

# Credit Title Guide – Chapters 1 to 4

## 01 Introduction

### Introduction

1. The National Insurance and PAYE System (NPS) is owned by HM Revenue and Customs and is used to award credits on behalf of DWP. The forerunner to NPS was called NIRS 2 which was the replacement of the original system called NIRS.
2. These instructions explain how incapacity credits are recorded by NPS and show how to resolve discrepancies about the number of credits due to each customer. These instructions also provide a general background to the award of other credits and should be read in conjunction with the **eNIRS browser instructions**.

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## 02 Recording incapacity credits

### PSCS and JSAPS Interface

1. PSCS and JSAPS both have an interface that automatically transmits incapacity liability start and end dates to NPS. The interface is triggered when data is input into certain PSCS and JSAPS dialogues.

For example, when dialogue RP605 is used to adjudicate on a final award of IB, the interface will be triggered and automatically transmit the IB liability start date to NPS. If the award is for a closed period of incapacity the interface will also transmit the liability end date.

2. An incapacity liability week runs from a Sunday to a Saturday so these are the only dates transmitted via the interface to NPS.

For example, a claim beginning on Wednesday 08/09 will have a liability start date of Sunday 12/09 and a claim ending on Wednesday 29/09 will have a liability end date of Saturday 25/09.

3. If the liability start or end date being transmitted to NPS conflicts with any period of liability already held by NPS, the whole transaction is rejected and form RD23 is generated. See **RD23 Rejections** instructions.

### **Subpages**

- HMRC Internal Credit Award Exercise
- HMRC Annual Credit Seek Scan
- Awarding credits on a clerically maintained claim
- eNIRS Browser
- Awarding credits between an account deletion and rebuild
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### **HMRC Internal Credit Award Exercise**

4. Each May, HMRC run an Internal Credit Award exercise to award credits to NPS accounts for the last completed tax year. The exercise examines each NPS account to identify if any periods of liability are present within the tax year. If any liabilities are recorded, NPS automatically awards the appropriate number of credits to the tax year.

#### **Example**

Claimant claimed ESA from Monday 03/05/2010 to Wednesday 20/10/2010

The JSAPS/NPS interface transmitted an ESA liability start date of Sunday 09/05/2010 and an ESA liability end date of Saturday 16/10/2010 to NPS.

In May 2011, HMRC performs the Internal Credit Award Exercise looking for liabilities that fall within the 10/11 tax year.

NPS identifies that the ESA liability from 09/05/2010 to 16/10/2010 falls within the tax year and allocates 23 ESA credits to the 10/11 tax year.

### **HMRC Annual Credit Seek Scan**

5. In November of each year HMRC run an Annual Credit Seek Scan. This scan looks at all of the credits already posted to ensure that all credits expected from benefit claims have been notified and are recorded on NPS.

6. The Credit Seek Scan will identify all accounts where a benefit claim has been made in the last complete tax year. A check is then performed to identify if credits have been posted as a result of the benefit claim.

### **RD14GT**

7. If the Annual Credit Seek Scan identifies that no credits have been posted during the last closed tax year, NPS will generate form RD14GT and send it to the BC who dealt with the benefit claim.

8. Form RD14GT displays the:

- type of benefit claimed
- date of the benefit claim
- BC location code.

9. On receipt of form RD14GT action must be taken to identify why a period of liability is not held on NPS.

#### Effective Claim

10. If the claim was successful and built on PSCS or JSAPS, the liability start date should have been transmitted to NPS via the normal interface. If liability details have not successfully transmitted to NPS, follow the steps below:

Step	Action
1	Check eNIRS to see if a period of liability is now held on NPS for the claim.
2	If the liability is now held, take no further action and destroy form RD14GT in confidential waste.
3	If the liability is not held on NPS, use the eNIRS browser to insert the period of liability in the <i>Liability Adjustment screen</i>

#### Defective Claim

11. There could be a number of reasons why a claim has not progressed from the initial claims build stage. If the original claim did not progress to the adjudication stage, for example the claim was defective, no credits will be due and no further action is necessary. The RD14GT can be disposed of in confidential waste.

#### Awarding credits on a clerically maintained claim

12. The eNIRS browser is used to award credits on clerically maintained claims. See **eNIRS browser**. To commence the award of credits take the following steps;

Step	Action
1	Use eNIRS to select <b>Liability</b> from the tool bar
2	Click on the <b>Add Liability</b> button
3	The Adjustment type is pre populated with <b>Add</b>
4	Select a liability type from the drop down menu For ESA claims select – <b>Periods of ESA (Clerical)</b> For IB claims select – <b>Periods of Incapacity (Clerical)</b>
5	Enter the liability start date in the Start date field. NB The start date for IB and ESA incapacity liabilities must be a Sunday.
6	Enter your office ID number in the <b>Office Number field</b> and press <b>submit</b> .

13. When a clerically maintained claim ends, it is essential that the open period of liability held by NPS is also closed. The liability end date must be a Saturday. If this action is not taken NPS will continue to award credits up to State Pension Age (SPA).

#### eNIRS Browser

14. The eNIRS browser is an intranet based browser that allows Jobcentre Plus staff to view relevant NIRS details. This system should be used to adjust periods of incapacity liability and credits. More information about the browser can be found in the **eNIRS guidance for IB & ESA staff – Introduction and management checks** and the process to make changes to NPS can be found in **eNIRS guidance for IB & ESA staff - procedures**.

## **Awarding credits between an account deletion and rebuild**

15. When an account is deleted from PSCS or JSAPS a liability end date is automatically transmitted to NPS via the nightly interface. The end date transmitted to NPS is the Saturday before the week of deletion.

16. When the account is re-built on PSCS or JSAPS a new start date is transmitted to NPS. The start date is the Sunday following the week of re-build.

17. Action is required to enter a period of liability to cover the period between the end and new start date.

### **Example**

Account deleted on Wednesday 13/10/2010 - End date transmitted to NPS is Saturday 09/10/2010

Account rebuilt on Monday 18/10/2010 - Start date transmitted to NPS is Sunday 24/10/2010

In this example there is a 2 week gap so action is required to enter a clerical period of liability from Sunday 10/10/2010 to Saturday 23/10/2010.

## **Logging system failure incidents**

18. An IT fault may lead to erroneous periods of liability being held on NPS. It is therefore important that the erroneous periods of liability or missing credits are investigated to discover the reason for the non-award. Where there is no obvious reason why NPS is holding erroneous information to that held on PSCS or JSAPS, report the fault as an incident via Technow.

19. The incident will be investigated to discover if the fault lies with PSCS, JSAPS, or NPS to see if there is a trend or common denominator that is causing the fault and whether a system fix is required.

## **Mixed Credits**

20. Mixed credits are due when a claimant changes between a claim for JSA and a claim for IB, SDA or ESA, or vice-versa. Providing the claims are consecutive – i.e. there is no break of even one day between the end of one claim and the beginning of the other – a credit is due for that week. Click **here** to see how to award a Mixed Credit.

## **NIRS Conversion Problems**

21. When viewing the Conts screen of the eNIRS browser, users may see some credit entries shown as CN credits. HMRC have confirmed that CN credits are Direct Debit and Quarterly Billing credits that were part of the NIRS1 to NIRS2 conversion exercise.

22. Unfortunately, the conversion from NIRS 1 to NIRS2 corrupted some data held and in time will be corrected by HMRC. A common fault with CN entries is that and number of credits due in one contribution year have been duplicated in the following year (e.g. 13 credits from the 96/97 year have been added to 52 credits in the 97/98 year so the total for the 97/98 year is shown as 65 CN credits).

23. HMRC Self Employment Section will eventually correct any incorrect award of CN credits, however HMRC are currently happy to leave the accounts with a surplus figure.

24. On cases where there is a surplus of CN credits, users should only take action to ensure that the incapacity liabilities and credits are correct and take no further action.

## 03 RD23 Rejections

### NPS outputs RD23 rejection

1. When NPS receives data that conflicts with the data already held on a claimant's account it will reject the new data and generate form RD23. The RD23 form is sent to the Benefit Centre (BC) to investigate why the new data conflicts with the data already held.

#### Example

- NPS holds an open ESA liability starting 03/01/2010
  - JSAPS transmits a new ESA liability start date of 04/07/2010
  - As NPS has not received an end date for the open liability from 03/01/2010, the new liability start date is rejected and form RD23 is generated.
2. There are many reasons why NPS will reject data, however the following guidance covers the action to take on the most common types:

- Account not found
- Account status does not allow processing
- Failed Negative Credit Adjustment Checks
- Failed overlapping contribution/credit check
- Failed Personal Details checks
- Failed Personal Surplus Class 1 Credit Check
- Failed reduced rate election check
- Liability start/end date not before SPA/Death
- Matching Period of IB State Second Pension (S2P) entitlement could not be found
- New or amended liability not compatible with existing liabilities
- No matching period found to amend
- Non-matching account found
- No valid old office exists
- Old and new offices identical
- Overlapping period of IB S2P held
- The benefit claim to terminate does not exist
- There is already an open benefit claim of this type on the account

### RD23 Rejection - Account not found

3. In the case of this rejection type NPS has not found an account for the person named in the input details. Check if NINo/check brick is correct or if an Isle of Man (IoM) NINo has been used.

4. If NPS does not hold an account on the eNIRS browser a message **Account does not exist** will appear. Select **OK** and the **Enter NINo** screen will reappear. Take action to verify the NINo used and resubmit.

5. If a NINo cannot be traced or confirmed, follow the process in the **Benefit Inspired NINO Allocation** guidance to enable a NINO to be traced or allocated to the claimant.

6. As soon as a NINO is allocated or the NPS account is upgraded, ensure that the eNIRS browser is used to inset the appropriate number of credits or period of liability.

### RD23 Rejection – Account status does not allow processing

7. This rejection is generated when the NPS account does not have the correct status type to allow output from, or input to, any part of the account. The RD23 may show any of the following Account Status types in the NIRS2 DATA section at the end of the form:

- Redundant Account
- Pseudo Account

- Amalgamated Account
- Cancelled Account
- Administration Account
- Conversion Rejected
- Redirected Account

8. For any NPS account with any of the above status a file should be raised and sent to:[redacted].

9. The file **must** include:

- form RD23
- photocopies of the first page and signature page of the claim form
- PDCS and PSCS screen prints, and
- a clear minute outlining the action we are trying to take e.g. notify NPS of the award of IB/ESA and requesting that the account status be changed.

### **RD23 Rejection – Failed Negative Credit Adjustment Checks**

10. This type of RD23 is output if credits have been allocated for a particular tax year and an attempt has been made to remove more credits than are held.

11. On receipt of the RD23, check the claimant's claim history using PSCS, JSAPS or clerical papers to ensure that the IB or ESA credits recorded on NPS (and on the RD23) are correct.

12. If the credits recorded on NPS do not match the period of incapacity recorded on PSCS or JSAPS, use the eNIRS browser to update the NPS account by adding or subtracting the relevant amount of credits. This should be achieved by adjusting the period of liability, however, on some accounts the actual credits will need to be adjusted.

13. If the IB or ESA credits recorded on NPS are correct, the RD23 will need to be directed to any other office that have awarded credits during that tax year. The next office will then consider their credits in the same way.

### **RD23 Rejection – Failed overlapping contribution/credit check**

14. This rejection is produced when credits have been awarded for the same period as Class 1 Contributions. Check PSCS or JSAPS to check that the award of credits is correct. If the credits are correct check to see if the claimant is doing Permitted Work

15. If the amount of Class 1 contributions does not match the declared earnings from Permitted Work or there is no record of any work being undertaken, consider a fraud referral.

### **RD23 Rejection – Failed Personal Details Check**

16. This rejection is produced when contributions/credits are posted to an account and fail the NPS personal details checks.

17. Following receipt of this type of rejection, check PSCS, JSAPS and the clerical papers to make sure that the personal details correspond with those held on NPS. If NPS is incorrect, action will need to be taken to correct the account. If NPS do not hold the correct marriage or civil partnership details, notify NPS of the correct dates by completing form **CA8437**. (link is external) Use form **CA8438** (link is external) to notify NPS about details of:

- date of divorce
- date civil partnership was dissolved
- change of title
- change of surname or forename
- Form CA5453 is used to notify NPS of a change to the date of birth or date of death.

18. If NPS already holds a verified date e.g. date of birth, send a file to:[redacted].

19. The file should contain a minute explaining why it has been referred to them and copies of any forms, which confirm the claimant's details, e.g. their correct date of birth. If copies of certificates such as birth or marriage/civil partnership certificates are sent these must be verified.

20. If all the details on NPS are correct and match those held on PSCS or JSAPS, consideration needs to be given to the four circumstances that can cause this RD23 to be produced:

- Credits are before the date of entry;
- Credits are before date of birth;
- Credits posted after date of death;
- Credits posted after date of retirement.

21. If credits have been awarded under any of these circumstances, use eNIRS to remove the inappropriate period of liability.

22. In some circumstances an RD23 of this type may be produced following the input of the negative adjustment of credits and display a Nil total for the tax year. If an RD23 is received in these circumstances no further action is required and it can be destroyed.

### **RD23 Rejection - Failed Personal Surplus Class 1 Credit Check**

23. NPS will produce this rejection when more than 52 (or 53 if appropriate) credits have been posted to an account.

24. On receipt of the RD23 use PSCS, JSAPS or clerical papers to make sure that the credits recorded on NPS (and shown on the RD23) are correct.

25. If the credit award recorded on NPS is incorrect, use the eNIRS browser to adjust the period of liability to remove the incorrect credits from the claimant's account.

26. If the discrepancy has occurred because credits have been allocated by more than one benefit, checks should be made to ensure that both benefits were not in payment at the same time. If an overlapping benefit has been in payment at the same time as IB or ESA the date from which the overlapping benefit has been paid and the basic weekly rate must be established, either by using the relevant benefit screens or contacting the other benefit team.

### **IB or ESA overlaps with Other Benefit**

27. If only one RD23 has been received and this is for the most current tax year, the case must be checked to see if IB/ESA and the overlapping benefit are still in payment. If they are, consider a fraud referral.

28. Refer the overlapping benefit case to the DM as per current procedures if the RD23 received is for a tax year prior to the most current tax year or IB or the overlapping benefit is no longer in payment.

### **No Overlap Found**

29. If however no overlap of benefit is found and it is purely credits that have overlapped the following action should be taken:

30. Arrange for the appropriate number of credits to be deducted from the claimant's account to return it to 52 credits for the tax year (please note tax years 97/98, 03/04 and 08/09 are all 53 week credit years).

### **Example**

- NPS holds a total of 65 Class 1 credits in the 08/09 tax year, 20 CA credits and 45 IB credits. IB credits take priority over CA credits therefore CA unit should be contacted to remove 12 credits.

31. Make a note on PSCS or JSAPS to explain the action taken to clear RD23.

### **RD23 Rejection - Failed reduced rate election check**

32. This RD23 rejection is generated when there has been an attempt to post Class 1 credits to a tax year where claimant has an open married woman's reduced rate

election. Female claimants with a valid reduced rate election are not entitled to Class 1 credits.

33. On receipt of the RD23, check NPS to check if the reduced rate election is still open or whether it has lapsed.

NB. If a married woman does not pay reduced rate contributions for two full tax years, the reduced rate election automatically lapses and the claimant reverts back to paying full rate NI contributions from any employment.

34. If the reduced rate election is still open, use the eNIRS browser to remove the IB or ESA liability.

35. If the Reduced rate election has been closed or has lapsed, ensure that IB or ESA liabilities do not overlap any period covered by the reduced rate election. Use the eNIRS browser to adjust liabilities accordingly.

### **RD23 Rejection – Liability start/end not before SPA/Death**

36. This RD23 rejection is produced when PSCS or JSAPS attempts to enter a State Second Pension (S2P) start date but NPS holds details that the claimant has reached SPA or has died. If the claimant has reached SPA or has died, take the appropriate action to close the benefit claim on PSCS or JSAPS. The correct liability end date will transmit to NPS.

### **RD23 Rejection - Liability Start/End Date Not Before S.P.A/Death**

37. When this type of rejection is received, check for the reason why it has been produced. If it is because NPS is holding a date of death for the claimant this will be shown in the identity details box of the RD23. If no date of death is shown the date of birth should be checked.

#### **Date of Death shown**

38. If an RD23 of this type is received and a date of death is shown, PDCS should be checked first to see if it also holds the date of death. If PDCS does not show the date of death, CIS should also be checked.

39. If a date of death is shown on PDCS or CIS it should be accepted as being correct. PSCS or JSAPS should be checked to see if the date of death is shown, and whether the IB/ESA claim is open or closed.

- If the case is still **open** please see paragraphs 47 to 48.
- If the case is **closed** please see paragraphs 49 to 50.
- If the date of death is not shown on PDCS or CIS please see paragraphs 51 to 52.

#### **PSCS or JSAPS account still open**

40. If the IB or ESA claim is still open (including live, credits only and dormant status), suspend and recall any payment. The case will also need to be closed down. If there has been a potential overpayment the case should be referred to the DM following normal procedures.

41. Once the case has been closed down this will automatically trigger an adjustment to the S2P details. This in turn will trigger the production of another RD23, this time with the rejection legend "Matching Period of IB S2P Entitlement Could Not Be Found". This is because NPS is not holding any IB S2P details as the original notification was rejected. No action will need to be taken on this RD23.

#### **PSCS or JSAPS account is closed**

42. If the IB or ESA claim is closed and was closed due to the claimant's death, take no further action on the RD23. If the case was closed after the S2P details were notified to NPS a second RD23 will be received with the rejection legend "Matching Period of IB S2P Details Could Not Be Found". No action will need to be taken on this RD23.

43. If the case was closed for some other reason, and this was from a date after the date of death held for the claimant, the case should be referred to the DM if there has been a potential overpayment.

#### **Date of Death not shown on PDCS or CIS**

44. If the date of death is not shown on PDCS or CIS, a file should be sent to the Account Investigation Section (AIS) at Benton Park View, Longbenton. They should be asked to make enquiries into the claimant's account as NPS is holding a date of death and this is not showing on PDCS or CIS. The file should contain a covering minute showing the date of death and any other relevant information, such as the date of the last correspondence from the claimant, particularly if this is after the recorded date of death. The file should be sent to:[redacted].

45. The case should be placed in BF for 8 weeks to await a reply from AIS. If AIS confirm that the date of death is correct, the case should be considered for a fraud referral. If the date of death was incorrect and has been removed from the claimant's account use the eNIRS browser to enter the S2P details. Find more information in the **eNIRS instructions**.

#### **Date of Birth discrepancy**

46. If the Date of Birth held by NPS does not match that held on PSCS send form MF2 to the claimant to seek correct date of Birth details. The claimant's birth certificate must be requested so that the date can be verified.

47. When the birth certificate is received, if the date of birth held on PSCS is incorrect this should be amended via PDCS using screen PD360. If the date held on NPS is incorrect form CA5453 should be completed and the case placed in BF for 2 weeks to allow the information to be input onto NPS. When the BF date expires, use eNIRS to notify the S2P details.

#### **RD23 Rejection - Matching Period of IB S2P Details Could Not Be Found**

48. This RD23 rejection is produced when there has been a change in the claimant's entitlement, which has resulted in amended S2P details being transmitted via the interface but NPS does not hold the original S2P details. RD23s of this type will usually be received after an RD23 with the rejection legend "Liability Start/End Date Not Before SPA/Death" has been received.

49. If an RD23 with this legend is received and a RD23 with the rejection legend "Liability Start/End Date Not Before S.P.A/Death" has not been received investigations will need to be made into why the adjustment to the S2P details was being made and whether any further action is necessary.

#### **RD23 Rejection – New or amended liability not compatible with existing liabilities**

50. These rejections are generated when NPS is notified of a new or closed period of liability which is not compatible with the liability information it already holds.

51. NPS can hold details of liabilities such as:

- Liability to pay class 2 national insurance contributions
- Periods of Approved Training
- Periods of Incapacity
- Periods of Full Time Education.

52. Some periods of liability can be open at the same time, for example, a period of incapacity, and liability to pay class 2 contributions, however, other liabilities cannot be open at the same time (e.g. Approved Training and a Period of Incapacity) and this includes two periods of the same liability.

53. When this type of rejection is received the Transaction Type, Liability Start Date and Liability End Date fields should be checked to identify what information was sent to NPS by PSCS or JSAPS.

NB. PSCS and JSAPS will always transmit a liability start date with an end date transaction. This allows NPS to identify which period of liability the end date applies to.

### **New liability start date rejected - NPS already holds open period of liability**

54. If a new period of liability is rejected because NPS is already holding an open period of liability, first determine when the open liability held by NPS should have closed.

55. If the period of liability held by NPS is an IB, MA or ESA liability and that period of liability should already hold an end date, use the eNIRS browser to:

- input the correct liability end date, and
- input the liability start date of the new current period of incapacity (this will be the Sunday date).

56. If the open period of liability held by NPS is for Approved Training (AT), contact the JSA team to ask that they close the AT liability via the eNIRS browser.

57. When the JSA team confirm that they have taken action to close the AT liability, check the eNIRS browser to confirm that NPS is holding the AT liability end date. If the end date is now held, input the new liability start date of the new current period of incapacity (this will be the Sunday date).

### **Example**

NPS holds IB liability from 01/06/2008 to Open

JSAPS transmits a new ESA liability start date 04/03/2012

NPS will not accept the new ESA liability start date 04/03/2012 because the IB liability starting 01/06/2008 is still open.

A check of PSCS shows that the IB claim starting 01/06/2008 ended on 05/06/2008 so no liability should exist as the claim lasted less than a full credit week (Sunday to Saturday)

To correct this scenario, use the eNIRS browser to delete the IB liability beginning 01/06/2008 and open the new ESA liability from Sunday 04/03/2012.

### **Liability end date rejected - NPS holds a different liability start date to that transmitted by PSCS/JSAPS**

58. PSCS and JSAPS both transmit a liability start date with all liability end date transactions. This allows NPS to identify which period of liability the end date applies to.

59. When this type of rejection is received, use PSCS/JSAPS or clerical papers to determine what the correct liability start date should be held by NPS.

60. If the liability start date held by NPS is correct (so PSCS/JSAPS has transmitted an incorrect liability start date with the end date), use the eNIRS browser to enter the correct liability end date (Saturday date)

**Note:** Checks of NPS indicate that NPS may hold an incorrect liability start date when a PSCS account has at some time held an "Appeal Received" status. On many of these accounts NPS is holding the correct liability start date but PSCS transmits the start date applicable to when the IB was reinstated following a successful appeal.

61. If a liability start date held by NPS is incorrect, the whole period of liability will need to be deleted and replaced with the correct period of liability.

### **Example**

NPS holds IB liability from 01/06/2008 to Open

PSCS transmits a liability end date of 03/03/2012. As part of this transaction it also states that the liability start date was 05/07/2009.

NPS will not accept the liability end date 03/03/2012 because the liability start date 05/07/2009 transmitted with this transaction is different to the start date held (01/06/2008)

PSCS shows that the IB claim starting 01/06/2008 was disallowed on 30/06/2009, the claimant appealed and IB was eventually reinstated, therefore the correct liability start date is Sunday 01/06/2008.

As NPS is already holding the correct liability start date, to correct this scenario the only action required is to use the eNIRS browser to enter the liability end date Saturday 03/03/2012.

### **RD23 Rejection – No matching period found to amend**

62. This legend usually applies when there is an open Liability held from a previous claim. This commonly occurs when there are a number of claims in succession, usually for short periods, which have not been opened and closed quickly enough for NPS to be updated automatically.

63. For this type of rejection use the eNIRS browser to close the erroneous open liability and insert the current period of liability. PSCS and the claim papers must be checked to ensure that all incapacity liabilities have been recorded on NPS. For very short claims, often a period of liability cannot be recorded, as it does not cover a full credit week (Sunday to Saturday).

**Note:** NPS only accepts liability start dates from a Sunday and liability end dates on a Saturday. This causes problems when a claim does not last a full credit week. The liability start date is successfully transmitted to NPS, however, as the end date falls before the liability start date the end date transaction is rejected leaving an open period of liability.

#### **Example**

Linking IB claim starts Monday 12/07/2010

PSCS transmits a liability start date of Sunday 18/07/2010 to NPS

Claim is closed from Friday 23/07/2010

NPS transmits a liability end date of Saturday 17/07/2010 to NPS

As the end date of 17/07/2010 is before the start date of 18/07/2010 it is rejected by NPS leaving the liability open from 18/07/2010.

64. When this occurs, use the eNIRS browser to remove the whole period of liability.

### **RD23 Rejection – Non-matching account found**

65. In the case of this rejection type, NPS has not found an account for the person named in the input details. This may be because there was a mistake in the identity details entered on the original enquiry or there has been a change of name.

66. NPS will have traced an account that matches the NINo input, if this is the correct account but one of the circumstances in paragraph 16 and 17 applies, Failed Personal Details Checks, take action to correct details held by NPS. If NPS does not hold the current marriage or civil partnership details, notify NPS of the correct dates by completing form **CA8437 (link is external)**. Use form **CA8438 (link is external)** to notify NPS detail of:

- Date of divorce
- Date civil partnership was dissolved
- Change of title
- Change of surname or forename

Form CA5453 is used to notify NPS of a change to the date of birth or date of death.

67. If the account traced by NPS does not relate to the claimant, investigate further to obtain the claimant's correct identity details. Once further information has been obtained use eNIRS to input the correct liability information.

### **RD23 Rejection – No valid old office exists**

68. Take no action on this type of RD23. Destroy in confidential waste.

### **RD23 Rejection – Old and new offices identical**

69. Take no action on this type of RD23. Destroy in confidential waste.

### **RD23 Rejection – Overlapping period of IB S2P held**

70. This rejection is received where an attempt is made to record details that overlap with any other S2P period displayed. When this message is received check that all the correct Start and End Dates for State Second Pension on eNIRS are recorded correctly. If necessary use eNIRS to correct any erroneous periods recorded.

### **RD23 Rejection – The benefit claim to terminate does not exist**

71. An RD23 with this rejection will be produced when PSCS or JSAPS has sent NPS a transaction terminating the IB or ESA claim, however, NPS is not holding any details of the original IB or ESA claim.

72. To ensure NPS holds the claimant's correct claim details, use the Liabilities Adjustment screen in eNIRS to record the correct IB or ESA period of liability.

### **RD23 Rejection – There is already an open benefit claim of this type on the account**

73. PSCS or JSAPS must be checked to see whether NPS is holding the correct liability start date. If the liability start date is correct, no further action is necessary and the RD23 can be destroyed. If the claims details differ to that held on NPS, use the eNIRS browser to adjust and amend periods of liability accordingly.

## **04 Class 2 Self Employed customers**

### **Self employed claimants**

1. HMRC considers a claimant's liability to pay Class 2 contributions, taking into account information provided by the claimant about any periods of incapacity for work. If HMRC are uncertain about the exact weeks the self employed claimant was unable to work due to illness, they will send form CA1046, NICO 100 or NICO 100B to the Benefit Centre (BC) to confirm the information.

### **CA1046, NICO 100, NICO 100B received**

2. Form CA1046, NICO 100 and NICO100B will ask for the period of incapacity to be confirmed from BC records. If the period of incapacity is found to have been recorded incorrectly or not recorded at all, use the eNIRS browser to enter the correct period of liability.

3. Form CA1046, NICO100 or NICO 100B should be completed and returned to HMRC showing the correct periods of incapacity liability. Before returning the form to HMRC, ensure that the periods of liability held on NPS match the periods of incapacity recorded on PSCS or JSAPS.

4. On receipt of the returned form, HMRC will recover any outstanding self employed contributions or where appropriate, take refund action if they are unable to adjust future bills.

5. In these circumstances, the claimant should be notified of any adjustments to the number of credits awarded by sending form **CTG1**. This will ensure that the claimant has the right of appeal if they disagree with revised number of credits awarded.

### **HMRC does not hold evidence of incapacity**

6. After receiving a Class 2 bill from HMRC, some claimants contact HMRC alleging that for part of the billing period they were claiming IB/ESA. If NPS does not hold an IB or ESA liability for that period, HMRC will refer the claimant to Jobcentre Plus.

7. If the claimant contacts JCP alleging that they were incapable of work, normal action should be taken to determine a claim and, where appropriate, to award credits.

### **Service Level Agreement with HMRC**

8. JCP has a service level agreement with HMRC to return requests for information within 20 working days. If the form requesting incapacity information cannot be returned within the 20 day period, contact the HMRC team who has requested information to explain the reason for delay.

### **Revision of forms used by HMRC**

9. HMRC are currently reviewing their process for obtaining incapacity information from JCP. They are reviewing the content of the forms used and whether the information would be best obtained via a telephone call. Further instructions will be issued if and when new forms or new processes are developed.