

Accounts Office Reference Numbers and ERNs:

Every employer operating a PAYE Scheme is allocated an Employer Reference Number (ERN). The Accounts Office Reference Number is the reference used by an Employer when making payments to HMRC and is often mistaken for the Employer Reference Number (ERN). This is a common misunderstanding as the numbers are similar and often appear together on relevant documents such as the P45, P60, P11/D and on payslips. Both numbers usually begin with the same 3 digits representing the tax office whose catchment area the employer falls into.

The number required for EL Policy records is the Employer Reference Number (ERN) – also referred to as an “Employee **PAYE** reference” which:

- is a maximum of 12 characters in length
- normally begins with 3 numbers (representing the tax office whose catchment area the employer falls into) between 001 and 999 but is never 000
- this is followed by a forward slash /
- followed by a combination of letters and numbers (which is the tax office employer reference)

An example of a valid ERN format is: **012/AZ12345**

(Although on the HMRC's website the forward slash is not always shown, and for Scotland the second part will consist of all numbers).

An Accounts Office Reference Number whilst similar in format to an ERN:

- is 13 characters in length (although sometimes this is extended to 17 characters to include 'YYMM' at the end for payments made by an employer relating to a specific period)
- characters 1-3 are numeric
- character 4 is always 'P'
- character 5 is an alpha character
- characters 6-12 are numeric
- character 13 can be numeric or 'X'

Examples of accounts office references are:

123PA12345678
123PA1234567X
123PA123456781511

When supplied in error as an ERN these often include the / after the first 3 numeric characters e.g. **123/PA12345678**.

Any ERN supplied that contains a ' P ' after the first 3 numeric characters can be checked via the following links:

<http://www.hmrc.gov.uk/tools/payinghmrc/currentyear.htm>

<http://webarchive.nationalarchives.gov.uk/+http://www.hmrc.gov.uk/tools/payinghmrc/pay-current-year.htm>

Step 1 Enter the reference details

Step 2 Select any period

Step 4 Click on 'Check reference'

If this produces a result (or the message box below) then the reference provided is an Accounts Office Reference Number, which can then be queried with the cover holder/policyholder.

If it is not a valid Accounts Office reference number then the result displayed will be "The Reference Number you entered is missing or incorrect..."

Step 1 - Enter your PAYE Accounts Office reference number

846 P V 00336209

Step 2 - Paying in the current tax year

Please select the period

Month 01 (6 April - 5 May)

Step 3 - Paying early for the next tax year

If you want to pay early, from 1st March, for period 6 April - 5 May select this option

Step 4 - Check your Accounts Office reference number format

Press the 'Check reference' button to check the format of your Accounts Office reference. If you need to start again, press on the 'Clear' button.

Check reference Clear

Result

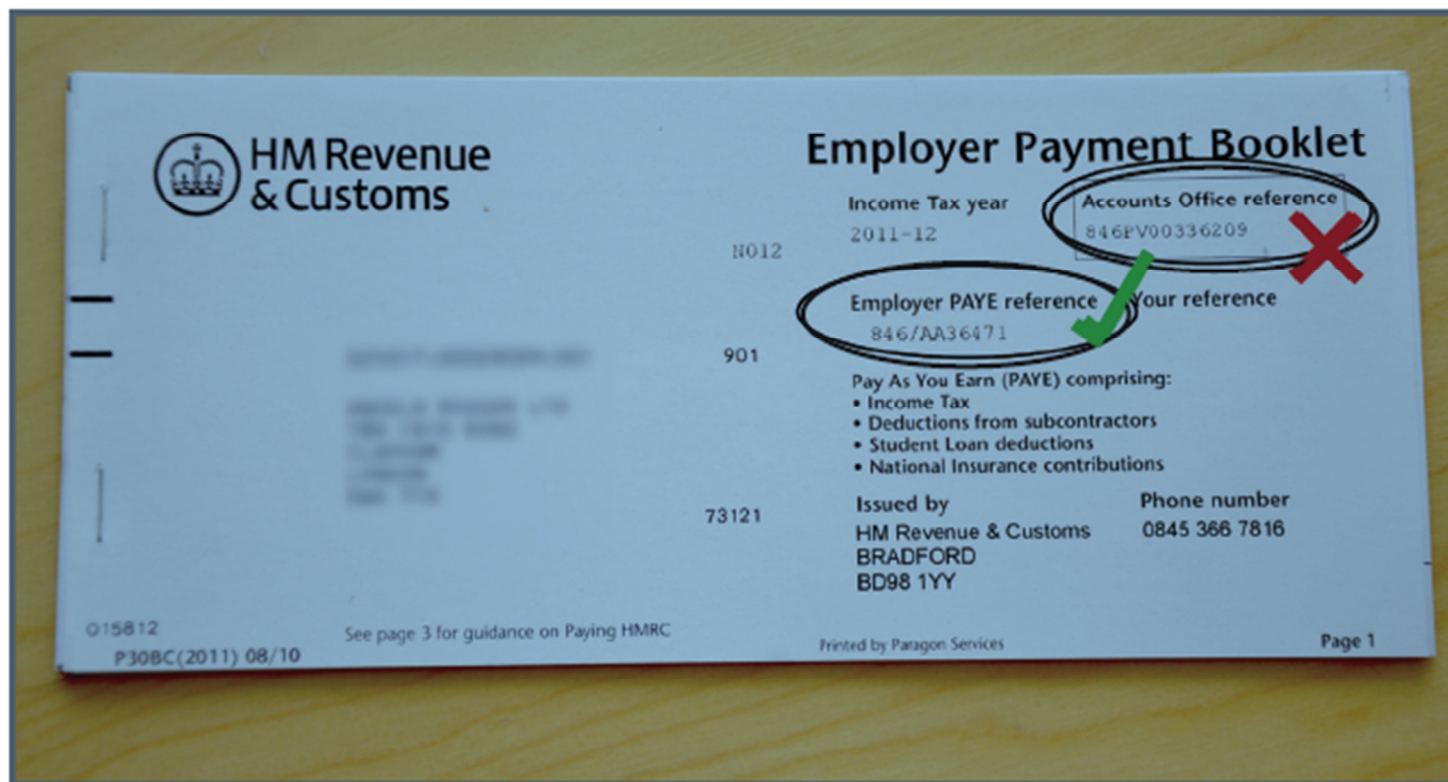
Tax Year the payment is for

PAYE Accounts Office reference number to use for your payment

Message from webpage

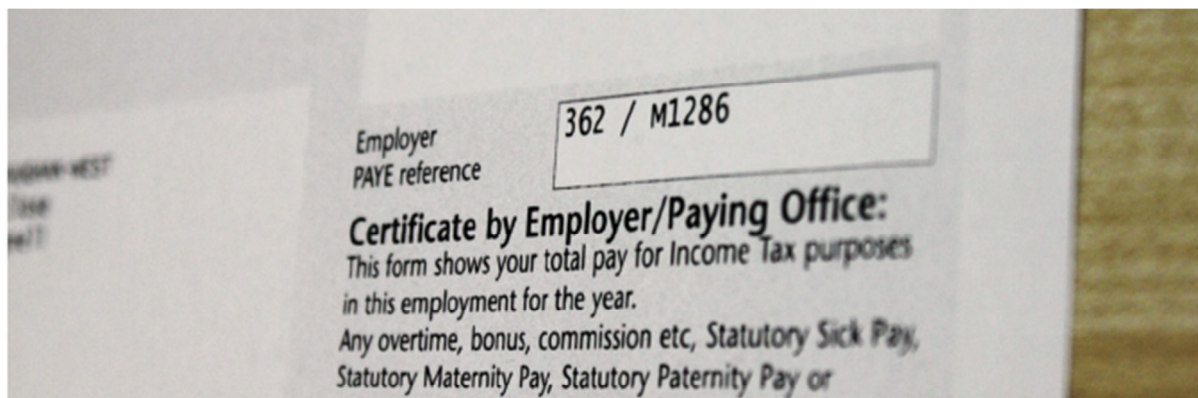
You have chosen to pay for the period 6 April - 5 May late
Please use the extended form of this reference as shown

OK



An ERN on an Employer Payment Booklet.

Note: the ERN is not to be confused with HMRC's Accounts Office Reference for employers.



An ERN on a P60 form