


Ensure all FPS submissions have completed the submission process successfully before proceeding.

Note:  A pending submission is indicated by a blue cube

 A successfully completed submission is indicated by a green tick.

2. Complete the HMRC Payments Schedule

Recoverable Amounts

If you are claiming recoverable amounts for Statutory Payments made to employees or CIS deductions suffered, then you must first choose the **HMRC Payments** menu and complete the relevant monthly/quarterly payment schedule for each relevant period for which there are recoverable amounts.

File

PAYROLL

ANALYSIS

EMPLOYEES

EMPLOYER

HMRC PAYMENTS

RTI

Help

Previous Month

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Switch To Quarterly Schedule

Statutory Pay Recovered

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Month 12

Forms

Month Ending 5 April, 2015

Tax	NICs	Year to Date
Gross Tax £1,093.80	Gross NICs £1,588.15	Due in previous months £23,799.89
Received from HMRC to refund... £ 0.00	SMP Recovered + NIC Compensation £711.63	Paid in previous months £23,799.89
CIS deductions suffered £ 0.00	OSPP Recovered + NIC Compensation £0.00	Adjustment £ 0.00
Gross Student Loan deductions £0.00	ASPP Recovered + NIC Compensation £0.00	Shortfall £0.00
Net Income Tax £1,093.80	SAP Recovered + NIC Compensation £0.00	
	Received from HMRC to pay St... £ 0.00	
	Employment Allowance claim Enable...	
	Net NICs £876.52	

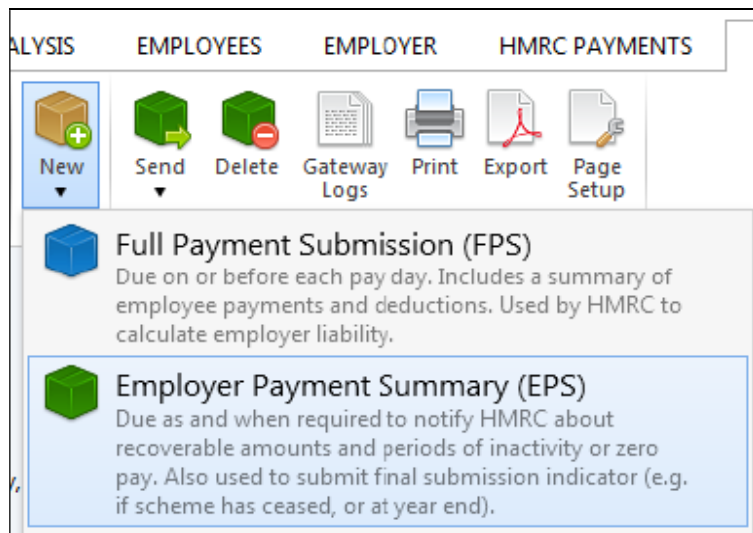
Amount due £1,970.32

→

Amount paid £ 1,970.32
Payment date 31 March, 2015

3. Prepare the final End of Year EPS

In the **RTI** menu, select the **Employer Payment Summary (EPS)** from the **New** menu:

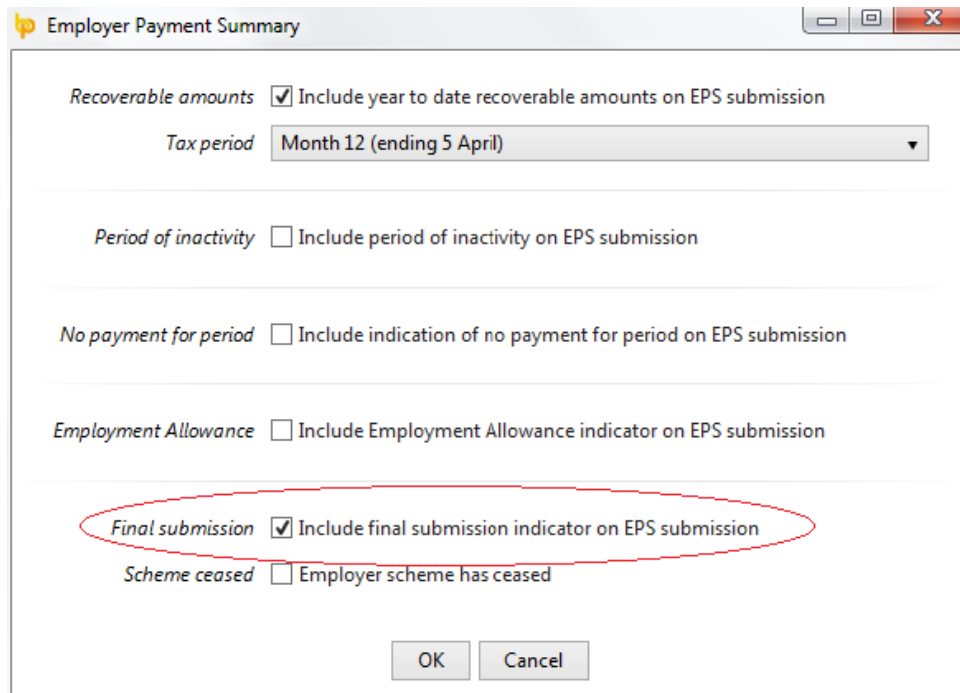


If there are recoverable amounts due, as per the **HMRC Payments** schedule, then this will automatically be indicated on the EPS:

A screenshot of a window titled 'Employer Payment Summary'. The window contains several sections with checkboxes and a dropdown menu. The first section is 'Recoverable amounts' with a checked checkbox 'Include year to date recoverable amounts on EPS submission'. Below this is a 'Tax period' dropdown menu showing 'Month 12 (ending 5 April)'. The second section is 'Period of inactivity' with an unchecked checkbox 'Include period of inactivity on EPS submission'. The third section is 'No payment for period' with an unchecked checkbox 'Include indication of no payment for period on EPS submission'. The fourth section is 'Employment Allowance' with an unchecked checkbox 'Include Employment Allowance indicator on EPS submission'.

Please note: If there are recoverable amounts due to be reclaimed by the employer, but this is not indicated on the EPS screen (as shown above), then the **HMRC payments** schedule has not been completed fully and you must return to the **HMRC Payments** menu to update it. Once each periodical HMRC payment period is completed for the entire tax year, i.e. from 06th April 2014 to 05th April 2015, then return to the **RTI** menu and recommence the preparation of the EPS again.

Indicate on the EPS that this is your final submission

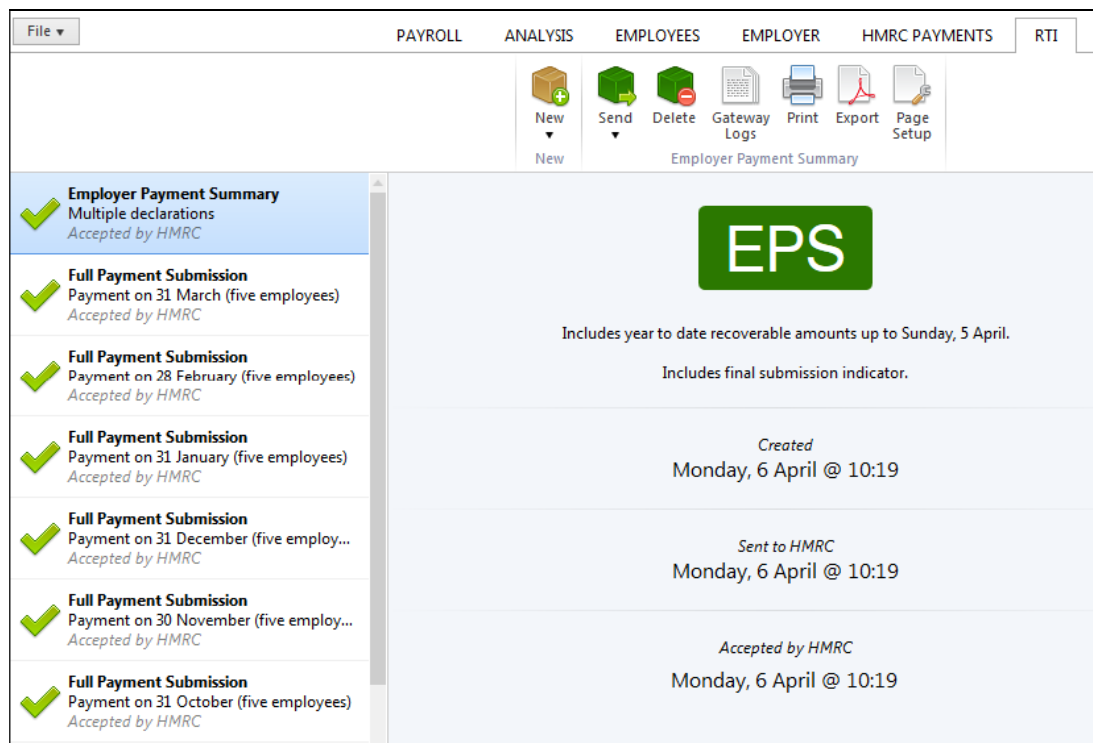


The dialog box titled "Employer Payment Summary" contains the following options:

- Recoverable amounts** ☒ Include year to date recoverable amounts on EPS submission
- Tax period** Month 12 (ending 5 April)
- Period of inactivity** ☐ Include period of inactivity on EPS submission
- No payment for period** ☐ Include indication of no payment for period on EPS submission
- Employment Allowance** ☐ Include Employment Allowance indicator on EPS submission
- Final submission** ☒ Include final submission indicator on EPS submission
- Scheme ceased** ☐ Employer scheme has ceased

Buttons: OK, Cancel

- Submit to HMRC



The software interface shows a list of submissions on the left and details of the selected submission on the right.

Submission History:

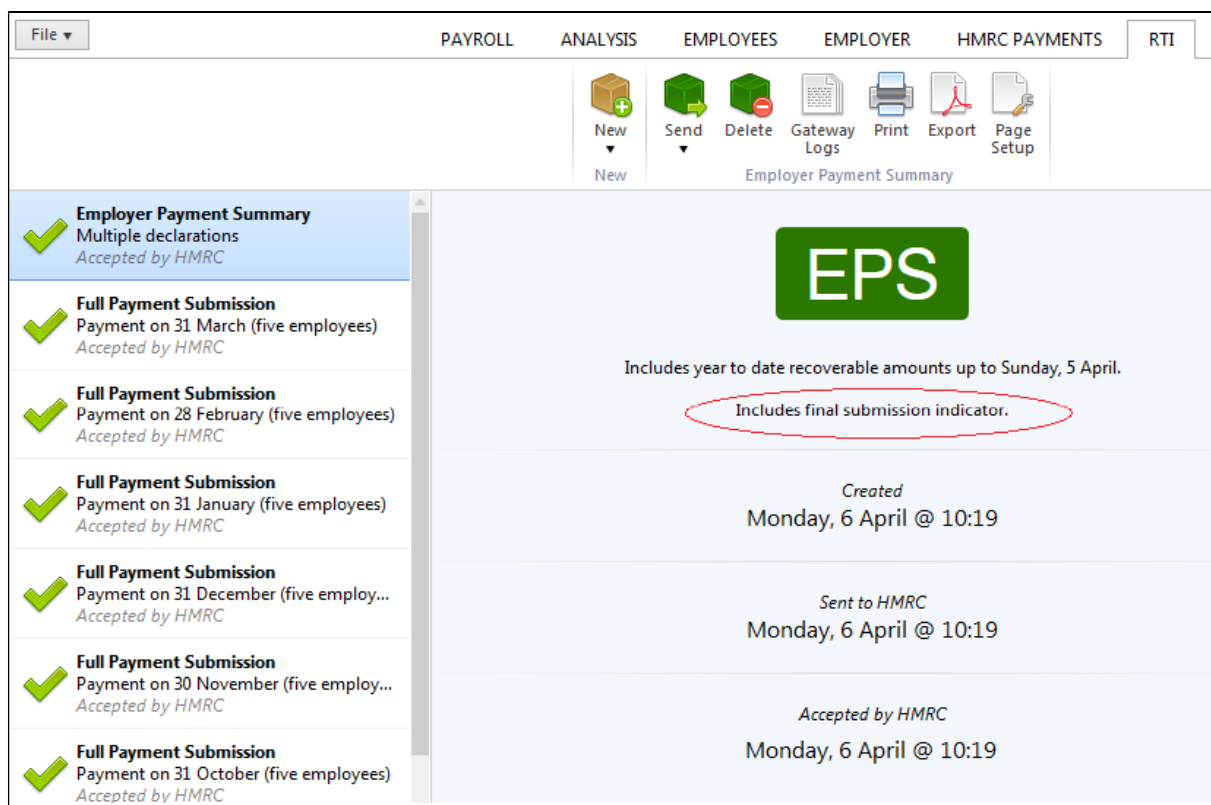
- Employer Payment Summary** Multiple declarations Accepted by HMRC
- Full Payment Submission** Payment on 31 March (five employees) Accepted by HMRC
- Full Payment Submission** Payment on 28 February (five employees) Accepted by HMRC
- Full Payment Submission** Payment on 31 January (five employees) Accepted by HMRC
- Full Payment Submission** Payment on 31 December (five employees) Accepted by HMRC
- Full Payment Submission** Payment on 30 November (five employees) Accepted by HMRC
- Full Payment Submission** Payment on 31 October (five employees) Accepted by HMRC

Selected Submission Details:

- EPS**
- Includes year to date recoverable amounts up to Sunday, 5 April.
- Includes final submission indicator.
- Created** Monday, 6 April @ 10:19
- Sent to HMRC** Monday, 6 April @ 10:19
- Accepted by HMRC** Monday, 6 April @ 10:19

If reviewing the 2014/15 payroll at a later date you can check if the End of Year EPS was submitted by simply selecting the EPS from the listing of RTI submissions.

Once selected, the EPS will indicate if it included the **final submission indicator**:



4. Correcting errors in payroll totals after your final FPS submission

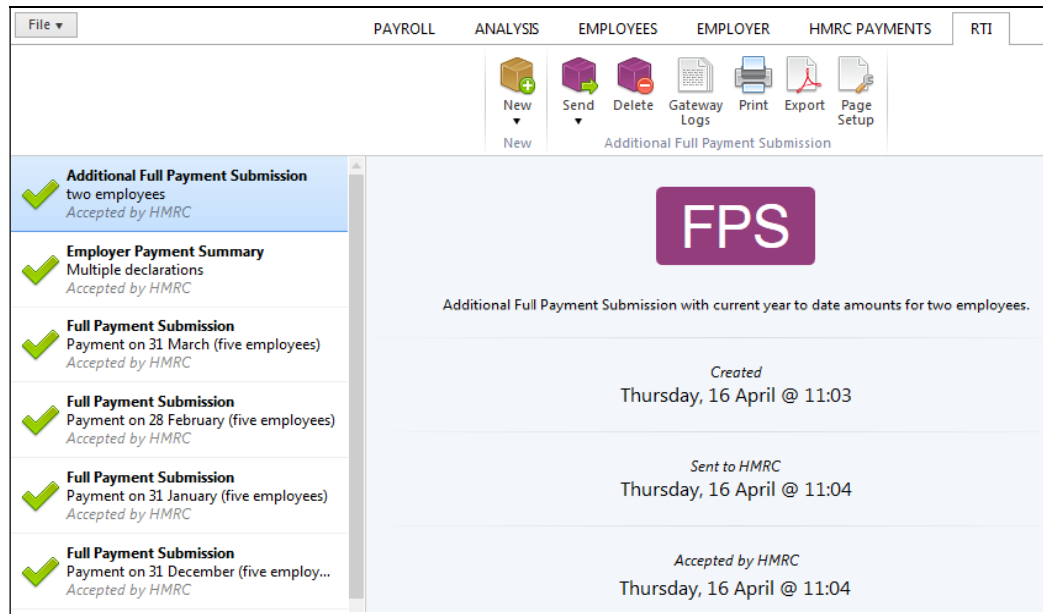
a) Correcting errors before 20th April 2015

If an error is discovered in any FPS for 2014/15, then an **Additional Full Payment Submission (FPS)** can be submitted to HMRC up to and including 19th April 2015.

To prepare an Additional Full Payment Submission (FPS)

- Re-open the payslips, make your amendments and finalise accordingly.
- In the **RTI** menu of **2014/15 BrightPay** select **Additional FPS** from the **New** menu:

- Submit the **Additional FPS** to HMRC:



Please note: If a payroll correction has also led to a change in your recoverable amounts, it is important to also submit a new **Employer Payment Summary** to HMRC, in addition to the **Additional FPS**, to inform them of your amended year to date recoverable amounts total.

b) Correcting errors after 19th April 2015

If you discover an error in any of the year to date totals submitted in your final FPS or Additional FPS for 2014/15 and it is now after 19th April 2015, then only an **Earlier Year Update (EYU)** can be submitted.

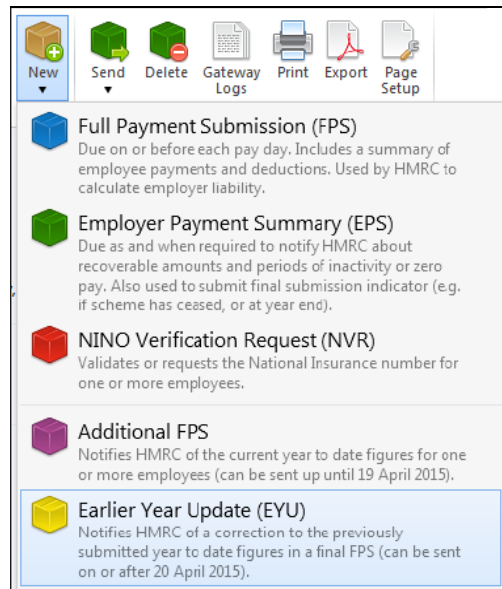
An EYU simply reports the adjustment made in the payroll as opposed to reporting restated year to date totals for the tax year to HMRC.

For example:

If you previously submitted a year to date pay figure of £10,000 for an employee on your last FPS for the year, then realise that the figure should have been £12,000, after making the correction, the EYU will submit the change to the pay figure as '+£2000'.

To prepare an Earlier Year Update (EYU)

- Re-open the payslips, make your amendments and finalise accordingly.
- In the **RTI** menu of **2014/15 BrightPay** select **Earlier Year Update (EYU)** from the **New** menu:



- Simply select the employee(s) for whom you have made adjustments and submit the EYU to HMRC:

PAYROLL ANALYSIS EMPLOYEES EMPLOYER HMRC PAYMENTS RTI

New Send Delete Gateway Logs Print Export Page Setup

New Earlier Year Update

EYU

Earlier Year Update with corrected year to date amounts for one employee.

Created
Friday, 24 April @ 11:28

Sent to HMRC
Friday, 24 April @ 11:29

Accepted by HMRC
Friday, 24 April @ 11:29

Content Summary XML

Date of birth 14 February, 1990

Gender Female

Payment

Tax code	1000L
Taxable pay	£2000.00
Tax	£400.00
Student Loan deductions	£0.00
Employee pension contribution (net pay arrangement)	£0.00
Employee pension contribution	£0.00
SMP	£0.00
OSPP	£0.00
SAP	£0.00
ASPP	£0.00

NI Letters and Values (Year to Date)

Table	Gross earnings	At LEL	From LEL to PT	From PT to UAP	From UAP to UEL	Employer NICs
A	£2000.00	£0.00	£0.00	£1170.33	£152.00	£276.00

Please note: If a payroll correction has also led to a change in your recoverable amounts, it is important to also submit a new **Employer Payment Summary** to HMRC, in addition to the **Earlier Year Update**, to inform them of your amended year to date recoverable amounts total.

Multiple EYU submissions

If you need to submit more than one EYU, each submission will only reflect the amount of the amendment from the last EYU submitted.

For example:

- *If you previously submitted a year to date pay figure of £10,000 for an employee on your last FPS for the year, then realise that the figure should have been £12,000, after making the correction, the EYU will submit the change to the pay figure as '+£2000'.*
- *If further amendments are required to the payroll, for example the employee's pay now needs to be reduced by £500, simply re-open the payslips again, amend accordingly and re-finalise the payslips again.*
- *Choose to prepare another EYU from the RTI menu.*
- *Each EYU will only reflect the change from the last EYU to the next so this second EYU will report a figure of -£500 to HMRC.*

EYUs for the tax year 2014/15 may be prepared multiple times as required, without limit, and will be accepted by HMRC for a period of 6 years.

5. Issue P60s to your employees

BrightPay facilitates the printing and emailing of P60s on an individual basis or in a batch.

BrightPay will generate the P60 in 3 formats, depending on your requirements:

- HMRC P60 *Prints to the HMRC single page laser P60*
- Blank Paper *HMRC approved 'Substitute' P60 which prints to plain paper*
- Email P60 *HMRC acceptable means of issuing the P60*

The P60 option is located within the **Employees** menu. Click the P60 tab and simply select the P60 option you require:

The screenshot shows the BrightPay software interface. The top navigation bar includes tabs for PAYROLL, ANALYSIS, EMPLOYEES, EMPLOYER, HMRC PAYMENTS, and RTI. The EMPLOYEES tab is active, and a dropdown menu is open, showing options: New Employee, Edit Details, Calendar, Automatic Enrolment, Attachment Orders, Payslips, Delete, P11, P45, P60, and More. The P60 option is highlighted. Below the dropdown, there are buttons for 'On HMRC Stationery (Single Sheet)', 'On Blank Paper', 'View/Print P60 Certificates for Multiple Employees...', and 'Email P60 Certificates...'. The main area shows a list of employees with 'Jemima Neary' selected, and a 'Personal' tab is active.

Please note: You need to provide a form P60 (either paper or electronic) for each employee who was in your employment on the 5th April 2015. You must do this by no later than **31st May 2015**.

The screenshot shows the P60 End of Year Certificate 2014/15 form. The form is divided into several sections: Employer's Details, Employee's Details, National Insurance Contributions, Statutory Payments & Student Loan Deductions, and PAYE and Income Tax Details. The form is pre-filled with data for 'Demo Test Company' and 'Jemima Neary'.

P60 End of Year Certificate 2014/15

This is a printed copy of an aP60

Please keep this certificate in a safe place as you will need it if you have to fill in a tax return. You also need it to make a claim for tax credits or to renew your claim. It also helps you check that your employer is using the correct National Insurance number and deducting the right rate of National Insurance contributions. By law you are required to tell HM Revenue & Customs about any income that is not fully taxed, even if you are not sent a tax return.

Employer's Details

Tax year to 5th April: 2015
Employer Name: Demo Test Company
Employer PAYE reference: 802 / WHP47PXC16
Employer's address: 12 High Street, Block 123, Townsland, AB11 2BB

Employee's Details

Surname: Neary
First two forenames: Jemima
National Insurance number: PB 11 22 11 D
Works / payroll number: 475
Gender: F
Your private address: Any Street, Any Town, Any County, AA1 2CC

National Insurance Contributions

NIC table letter	Earnings at the Lower Earnings Limit (LEL) (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Primary Threshold (PT)	Earnings above the PT, up to and including the Upper Accrual Point (UAP)	Earnings above the UAP up to and including the Upper Earnings Limit (UEL)	Employer's contributions due on all earnings above the PT
A	£5,772	£2,184.00	£10,214	£152	£2,337.51

Statutory Payments & Student Loan Deductions

(In this employment)

Statutory Sick Pay (SSP)	£0.00
Statutory Maternity Pay (SMP)	£0.00
Ordinary Statutory Paternity Pay (OSPP)	£0.00
Additional Statutory Paternity Pay (ASPP)	£0.00
Statutory Adoption Pay (SAP)	£0.00
Student Loan deductions	£0

Certificate by Employer/Paying Office:
This form shows your total pay for Income Tax purposes in this employment for the year. Any overtime, bonus, commission etc. Statutory Sick Pay, Statutory Maternity Pay, Ordinary Statutory Paternity Pay, Additional Statutory Paternity Pay and Statutory Adoption Pay is included.

PAYE and Income Tax Details

	Pay	Tax deducted
In previous employment(s)	£0.00	£0.00
In this employment	£28,000.04	£3,598.00
Total for year	£28,000.04	£3,598.00

Final tax code: 1000L

These figures should be used for your tax return, if you get one.