




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
PENSIONS
Help

Previous Month
Next Month
Switch To Quarterly Schedule
Statutory Pay Recovered
P30
P32
Forms

Month Ending 5 April, 2016

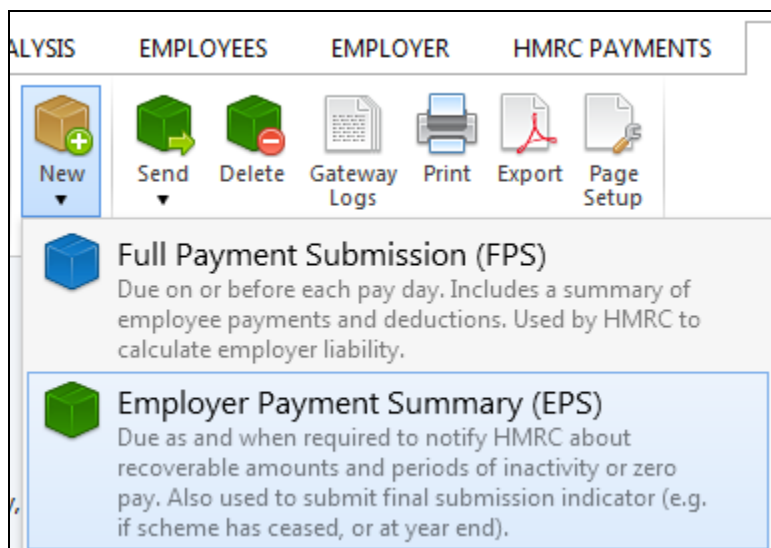
Tax		NICs		Year to Date	
Gross Tax	£5,018.55	Gross NICs	£4,351.48	Due in previous months	£95,339.21
Received from HMRC to refund tax	£ 0.00	SMP Recovered + NIC Compensation	£575.07	Paid in previous months	£95,339.21
CIS deductions suffered	£ 200.00	OSPP Recovered + NIC Compensation	£287.54	Adjustment	£ 0.00
Gross Student Loan deductions	£190.00	SAP Recovered + NIC Compensation	£0.00	Shortfall	£0.00
Net Income Tax	£5,008.55	ShPP/ASPP Recovered + NIC Compensation	£0.00		
		Received from HMRC to pay Statutory Pay	£ 0.00		
		Employment Allowance claim	£ 0.00		
		Net NICs	£3,488.87		

Amount due £8,497.42
Amount paid £ 8,497.42
Payment date 3 April, 2016

Tip: to gain access to the EPS for the month/quarter ending 5th April 2016, ensure you have entered all dates and payment amounts in the prior months/quarters in **HMRC Payments**. The information you enter here is for your own records and does not get returned to HMRC. Therefore, if you have not yet paid your PAYE/NIC for the month ended 5th April 2016, simply enter a projected payment date.

3. Prepare the final End of Year EPS

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



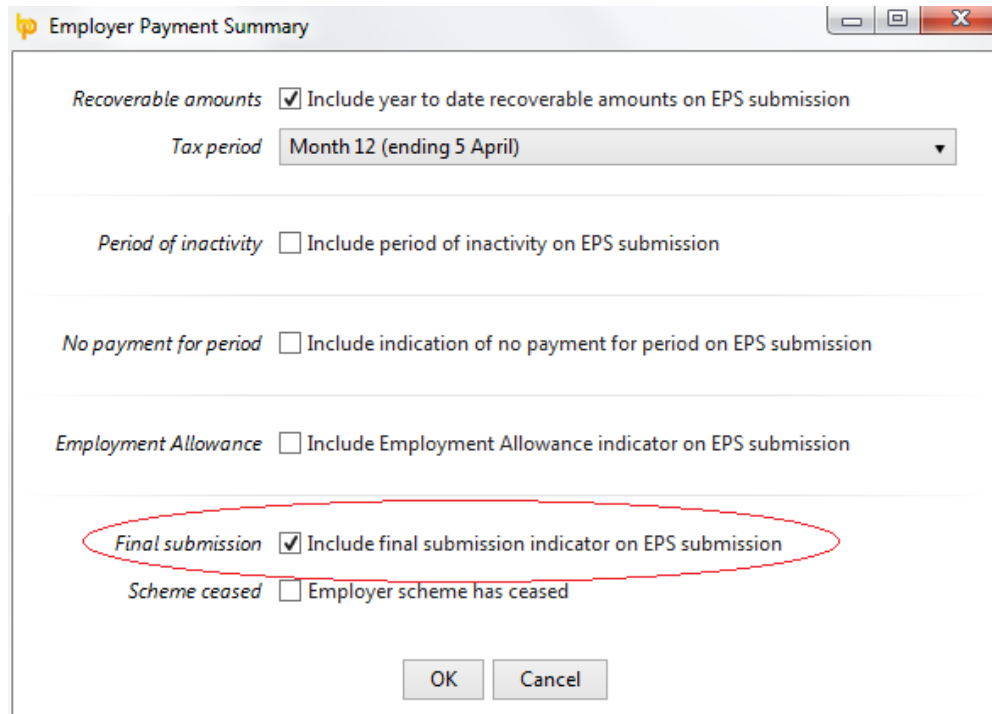
If there are recoverable amounts due, as per the **HMRC Payments** schedule, then this will automatically be indicated on the EPS:

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 it is a dropdown menu for 'Tax period' set to '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 these are not indicated on the EPS screen, 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 2015 to 05th April 2016, then return to the **RTI** menu and recommence the preparation of the EPS again.

Indicate on the EPS that this is your final submission

Please note: since 6th March 2015, employers are no longer required to answer additional end-of-year questions on their EPS submission.

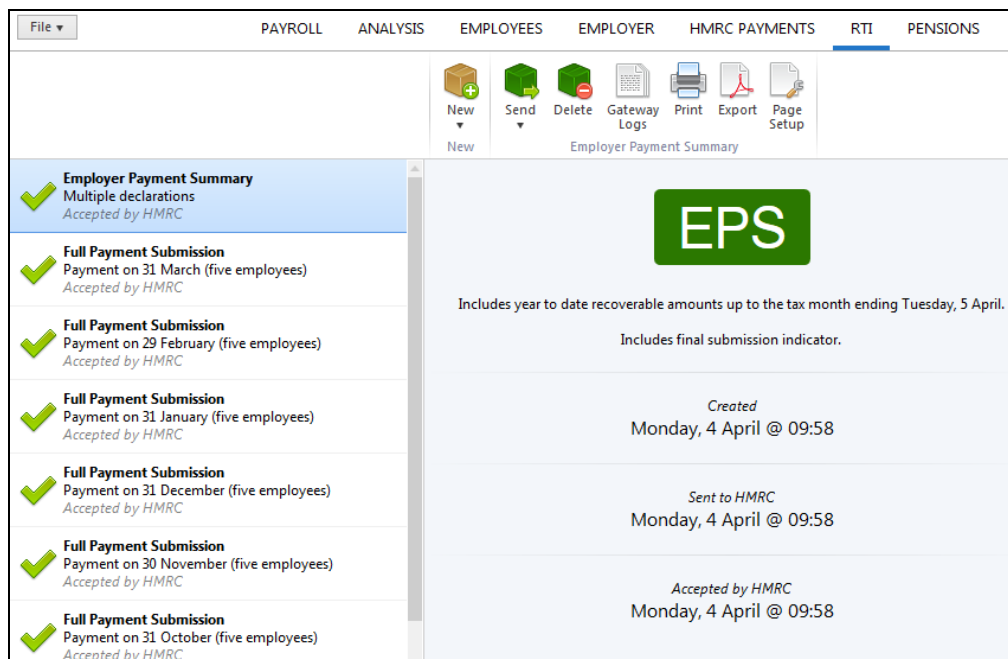


The image shows a dialog box titled "Employer Payment Summary". It contains several options with checkboxes:

- 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

At the bottom are "OK" and "Cancel" buttons. The "Final submission" option is circled in red.

- Submit to HMRC



The image shows the BrightPay software interface. The top menu bar includes: File, PAYROLL, ANALYSIS, EMPLOYEES, EMPLOYER, HMRC PAYMENTS, RTI, and PENSIONS. The "RTI" tab is selected. Below the menu bar is a toolbar with icons for New, Send, Delete, Gateway Logs, Print, Export, and Page Setup. The main area displays a list of submissions on the left and details of the selected submission on the right.

Submissions List:

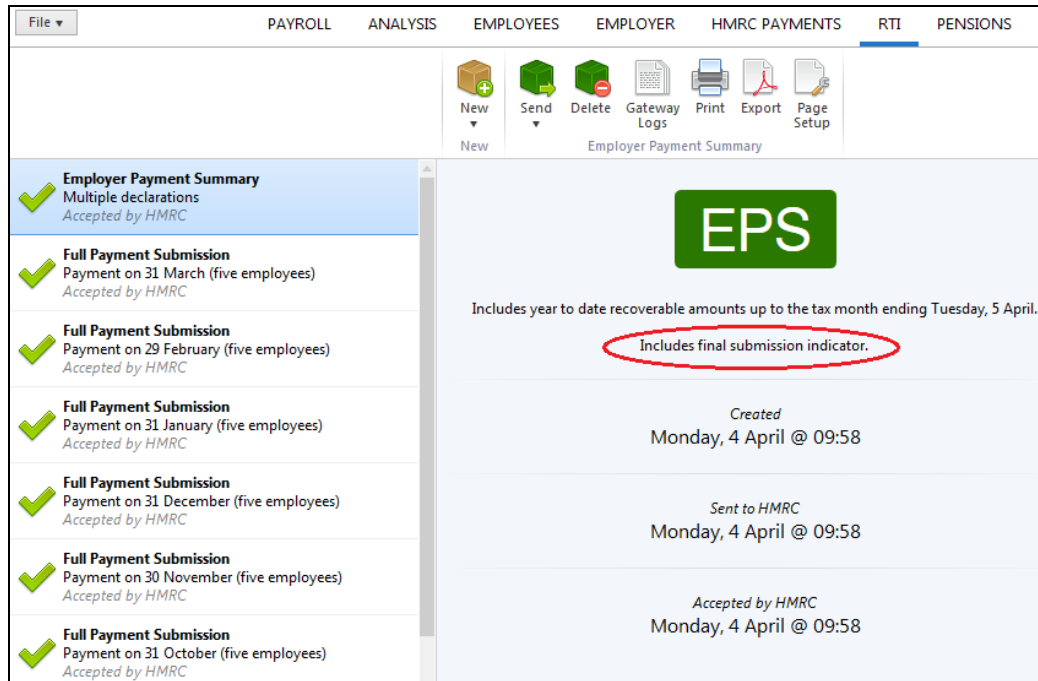
- ☒ **Employer Payment Summary**
Multiple declarations
Accepted by HMRC
- ☒ **Full Payment Submission**
Payment on 31 March (five employees)
Accepted by HMRC
- ☒ **Full Payment Submission**
Payment on 29 February (five employees)
Accepted by HMRC
- ☒ **Full Payment Submission**
Payment on 31 January (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 the tax month ending Tuesday, 5 April.
- Includes final submission indicator.
- Created**
Monday, 4 April @ 09:58
- Sent to HMRC**
Monday, 4 April @ 09:58
- Accepted by HMRC**
Monday, 4 April @ 09:58

If reviewing the 2015/16 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

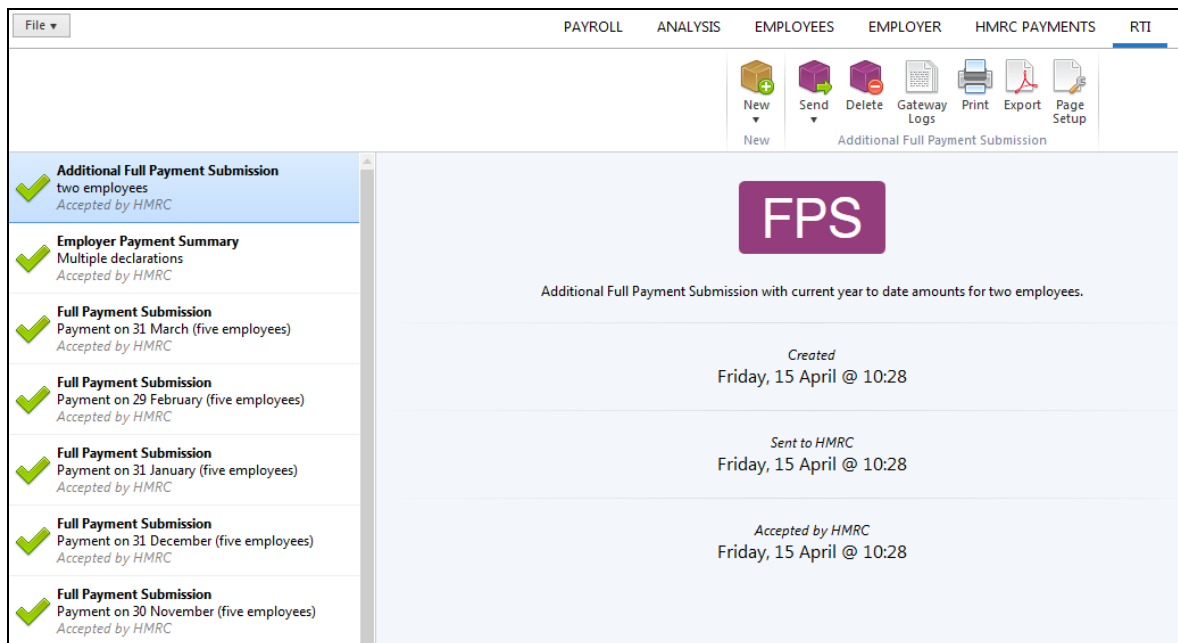
a) Correcting errors before 20th April 2016

If an error is discovered in any FPS for 2015/16, then an **Additional Full Payment Submission (FPS)** can be submitted to HMRC up to and including 19th April 2016.

To prepare an Additional Full Payment Submission (FPS)

- Re-open the payslips, make your amendments and finalise accordingly.
- In the **RTI** menu of **2015/16 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 2016

If you discover an error in any of the year to date totals submitted in your final FPS or Additional FPS for 2015/16 and it is now after 19th April 2016, then only an **Earlier Year Update (EYU)** can be submitted.

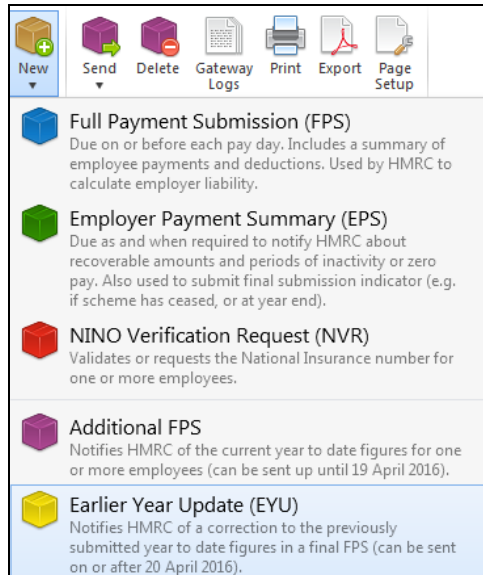
An EYU simply reports the adjustment made in the payroll as opposed to reporting restated year to date totals for the tax year to HMRC.

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 **2015/16 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	PENSIONS	Help																																
<div> <div>New</div> <div>Send</div> <div>Delete</div> <div>Gateway Logs</div> <div>Print</div> <div>Export</div> <div>Page Setup</div> </div> <div>Earlier Year Update</div>																																							
<div>EYU</div> <p>Earlier Year Update with corrected year to date amounts for one employee.</p> <p>Created Monday, 25 April @ 10:34</p> <p>Sent to HMRC Monday, 25 April @ 10:34</p> <p>Accepted by HMRC Monday, 25 April @ 10:34</p>		<div>Content Summary XML</div> <p>Date of birth 16 January, 1977</p> <p>Gender Female</p> <p>PAYMENT</p> <table> <tr><td>Tax code</td><td>1060L</td></tr> <tr><td>Taxable pay</td><td>£500.00</td></tr> <tr><td>Tax</td><td>£100.00</td></tr> <tr><td>Student Loan deductions</td><td>£0.00</td></tr> <tr><td>Employee pension contribution (net pay arrangement)</td><td>£0.00</td></tr> <tr><td>Employee pension contribution</td><td>£0.00</td></tr> <tr><td>SMP</td><td>£0.00</td></tr> <tr><td>SAP</td><td>£0.00</td></tr> </table> <p>NI LETTERS AND VALUES (YEAR TO DATE)</p> <table> <thead> <tr> <th>Table</th> <th>Gross earnings</th> <th>At LEL</th> <th>From LEL to PT</th> <th>From PT to UAP</th> <th>From UAP to UEL</th> <th>Employer NICs</th> <th>Employee NICs</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>£500.00</td> <td>£0.00</td> <td>£0.00</td> <td>£500.00</td> <td>£0.00</td> <td>£69.00</td> <td>£60.00</td> </tr> </tbody> </table>						Tax code	1060L	Taxable pay	£500.00	Tax	£100.00	Student Loan deductions	£0.00	Employee pension contribution (net pay arrangement)	£0.00	Employee pension contribution	£0.00	SMP	£0.00	SAP	£0.00	Table	Gross earnings	At LEL	From LEL to PT	From PT to UAP	From UAP to UEL	Employer NICs	Employee NICs	A	£500.00	£0.00	£0.00	£500.00	£0.00	£69.00	£60.00
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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 2015/16 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 'EMPLOYEES' menu is selected, and the 'P60' option is highlighted. The dropdown menu for P60 shows the following options: 'On HMRC Stationery (Single Sheet)', 'On Blank Paper', 'View/Print P60 Certificates for Multiple Employees...', and 'Email P60 Certificates...'. The interface also shows other tabs like 'PAYROLL', 'ANALYSIS', 'EMPLOYER', 'HMRC PAYMENTS', and 'RTI'. The 'EMPLOYER' tab is active, showing details for 'Jemima Neary'.

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 2016. You must do this by no later than **31st May 2016**.

The screenshot shows the 'P60 End of Year Certificate 2015/16' form. The form is divided into several sections: 'Employer's Details', 'Employee's Details', 'National Insurance Contributions', 'Statutory Payments', and 'Pay and Income Tax Details'. The form is filled out with sample data for 'Test Company' and 'Jemima Neary'.

P60 End of Year Certificate 2015/16

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 5th April: 2016
Employer Name: Test Company
Employer PAYE reference: 615 / RLTE2482H8
Employer's address: Block 123, 12 High Street, Townsland, AB12 3FG

Employee's Details

Surname: Appleby
Forenames or initials: Jemima
National Insurance number: JR 24 38 33
Works / payroll number: 108
Gender: F
Employee's address: Any Street, Any Town, AA10 2BC

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	£5,832	£2,232	£16,436	£0	£1,972.32

Statutory Payments

Statutory Maternity Pay: £0.00
Ordinary Statutory Paternity Pay: £0.00
Statutory Adoption Pay: £0.00
Shared Parental Pay / Additional Statutory Paternity Pay: £0.00

Other Details

Student Loan deductions in this employment: £0

Pay and Income Tax Details

	Pay	Tax deducted
In previous employment(s)	£0.00	£0.00
In this employment	£24,500.00	£2,778.00
Total for year	£24,500.00	£2,778.00
Final tax code	1060L	

IT denotes refund

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, Ordinary Statutory Paternity Pay, Additional Statutory Paternity Pay, Shared Parental Pay and Statutory Adoption Pay is included.