

LEVEL 3

# PAYROLL TECHNICIAN CERTIFICATE

# Qualification specification



**cipp**

the **chartered institute**  
of **payroll professionals**

*leading the profession*

## Specification version control

Version number	Date published	Updated by	Review date
V20a		BJC	1/7/2021

### Chartered Institute of Payroll Professionals (CIPP)

Goldfinger House  
245 Cranmore Boulevard  
Shirley  
Solihull  
B90 4ZL

**Tel:** 0121 712 1044

**Email:** [enquiries@cipp.org.uk](mailto:enquiries@cipp.org.uk)

Please contact the CIPP for additional details.

*Copyright © 2020 Chartered Institute of Payroll Professionals (CIPP)  
Published September 2020*

# Contents

<b>About the CIPP</b> .....	<b>3</b>
<b>CIPP qualifications</b> .....	<b>4</b>
<b>Qualification summary</b> .....	<b>5</b>
Qualification objective and target audience .....	5
Qualification structure .....	5
Summary of the Payroll Technician Certificate's units .....	6
Entry requirements.....	7
Language.....	7
Exemptions.....	7
Tutor support.....	7
Fees.....	7
Guided Learning Hours (GLH).....	7
Total Qualification Time (TQT) .....	8
Total GLH and TQT for the Payroll Technician Certificate.....	8
<b>Assessments</b> .....	<b>9</b>
Assessment structure.....	9
Assessment structure .....	9
Reasonable adjustments .....	10
Access to fair assessment .....	10
Moderation.....	10
Certification.....	10
Progression routes .....	11
Membership entitlement.....	11
<b>Detailed unit summaries</b> .....	<b>12</b>
UNIT 1: Calculating National Insurance contributions (NICs) and gross payment apportionments .....	12
UNIT 2: Taxable pay and PAYE income tax calculations.....	14
UNIT 3: Statutory Sick Pay (SSP) calculations and administration .....	16
UNIT 4: Child-related statutory payment calculations and administration .....	18
UNIT 5: Administering statutory deductions and additional payroll obligations..	20

---

## About the CIPP

The Chartered Institute of Payroll Professionals (CIPP) is the Chartered association for payroll, pensions and reward professionals in the UK. With more than 9,500 individuals benefitting from the CIPP's membership benefits, support and education services, the Institute is dedicated to raising the profile of payroll in businesses across the UK and internationally.

Its education portfolio has been developed based on business and individual needs to ensure that it is providing the most relevant training in the market; while its policy and research team represent the members at government consultation forums on the 185+ pieces of legislation that affect payroll and pensions in the UK, ensuring members are up to date and their views are heard.

The CIPP also offers compliance health checks in payroll processes and procedures to ensure that you are complying with legislation to avoid non-compliance penalties, and CIPP members are governed by a code of conduct ensuring they remain highly professional, up to date, and compliant.

In 2016 and 2018 the CIPP was recognised as the best overall UK association at The Association Excellence Awards, as well as one of the top 100 not-for-profit organisations in the UK to work for by The Times 100 in 2016, 2018, 2019 and 2020. These prestigious accolades showcase the CIPP's commitment to quality and professionalism.

---

## CIPP qualifications

The CIPP offers professional certificates and qualifications to support you at all stages of your payroll, pensions or reward career. Studying with the CIPP means that you will be joining a growing population of more than 15,000 professionals qualified to the industry standard in the UK.

The Institute has been supporting students through their professional learning and qualifications since 1980 and we are committed to student centred learning, driven by your choice of study path. Whether you are new to the industry, an existing professional looking to update or formalise your knowledge, or to further your career at an operational and strategic level - the CIPP has a qualification to help you.

---

## Qualification summary

### Qualification objective and target audience

The CIPP's Level 3 Payroll Technician Certificate is designed for payroll administrators new to the profession, or more experienced payroll administrators seeking to expand their working knowledge. It is also suitable for HR or Finance professionals who hold responsibility for active management or oversight of the organisation's payroll function.

Specifically, the qualification is suitable for those who currently work or aspire to work within the following job roles:

- Payroll administrator
- Payroll co-ordinator
- Payroll officer
- HR administrator
- HR manager
- Finance manager
- Management accountant
- Payroll software developer.

The core objective of this level three qualification is to teach and develop the range of core fundamentals of payroll administration to enable students to administer UK payrolls competently and independently, with confidence and accuracy.

The qualification has been developed, and is consistently monitored, by payroll professionals affiliated with the CIPP to ensure it continuously meets the needs of the UK payroll industry.

Payroll administration is a dynamic and rapidly evolving profession, for which there is a growing requirement for qualified and competent payroll administrators. This qualification is designed to meet this industry demand and is highly regarded by employers and the wider payroll industry. Not only does successfully completing this qualification enhance employability and future career options, but it demonstrates a commitment to stand out amongst peers in the payroll profession.

### Qualification structure

The qualification comprises five mandatory units which are all positioned at level three of the Regulated Qualifications Framework (RQF). This is approximately equivalent to A-level study (for England, Wales and Northern Ireland) or Scottish Highers (for Scotland).

Each unit comprises a block of learning which has:

- **A credit value** - which designates the number of credits awarded for the successful achievement of the unit's learning outcomes
- **A level** - which indicates the difficulty of the unit's content and assessment in adherence to the Regulated Qualifications Framework (RQF)
- **Learning outcomes** - which state what the student is expected to be able to undertake or know from completing the learning activities
- **Assessment criteria** - which detail the requirements or activities the student is expected to meet to demonstrate achievement of the respective learning outcome

Each learning outcome is linked to a number of assessment criteria.

Details of the learning outcomes and assessment criteria can be found under 'Detailed unit summaries' below.

The student must successfully complete all five units to achieve the qualification, which is normally completed 20 weeks after the studies comment. There is no time limit for completing the qualification although an administration fee may be payable for extending the course duration beyond the specified programme timetable if requested by the student.

## Summary of the Payroll Technician Certificate's units

CIPP unit code	Unit title	Designation	Credits	RQF level*
TPP301	Calculating National Insurance contributions (NICs) and gross payment apportionments	Mandatory	5	Three
TPP302	Taxable pay and PAYE income tax calculations	Mandatory	6	Three
TPP303	Statutory Sick Pay (SSP) calculations and administration	Mandatory	4	Three
TPP304	Child-related statutory payment calculations and administration	Mandatory	5	Three
TPP305	Administering statutory deductions and additional payroll obligations	Mandatory	6	Three
<b>Total credit value</b>			<b>26</b>	<b>Three</b>

\* Equivalent to level 6 under the Scottish SCQF.

## Entry requirements

Students should be aged 16 or older.

No prerequisite study or qualifications are required, although students should possess reasonable competence in English and mathematics.

It is expected, though not essential, that students will be working in a payroll environment or in a profession linked to the payroll function, such as accountancy, finance or Human Resources.

## Language

All study materials, online Articulates, and formative and summative assessments are provided and conducted in English only at present.

## Exemptions

No Recognition of Prior Learning or other partial or full exemptions are available for this qualification.

## Tutor support

All students are allocated a tutor who can provide remote support, guidance and clarification on request. All CIPP tutors assigned to the Payroll Technician Certificate are graduates of the CIPP's Foundation Degree in Payroll Management or are qualified through by having completed a similar payroll qualification at level 5 or above. CIPP tutors also possess several years of experience within the payroll profession, often in senior positions.

## Fees

Details about the fees payable for studying the CIPP's Payroll Technician Certificate can be found [here](#). Further details can be sought through contacting the CIPP on 0121 712 1044 or emailing at [enquiries@cipp.org.uk](mailto:enquiries@cipp.org.uk).

Please note that fees are reviewed regularly by the CIPP.

## Guided Learning Hours (GLH)

Guided Learning Hours (GLH) comprises time spent being taught by a tutor, which may be either face-to-face or online.

As the qualification is delivered online with remote tutor support available on student request, GLH, as defined above, is not precisely defined. However, five GLH per module is deemed a reasonably accurate estimate of the time investment required by a student.

## Total Qualification Time (TQT)

Total Qualification Time (TQT) represents an estimate of the total amount of time, expressed in hours, that a learner is expected to spend to achieve the full qualification. TQT comprises the Guided Learning Hours (GLH) as well as the hours spent undertaking private study, revision, preparation for assessments and completing the assessments.

## Total GLH and TQT for the Payroll Technician Certificate

Qualification	GLH	TQT
CIPP Level 3 Payroll Technician Certificate	25	260

The GLH and TQT stated above are based on evidence gathered from individuals studying this qualification, past experience and benchmarking. These estimates are reviewed regularly (at least annually) and this specification will be revised if either figure is adjusted as a result from such a review.

The GLH and TQT for each unit is detailed within the 'Detailed unit summaries'.

# Assessments

## Assessment structure

The summative assessments collectively gauge student's knowledge and application of all five mandatory units. Students should be prepared to be assessed on any and all assessment criteria specified in the Detailed Unit Summaries. Assessment is undertaken through one online exam and one online assessment as detailed below.

## Assessment structure

Assessment method	Description
<b>Part A Assessment</b>  Computer-marked	<ul style="list-style-type: none"><li>• 50% weighting</li><li>• An unseen, multiple-choice, computer-based examination</li><li>• 40 marks</li><li>• Time limit: 60 minutes</li></ul> <p>The examination will assess the student's knowledge and comprehension of all learning outcomes.</p>
<b>Part B Assessment</b>  Marked by a qualified CIPP tutor	<ul style="list-style-type: none"><li>• 50% weighting</li><li>• An assignment comprising 10 scenario-based calculation exercises</li><li>• Time limit: 14 days</li></ul> <p>The assignment will assess the student's knowledge and comprehension of all learning outcomes.</p>

The pass mark for the Part A Assessment is 70% (at least 28 questions answered correctly).

The pass mark for the Part B Assessment is 70%.

Specimen (practice) assessments are made available to the student before the final summative assessments are to be attempted.

The qualification is not graded; students can be awarded either a **pass** or **fail**. Students who fail either of the summative assessments are permitted to re-take it.

Students are not obliged to undertake any studies beyond that provided by the qualification content or to complete any work-based activities to successfully complete the assessments. Nonetheless, actively working in a payroll environment

---

would positively aid a student's comprehension and application of the qualification's learning outcomes.

### **Reasonable adjustments**

The CIPP is committed to ensuring that all students have an equal opportunity to undertake and successfully complete the qualification regardless of disabilities or learning difficulties and it is willing to make reasonable adjustments for individual learners where feasible.

Students are requested to indicate on the qualification booking form if they have any disabilities or learning difficulties that may affect their ability to undertake their studies or assessment. Such declarations are followed up individually through a discussion with a CIPP staff member trained in this field from which reasonable adjustments are agreed.

Students should be prepared to forward evidence of any disabilities or learning difficulties before reasonable adjustments can be granted.

### **Access to fair assessment**

The CIPP is committed to ensuring that all assessment structures and processes provide consistent, reliable and valid judgements on a student's achievement in meeting all learning outcomes and corresponding assessment criteria.

### **Moderation**

All Part A and Part B assessments can be subjected to internal moderation by a qualified CIPP tutor specifically appointed by the CIPP to this role.

All assessments initially marked as a fail will always be moderated.

### **Certification**

The CIPP will send students who have successfully completed both of the summative assessments a certificate within 14 working days. The certificate lists the qualification's unit titles as well as the RQF level and credits attributable to each unit on the reverse.

Students can request a replacement certificate by contacting [education@cipp.org.uk](mailto:education@cipp.org.uk). Please note that, although a replacement certificate will be clearly marked as a replacement, it is nonetheless regarded as a valid certificate. An administration fee may be payable for the production of a replacement certificate.

As the summative assessments collectively gauge learning achieved for all five units, it is not possible to issue certificates for individual units for students who do not complete the full qualification.

---

## Progression routes

Students who successfully complete the Level 3 Payroll Technician Certificate can progress onto the CIPP's Foundation Degree in Payroll Management. Further details of the Foundation Degree programme can be found [here](#).

## Membership entitlement

Successful completion of this qualification grants eligibility to apply for Associate membership with the CIPP. Associate members are entitled to use the post-nominals 'ACIPP' and have access to a variety of benefits provided by the CIPP, most notably access to the CIPP's Advisory Service. For further details of the benefits of CIPP membership, please click [here](#).

## Detailed unit summaries

### UNIT 1: Calculating National Insurance contributions (NICs) and gross payment apportionments

**Aim:** This unit defines gross payments and explains the various mechanisms for calculating and apportioning gross payments. It then progresses to providing a detailed overview of National Insurance contribution (NIC) calculations and administration.

<b>Unit code</b>	TPP301
<b>Guided Learning Hours (GLH)</b>	5 hours
<b>Total Qualification Time (TQT)</b>	50 hours
<b>RQF level</b>	Three
<b>Credit value</b>	5
<b>Unit weighting</b>	19%

This unit has five learning outcomes.

<b>Learning outcomes</b>	<b>Assessment criteria</b>
The student will:	The student can:
LO1 Define and calculate gross income payable to employees	1.1 Identify commonly used gross pay elements payable to UK employees 1.2 Distinguish between working and non-working days according to contractual information provided 1.3 Calculate gross pay apportionments due to employees, including starters and leavers
LO2 Appreciate the principles for ensuring lawful deductions from pay	2.1 Categorise deductions from pay according to their source 2.2 Recognise the principles for ensuring deductions from pay are authorised and lawful

Learning outcomes	Assessment criteria
The student will:	The student can:
LO3 Define and calculate NICable earnings	3.1 Relate the National Insurance class applicable to different types of earnings 3.2 Determine NICable earnings based on individual gross payments and other relevant employee information 3.3 Determine the NIC earnings period based on employee payment frequency and other relevant information 3.4 Identify valid National Insurance numbers
LO4 Identify correct NIC category letters for employees	4.1 Identify employee circumstances which warrant total or partial exemption from NICs 4.2 Employ the NI category letters currently in operation 4.3 Identify documents that affect the NIC category applicable to employees 4.4 Indicate correct NI category letters applicable to individual employees
LO5 Calculate employee and employer National Insurance contributions	5.1 Use the current National Insurance rates, limits and thresholds 5.2 Correlate the current rates of NICs applicable for all category letters 5.3 Apply the correct pay frequency for NIC calculations based on payroll information provided 5.4 Distinguish between the table method and exact percentage method for NIC calculations 5.5 Calculate employee and employer NICs using the exact percentage method 5.6 Demonstrate the correct procedures for correcting NIC underpayments 5.7 Define a 'director' for NIC purposes

## UNIT 2: Taxable pay and PAYE income tax calculations

**Aim:** This unit explains the purpose and mechanics of PAYE income tax operations, then progresses to detailing the various PAYE tax codes in use and to applying tax codes in order to determine the PAYE income tax deductions due from employees.

From this, students' progress to applying this knowledge to the manual construction of gross to net calculations for employees.

<b>Unit code</b>	TPP302
<b>Guided Learning Hours (GLH)</b>	5 hours
<b>Total Qualification Time (TQT)</b>	60 hours
<b>RQF level</b>	Three
<b>Credit value</b>	6
<b>Unit weighting</b>	23%

This unit has five learning outcomes.

<b>Learning outcomes</b>	<b>Assessment criteria</b>
The student will:	The student can:
LO1 Define and calculate taxable pay	1.1 Identify deductions from pay that reduce taxable pay 1.2 Calculate taxable pay based on individual gross payments and other relevant employee information 1.3 Show the impact of different types of pension contribution on taxable pay
LO2 Summarise the income tax allowances available to UK taxpayers	2.1 Identify those entitled to the UK personal allowance and other allowances available to UK taxpayers 2.2 Summarise the eligibility criteria for the Marriage Allowance
LO3 Identify correct tax codes applicable to employees	3.1 Categorise tax codes currently in operation as suffixes or prefixes 3.2 Demonstrate awareness of the purpose and function of tax codes 3.3 Distinguish between cumulative and non-cumulative tax codes

	<p>3.4 Recognise tax codes applicable based on completed New Starter Declarations or P45 forms</p> <p>3.5 List the HMRC documents which instruct employee tax code changes</p> <p>3.6 Identify circumstances which warrant the use of emergency tax codes</p> <p>3.7 Distinguish Scottish and Welsh tax codes and demonstrate awareness of the definition of Scottish and Welsh taxpayers</p>
LO4 Calculate PAYE income tax deductions	<p>4.1 Demonstrate working knowledge of the current income tax rates and bands in operation for Scotland, Wales and the rest of the United Kingdom</p> <p>4.2 Make use of Pay Adjustments Table A to correct identify the free or additional pay applicable for individual income tax calculations</p> <p>4.3 Distinguish between the table method and manual method for income tax calculations</p> <p>4.4 Calculate income tax using the table method</p> <p>4.5 Outline the purpose and function of the overriding regulatory limit</p> <p>4.6 Summarise the circumstances in which tax refunds can be processed through the payroll</p>
LO5 Establish net payment due to employees	<p>5.1 Demonstrate awareness of the correct order for constructing gross to net payment calculations</p> <p>5.2 State the deadline for payslip distribution to employees</p> <p>5.3 Establish net payments due to employees from gross payments and deductions</p>

## UNIT 3: Statutory Sick Pay (SSP) calculations and administration

**Aim:** Beginning with an overview of the purpose of statutory payments within the wider context of absence payments, this unit progresses to detailing the eligibility criteria for Statutory Sick Pay (SSP). Students decipher the various terminology and calculation formulae specific to SSP processes and gain the ability to apply this knowledge by calculating SSP entitlements for a wide variety of employees and payment frequencies.

<b>Unit code</b>	TPP303
<b>Guided Learning Hours (GLH)</b>	5 hours
<b>Total Qualification Time (TQT)</b>	40 hours
<b>RQF level</b>	Three
<b>Credit value</b>	4
<b>Unit weighting</b>	16%

This unit has four learning outcomes.

<b>Learning Outcomes</b>	<b>Assessment Criteria</b>
The student will:	The student can:
LO1 Outline the compliance and arbitration considerations for statutory payment processes	1.1 Explain HMRC's role in assuring compliance with statutory payments 1.2 Summarise the arbitration route for resolving statutory payment disputes
LO2 Identify the factors which affect entitlement to Statutory Sick Pay (SSP)	2.1 Determine whether employees are eligible for SSP payments 2.2 List the reasons why employees can be excluded from SSP 2.3 Define and identify Periods of Incapacity for Work (PIWs), Qualifying Days (QDs) and Waiting Days (WDs) to establish SSP entitlement 2.4 Establish an employee's QDs based on working patterns and other relevant information

<p>LO3 Calculate Statutory Sick Pay (SSP) payments</p>	<p>3.1 Define earnings for inclusion in an Average Weekly Earnings (AWE) test</p> <p>3.2 Calculate AWE using the correct formula according to payment frequency</p> <p>3.3 Identify daily rates of SSP payable according to an employee's working pattern</p> <p>3.4 Calculate SSP payments due to employees</p> <p>3.5 Identify linking periods of sickness</p> <p>3.6 Explain the reasons for ceasing SSP payments</p> <p>3.7 Summarise the principles for correct incorporation of SSP payments within company sick pay entitlements</p>
<p>LO4 Summarise the record-keeping and evidential checks on Statutory Sick Pay (SSP) claims</p>	<p>4.1 Recognise the notification requirements for SSP payment and the format of Fit Notes and SC2 forms</p> <p>4.2 Outline the record-keeping requirements for SSP processes and payments</p>

## UNIT 4: Child-related statutory payment calculations and administration

**Aim:** This unit explains the purpose, scope and eligibility requirements of child-related statutory payments including Statutory Maternity Pay, Statutory Adoption Pay and Statutory Paternity Pay. From this, students' progress to calculating entitlement to these statutory payments as well as appreciating their interaction with statutory leave entitlements.

Students furthermore gain a detailed overview of the principles of Shared Parental Leave & Pay.

<b>Unit code</b>	TPP304
<b>Guided Learning Hours (GLH)</b>	5 hours
<b>Total Qualification Time (TQT)</b>	50 hours
<b>RQF level</b>	Three
<b>Credit value</b>	5
<b>Unit weighting</b>	19%

This unit has five learning outcomes.

<b>Learning Outcomes</b>	<b>Assessment Criteria</b>
The student will:	The student can:
LO1 Correctly administer Statutory Maternity Pay (SMP) and Statutory Maternity Leave (SML)	1.1 Determine whether employees are eligible for SMP and SML 1.2 List the reasons why employees can be excluded from SMP 1.3 Define and identify Weeks Baby Due (WBDs), Qualifying Weeks (QWs) and Earliest Start Dates to establish SMP entitlement 1.4 State the current rates of SMP payable to employees 1.5 Calculate SMP payments due to employees 1.6 Summarise the purpose and limitations of Keeping In Touch (KIT) days 1.7 Explain the reasons for ceasing SMP payments

Learning Outcomes	Assessment Criteria
The student will:	The student can:
	1.8 Distinguish between the pay and employment rights of employees on Ordinary Maternity Leave (OML) and Additional Maternity Leave (AML)
LO2 Correctly administer Statutory Adoption Pay (SAP) and Statutory Adoption Leave (SAL)	2.1 Determine whether employees are eligible for SAP and SAL 2.2 State the current rates of SAP payable to employees 2.3 Calculate SAP payments due to employees 2.4 Explain the reasons for ceasing SAP payments
LO3 Correctly administer Statutory Paternity Pay (SPP) and Statutory Paternity Leave	3.1 Determine whether employees eligible for SPP and Statutory Paternity Leave 3.2 State the current rates of SPP payable to employees 3.3 Calculate SPP payments due to employees 3.4 Explain the reasons for ceasing SPP payments
LO4 Summarise the principles of Shared Parental Pay (ShPP) and Shared Parental Leave (SPL)	4.1 Outline the processes and payments payable for ShPP 4.2 State the current rates of ShPP payable to employees 4.2 Summarise the purpose and limitations of Shared Parental Leave In Touch (SPLIT) days
LO5 Summarise the record-keeping and evidential checks on child-related statutory payment claims	5.1 Recognise the notification and documentary evidence requirements for child-related statutory payments 5.2 Outline the record-keeping requirements for child-related statutory payments and processes

## UNIT 5: Administering statutory deductions and additional payroll obligations

**Aim:** This module explores a range of additional core responsibilities trusted to the professional payroll administrator. As well as covering the administration and calculation of Student Loan Deductions, Postgraduate Loan Deductions and attachment orders in depth, students also explore the processes required for Real Time Information and Automatic Enrolment in detail.

Further to this, the module also imparts a detailed overview of calculating and processing remittances due to HMRC and statutory end of year reporting.

<b>Unit code</b>	TPP305
<b>Guided Learning Hours (GLH)</b>	5 hours
<b>Total Qualification Time (TQT)</b>	60 hours
<b>RQF level</b>	Three
<b>Credit value</b>	6
<b>Unit weighting</b>	23%

This unit has five learning outcomes.

<b>Learning outcomes</b>	<b>Assessment criteria</b>
The student will:	The student can:
LO1 Demonstrate a working knowledge of Automatic Enrolment processes and administering pension scheme contributions	1.1 Categorise various pension schemes according to benefit entitlements and tax relief mechanisms 1.2 Summarise the automatic enrolment process employers are obliged to operate 1.3 Classify the different categories of worker for auto-enrolment purposes 1.4 Explain the processing obligations for each category of worker for automatic enrolment purposes 1.5 Explain the requirements for processing opt outs, pension contribution refunds and re-enrolments 1.6 Review the role of The Pensions Regulator and the employer's obligations towards this regulatory body

<p>LO2 Correctly administer Student Loan and Postgraduate Loan deductions</p>	<p>2.1 Identify employees who are liable for Student Loan and Postgraduate Loan deductions</p> <p>2.2 Distinguish between the different Student Loan repayment plan types</p> <p>2.3 Calculate Student Loan deductions</p> <p>2.4 Calculate Postgraduate Loan deductions</p>
<p>LO3 Correctly administer attachment orders</p>	<p>3.1 Categorise the array of attachment orders employees can be subject to according to issuing authority</p> <p>3.2 Define and calculate attachable earnings based on employee payroll data</p> <p>3.3 Calculate deductions due from various types of attachment order</p> <p>3.4 Outline the function of and restrictions on applying an administration fee to attachment order deductions</p> <p>3.5 Demonstrate awareness of the communication requirements between employers and issuing authorities</p>
<p>LO4 Identify payments and deadlines for HMRC remittances</p>	<p>4.1 Summarise the key factors for calculating employers' Apprenticeship Levy payments</p> <p>4.2 Recognise the statutory payment offset amounts recoverable by employers</p> <p>4.3 Determine employer eligibility for the Employment Allowance</p> <p>4.4 Calculate the net remittance payments due from employers to HMRC</p> <p>4.5 Identify the remittance payment deadlines for employers according to employer size and payment method</p>
<p>LO5 Demonstrate a working awareness of the requirements for Real Time Information (RTI) reporting and Year End submissions</p>	<p>5.1 Summarise the purpose of and deadlines for RTI submissions, including:</p> <ul style="list-style-type: none"> <li>– Full Payment Submissions (FPSs)</li> <li>– Employer Payment Summaries (EPSs)</li> </ul> <p>5.2 Explain the deadline and acceptable formats for a tax year's final submission</p> <p>5.3 Outline the purpose, format and deadlines for disseminating forms P60, P11D and P11Db</p>