

## PAYE

# New NI numbers cause trouble for employers

**New prefixes.** New NI numbers with prefix “KC” are causing problems for employers. Where they have been shown on an RTI report for an employee, HMRC’s system has in some cases been rejecting them as invalid. This is a problem with HMRC programming, not with the NI numbers.

**Work around.** If you’re having trouble with KC NI numbers HMRC advises to leave the NI number field blank and ensure that the employee address field is fully completed so that the records can be matched up with the right employee. Don’t suggest to the employees concerned that they apply for a new NI number.

**Permanent solution.** HMRC says it’s “*working hard to resolve this issue quickly and will provide more information shortly*”. We’ll keep you informed about any progress.

***Some individuals have received NI numbers starting with the letters “KC”. HMRC’s RTI system doesn’t recognise them as valid, even though they are genuine. Until the problem is solved leave the NI field blank for affected employees, but make sure the address field is complete.***