




Ensure all FPS submissions have been submitted 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

If you have suffered any CIS deductions in the tax period, enter accordingly and "save changes" to update the summary.

File

PAYROLL

ANALYSIS

EMPLOYEES









EMPLOYER

HMRC PAYMENTS

RTI


PENSIONS

CIS

Month Ending 5 April, 2020

Tax	NICs	Year to Date
Gross Tax £1,950.80	Employee NICs £1,092.96	Due in previous months £47,146.80
Received from HMRC to refund tax £ 0.00	Employer NICs £1,256.92	Paid in previous months £47,146.80
Gross CIS deductions £0.00	SMP Recovered + NIC Compensation £0.00	Shortfall £0.00
CIS deductions suffered £ 200.00	SPP Recovered + NIC Compensation £0.00	Carry over shortfall into this month <input checked="" type="radio"/> Yes <input type="radio"/> No
Gross Student Loan deductions £0.00	SAP Recovered + NIC Compensation £0.00	Adjustment £ 0.00
Gross Postgraduate Loan deductions £0.00	ShPP Recovered + NIC Compensation £0.00	<b>Net adjustment</b> £0.00
<b>Net Income Tax</b> £1,750.80	Received from HMRC to pay Statutory Pay £ 0.00	
	Employment Allowance claim £ 1,256.92	
	Apprenticeship Levy <a href="#">Enable...</a>	
	<b>Net NICs</b> £1,092.96	

Amount due £2,843.76

Amount paid £ 2,843.76
Payment date 3 April, 2020

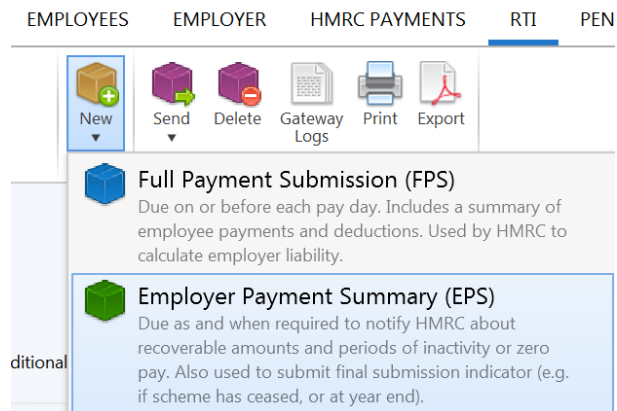
Save Changes

Cancel Changes

**Tip:** the EPS includes year to date CIS deductions suffered - review all tax periods to ensure CIS deductions suffered have been entered for each tax period, if applicable.

### 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:

The screenshot shows the 'Employer Payment Summary' dialog box. It contains several sections with checkboxes and a dropdown menu. The 'Recoverable amounts' section has a checked checkbox for 'Include year to date recoverable amounts on EPS submission'. The 'Tax period' dropdown menu is set to 'Month 12 (ending 5 April)'. The 'Period of inactivity' section has an unchecked checkbox for 'Include period of inactivity on EPS submission (to report no payments to employees for one or more future whole tax months)'. The 'No payment for period' section has an unchecked checkbox for 'Include indication of no payment for period on EPS submission (to report no payments to employees for the current tax month or for a tax month that has already ended)'. The 'Employment Allowance' section has an unchecked checkbox for 'Include Employment Allowance indicator on EPS submission'. The 'Bank account' section has an unchecked checkbox for 'Include bank account details on EPS submission'. The 'Final submission' section has an unchecked checkbox for 'Include final submission indicator on EPS submission'. At the bottom, there are 'OK' and 'Cancel' buttons.

**Please note:** If there are statutory recoverable amounts due to be reclaimed by the employer, please ensure the correct year to date figures are indicated on the EPS screen. If the figures are not correct, review the **HMRC Payments** utility. Once correct, return to the **RTI** menu and recommence the preparation of the EPS again.

- Indicate on the EPS that this is your final submission:

**Employer Payment Summary**

**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 (to report no payments to employees for one or more future whole tax months)

**No payment for period** ☐ Include indication of no payment for period on EPS submission (to report no payments to employees for the current tax month or for a tax month that has already ended)

**Employment Allowance** ☐ Include Employment Allowance indicator on EPS submission

**Final submission** ☒ Include final submission indicator on EPS submission

**Scheme ceased** ☐ Employer scheme has ceased

OK Cancel

- Submit to HMRC:

File PAYROLL ANALYSIS EMPLOYEES EMPLOYER HMRC PAYMENTS **RTI** PENSIONS

New Send Delete Gateway Logs Print Export

New Employer Payment Summary

**Employer Payment Summary**  
Multiple declarations  
Accepted by HMRC

**Full Payment Submission**  
Payment on 31 March (nine employees)  
Accepted by HMRC

**Full Payment Submission**  
Payment on 28 February (nine employe...  
Accepted by HMRC

**Full Payment Submission**  
Payment on 31 January (nine employees)  
Accepted by HMRC

**Full Payment Submission**  
Payment on 31 December (nine emplo...  
Accepted by HMRC

**Full Payment Submission**  
Payment on 30 November (nine emplo...  
Accepted by HMRC

**Full Payment Submission**  
Payment on 31 October (nine employe...  
Accepted by HMRC

**EPS**

Includes year to date recoverable amounts up to the tax month ending Friday, 5 April.

Includes final submission indicator.

Created  
4 April @ 09:58

Sent to HMRC  
4 April @ 09:58

Accepted by HMRC  
4 April @ 09:58

If reviewing the 2019/20 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**:

The screenshot shows the BrightPay software interface. At the top, there is a navigation bar with tabs: File, PAYROLL, ANALYSIS, EMPLOYEES, EMPLOYER, HMRC PAYMENTS, RTI (selected), PENSIONS, and CIS. Below the navigation bar, there is a toolbar with icons for New, Send, Delete, Gateway Logs, Print, and Export. The main content area is divided into two sections. On the left, there is a sidebar with a list of submissions, each marked with a green checkmark and 'Accepted by HMRC'. The first item is 'Employer Payment Summary' with the subtext 'Multiple declarations'. Below it are several 'Full Payment Submission' items with their respective payment dates. On the right, the details of the selected 'Employer Payment Summary' are shown. It features a large green box with the text 'EPS'. Below this, it states 'Includes year to date recoverable amounts up to the tax month ending Friday, 5 April.' and 'Includes final submission indicator.' (the latter is circled in red). Further down, it shows the creation and submission details: 'Created 4 April @ 09:58', 'Sent to HMRC 4 April @ 09:58', and 'Accepted by HMRC 4 April @ 09:58'.

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

If an error is discovered in any FPS for 2019/20 after your final submission has been made, then an **Additional Full Payment Submission (FPS)** can be submitted to HMRC.


An Additional FPS can now be submitted at any time **during or after the tax year**.


*To prepare an Additional Full Payment Submission (FPS)*


- Re-open the payslips, make your amendments and finalise accordingly.
- In the **RTI** menu of **2019/20 BrightPay** select **Additional FPS** from the **New** menu:


EMPLOYEES   EMPLOYER   HMRC PAYMENTS   **RTI**   PEN:


New   Send   Delete   Gateway Logs   Print   Export

 **Full Payment Submission (FPS)**  
Due on or before each pay day. Includes a summary of employee payments and deductions. Used by HMRC to calculate employer liability.

 **Employer Payment Summary (EPS)**  
Due as and when required to notify HMRC about recoverable amounts and periods of inactivity or zero pay. Also used to submit final submission indicator (e.g. if scheme has ceased, or at year end).

 **NINO Verification Request (NVR)**  
Validates or requests the National Insurance number for one or more employees.

 **Additional FPS**  
Reports the current year to date figures for one or more employees (can be sent during or after tax year e.g. to report corrected amounts).











 **Expenses and Benefits (EXB)**  
Reports end-of-year P11D(b) employer Class 1A NICs declaration and P11D employee expenses and benefits returns.

- Select the employee(s) for whom you have made adjustments and select an appropriate **late reporting reason** from the drop-down menu:

Additional Full Payment Submission

Select the employees that you need to send the current figures for along with any applicable late reporting reasons.

Select All   Select None   Select By ▼

Employee	Most Recent Pay Period	Pay Date	Late Reporting Reason
<input checked="" type="checkbox"/>  <b>Jemima Appleby</b>	Month 12 (ending 31 Mar)	31 Mar 2020	Correction to earlier submission 
<input type="checkbox"/>  Ronan Burton	Month 12 (ending 31 Mar)	31 Mar 2020	No reason provided 
<input type="checkbox"/>  Simone Pendleton	Month 12 (ending 31 Mar)	31 Mar 2020	No reason provided 
<input checked="" type="checkbox"/>  <b>Tanya Peters</b>	Month 12 (ending 31 Mar)	31 Mar 2020	Correction to earlier submission 
<input type="checkbox"/>  Christopher Quinn	Month 12 (ending 31 Mar)	31 Mar 2020	No reason provided 

OK   Cancel

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

The screenshot shows the BrightPay software interface. At the top, there is a navigation bar with tabs: File, PAYROLL, ANALYSIS, EMPLOYEES, EMPLOYER, HMRC PAYMENTS, RTI 1 (selected), and PENSIONS. Below the navigation bar, there is a toolbar with icons for New, Send, Delete, Gateway Logs, Print, and Export. The main area displays a list of submissions on the left and details of the selected submission on the right.

**Submissions List:**

- Additional Full Payment Submission**  
Four employees  
Ready to send
- Employer Payment Summary**  
Multiple declarations  
Accepted by HMRC
- Full Payment Submission**  
Payment on 31 March (nine employees)  
Accepted by HMRC
- Full Payment Submission**  
Payment on 28 February (nine employees)  
Accepted by HMRC
- Full Payment Submission**  
Payment on 31 January (nine employees)  
Accepted by HMRC

**Submission Details:**

**FPS**

Additional Full Payment Submission with current year to date amounts for four employees.

Created  
15 April @ 10:28

Send to HMRC  
[Send Now](#)

**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.

### Discontinuation of the Earlier Year Update (EYU)

The option to create and submit an **Earlier Year Update** has now been discontinued by HMRC.

## 5. Issue P60s to your employees

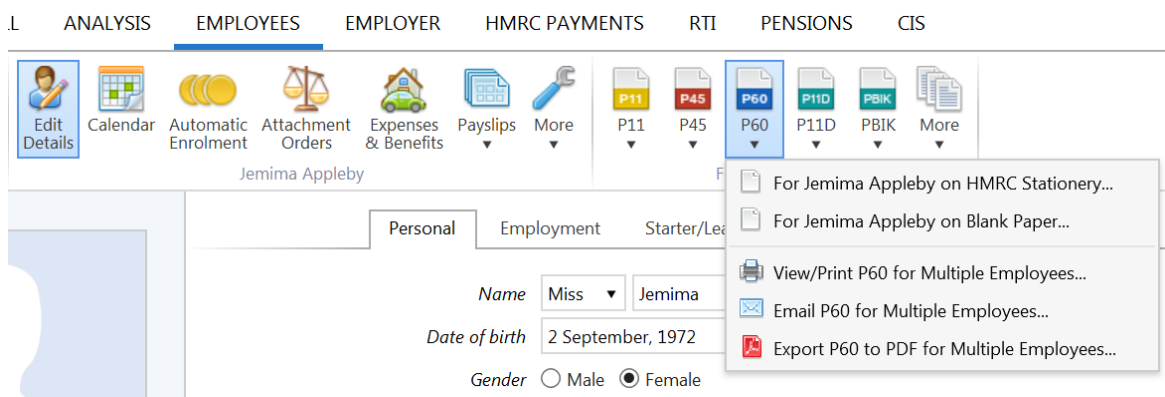
BrightPay facilitates the printing and emailing of P60s on an individual basis or in a batch.

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.

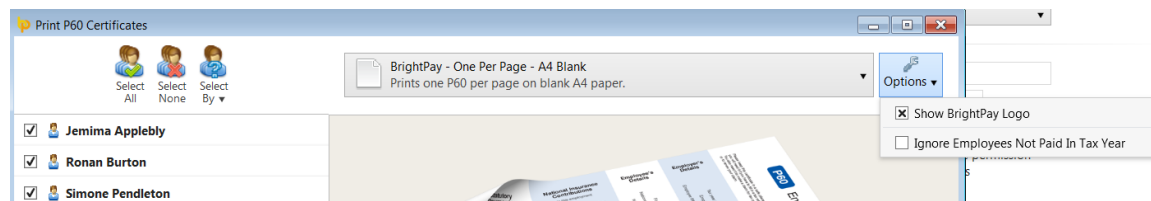
- Select an employee who is in active employment as at 5<sup>th</sup> April from the left hand listing
- Click the **P60 tab** and simply select the P60 option you require:



**Please note:** You need to provide a form P60 (either paper or electronic) for each employee who was in your employment on the 5<sup>th</sup> April 2020. You must do this by no later than **31st May 2020**.

View/Print P60 Certificates, Export P60s to PDF and Email P60s will give the following options:

- Show BrightPay Logo
- Ignore employees not paid in that year





**P60****End of Year Certificate 2019/20***This is a printed copy of an eP60*

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 5<sup>th</sup> April   
 Employer Name   
 Employer PAYE reference

**Employer's address****Employee's Details**

Surname   
 Forenames or initials   
 National Insurance number   
 Works / payroll number  Gender

**Employee's address****Pay and Income Tax Details**

	Pay	Tax deducted
In previous employment(s)	<input type="text" value="£0.00"/>	<input type="text" value="£0.00"/>
In this employment	<input type="text" value="£24,000.00"/>	<input type="text" value="£2,298.00"/>
		<small>'R' denotes refund</small>
Total for year	<input type="text" value="£24,000.00"/>	<input type="text" value="£2,298.00"/>
Final tax code	<input type="text" value="1250L"/>	

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

**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, Statutory Sick Pay, Statutory Maternity Pay, Statutory Paternity Pay, Statutory Shared Parental Pay, and Statutory Adoption Pay is included.

**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 Earnings Limit (UEL)	Employee's contributions due on all earnings above the PT
A	<input type="text" value="£6,144"/>	<input type="text" value="£2,484"/>	<input type="text" value="£15,372"/>	<input type="text" value="£1,844.64"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Statutory Payments**

Included in the pay 'In this employment' figure above

Statutory Maternity Pay   
 Statutory Paternity Pay   
 Statutory Shared Parental Pay   
 Statutory Adoption Pay

**Other Details**

In this employment

Student Loan deductions   
 Postgraduate Loan deductions