcode:

Where either investment Zones or Freeports are in use, a "Place of Work Postcode" field is present on the Tax/NI tab of the Employee details form. The postcode is included in the FPS from 2025/26.

Capital Gold Payroll User Guides

Capital Gold Payroll PDF guides are available in the User Guides section at docs.pegasus.co.uk.

PDF Guide	Description
Legislation & product changes guide	This Legislation & product changes guide is in PDF format, and in HTML format so that it can be read in your web browser.
Installation guide	This PDF guide helps with the installation of Capital Gold Payroll.
Checklists guide	This PDF guide describes the steps necessary to upgrade to Capital Gold Payroll, and then complete the payroll year-end and start the new tax year.
Auto Enrolment guide	This guide provides information on how Capital Gold Payroll can help you carry out Auto Enrolment responsibilities. It covers how your payroll software can help you with Automatic Enrolment, pension funds, and pension deductions.
Auto Enrolment Configuration Tool guide	This guide explains how to use the Auto Enrolment Configuration Tool in Capital Gold Payroll.
Rates and Bands guide	This guide explains the new rates and bands for NI, PAYE and Statutory Payments for the new tax year.

Statutory Neonatal Care Pay and Leave

The HMRC (His Majesty's Revenue & Customs) is set to introduce a new statutory allowance on behalf of the Department for Business and Trade (DBT) commencing April 2025. The Statutory Neonatal Care Pay and Leave (SNCP) is designed to provide support for parents whose newborns require neonatal care within the first 28 days post-birth.

Neonatal care leave will be available to employees from their first day in a new job and will apply to parents of babies who are admitted into hospital up to the age of 28 days, and who have a continuous stay in hospital of 7 full days or more.

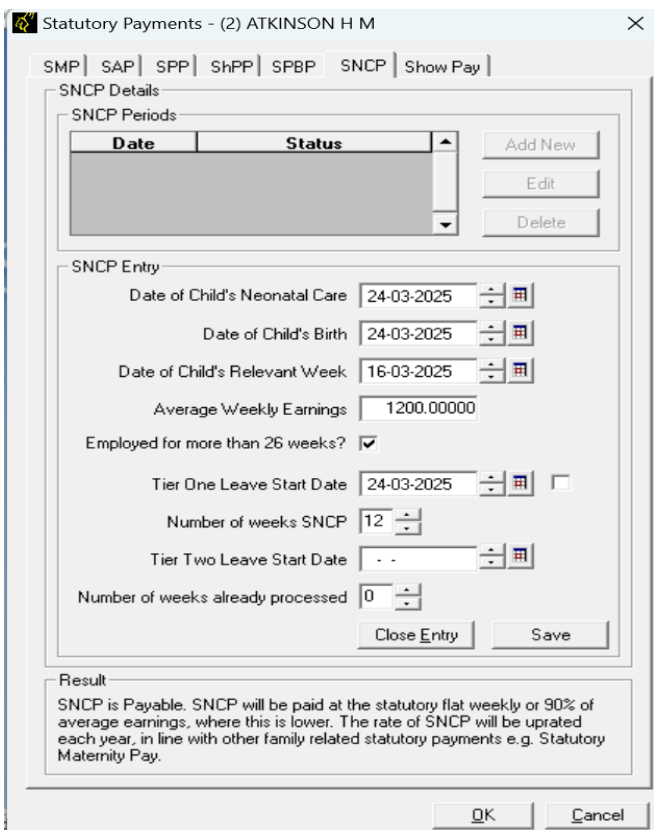
SNCP offers qualifying parents up to 12 weeks of paid leave, which can be claimed flexibly based on individual circumstances. This allowance is structured to complement existing statutory entitlements, including maternity and paternity leave, thereby extending the support available during this critical period.

The introduction of SNCP addresses the need for parents to allocate additional time for infants requiring prolonged hospital care, mitigating the pressure to return to work prematurely. The administration of SNCP is anticipated to align with existing statutory payment processes, such as those established for Statutory Parental Bereavement Pay & Leave (SPBP).

SNCP is managed through a manual process, to achieve this, a new SNCP tab is provided within the Statutory Payments form. SNCP payments will then be included in the P32, FPS and EPS with the new fields displayed in the To-Date form, payroll reports etc.

The payment follows the same administration process as other statutory payments such as SPBP. Payments will be paid out by employers and claimed back through payroll processes. Payments will be treated as earnings for tax and National Insurance Contributions purposes, as per all other Statutory Payments.

Software changes	<p>Following changes have been made to the application:</p> <p>In the Employee > Statutory Payments form, we have added SNCP tab.</p> <p>The Statutory Payments form includes fields to record the earnings-related percentage rate and the standard rate for SNCP. These are updated automatically along with the other statutory payment rates.</p>
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Applies to	Employees working in England, Scotland, and Wales.
Effective	From 6 April 2025.
More information	For details about statutory neonatal care pay and leave, visit: Parents to receive day one right to neonatal care leave and pay - GOV.UK

Place of Work Postcode

For the 2025/26 tax year (and assumed onwards), HMRC have introduced the requirement to record the Postcode of the workplace in the Full Payment Submission (FPS) where the employee has a NI Code relating to either a Freeport or Investment Zone scheme.

Software changes

Following this change, in the **Employee > Employee details > Tax/NI** tab, we have added **Place of Work Postcode** field:

The field is only available where either Freeports or Investment Zones are in use. Although only effective from the start of the 2025/26 tax year, the field is available immediately upon upgrade to the release. Therefore, allowing Payroll staff, the ability to update the employee fields in readiness for the new year.

It is possible to enter a postcode against an employee who is not assigned a NI code letter associated with either a Freeport or Investment Zone scheme, but the information is not passed to the Full Payment Submission.

Applies to Employees working in England.

Effective 6th April 2025

More information For details about place of work postcode, visit <https://www.gov.uk/government/publications/mandating-postcode-provision-for-the-freeports-and-investment-zones-secondary-class-1-national-insurance-contributions-relief/postcode-provision-for-the-freeports-and-investment-zones-secondary-class-1-national-insurance-contributions-relief>

RTI Updates

From 6 April 2025:

- Updated the FPS schema for the 2025/2026 tax year in line with government legislation.
- Updated the EPS schema for submissions relating to the 2025/2026 tax year.
- Amended the EYFPS schema for submissions relating to the 2024/2025 tax year.

Other Changes

Includes updates to:

- A new P60 layout for year-end 2024/2025 is now available.
- Local Government Pension Scheme England/Wales & Scotland updates
- Teachers' Pension updates.
- Updated the system with the [National Minimum Wage and National Living Wage rates](#) for the 2025/2026 tax year.
- Modified the system with the [tax, NI, and statutory payment rates](#) for the 2025/2026 tax year.