


UN2878 1 of 2 26 <sup>th</sup> MAR 2020	Electronic Staff Record Programme USER NOTICE	
<b>Title</b>	Information regarding the rehire of ex-employees	
<b>Purpose</b>	To provide all ESR Organisations with guidance on rehiring	
<b>Intended Audience</b>	All Payroll and HR Users	

## SUBJECT

This notice is to provide NHS Organisations with information on rehiring ex-employees.

## DETAIL

The Rehire functionality within ESR enables the rehiring of employees to the same employee number, saving the need to re-input data relating to the employee. It allows the employees full employment history to be retained and will provide correct information to HMRC and NHS Pensions.

### HMRC

When an employee is rehired the assignment number will be generated with a -2, -3 etc. for example 12345678-2, this will then be reported as a new record to HMRC when the employee receives their first pay and is submitted on the FPS.

### NHS Pensions


As the employee will have had their previous pension record closed, NHS Pensions can accept a rehired employee number as detailed above and link the records as they would normally. This applies to both pre-retirement terminated and returned, and retired and returned employees.

### Aggregation

Where the employee was previously aggregated for NI or PAYE and NI, they can still be rehired. The aggregation status must be set to the same as it was when they were previously employed, when this undertaken during the tax year. The aggregation status can only be changed at the beginning of the new Tax Year, before any payroll processing has taken place.

### Terminating but returning before the Final Process Date

It is possible to rehire an employee who has already terminated before the Final Process Date but after the Last Standard Process date. This enables payment to be made to both records, where they may be outstanding payments due for the previous employment.

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## ACTION REQUIRED

Users are advised to use the rehire functionality whenever a previously terminated employee returns to the organisation.

## FURTHER INFORMATION

Further details on Aggregation can be found in the ESR User Manual:

Tax & NI Aggregation (Payroll)

<https://my.esr.nhs.uk/esrusermanual/html/NAVU199.htm>

Reporting Terminations to HMRC following Changes to Aggregation

<https://my.esr.nhs.uk/esrusermanual/HTML/NAVU141.htm>

Unique RTI PID for De-Aggregated Assignments

<https://my.esr.nhs.uk/esrusermanual/HTML/NAVU142.htm>

## NEXT UPDATE

None