




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

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

ABC Limited - BrightPay 2017/18

File PAYROLL ANALYSIS EMPLOYEES EMPLOYER HMRC PAYMENTS RTI PENSIONS CIS

Previous Month Next Month Switch To Quarterly Schedule Additional Amounts P30 P32 Forms

Month Ending 5 April, 2018

Tax	NICs	Year to Date
Gross Tax £2,587.60	Employee NICs £1,471.51	Due in previous months £130.20
Received from HMRC to refund tax £ 0.00	Employer NICs £2,410.90	Paid in previous months £130.20
Gross CIS deductions £0.00	SMP Recovered + NIC Compensation £1,206.02	Shortfall £0.00
CIS deductions suffered £ 500.00	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
<b>Net Income Tax</b> £2,087.60	ShPP Recovered + NIC Compensation £0.00	<b>Net adjustment</b> £0.00
	Received from HMRC to pay Statutory Pay £ 0.00	
	Employment Allowance claim £ 1,085.98	
	Apprenticeship Levy Enable...	
	<b>Net NICs</b> £1,590.41	

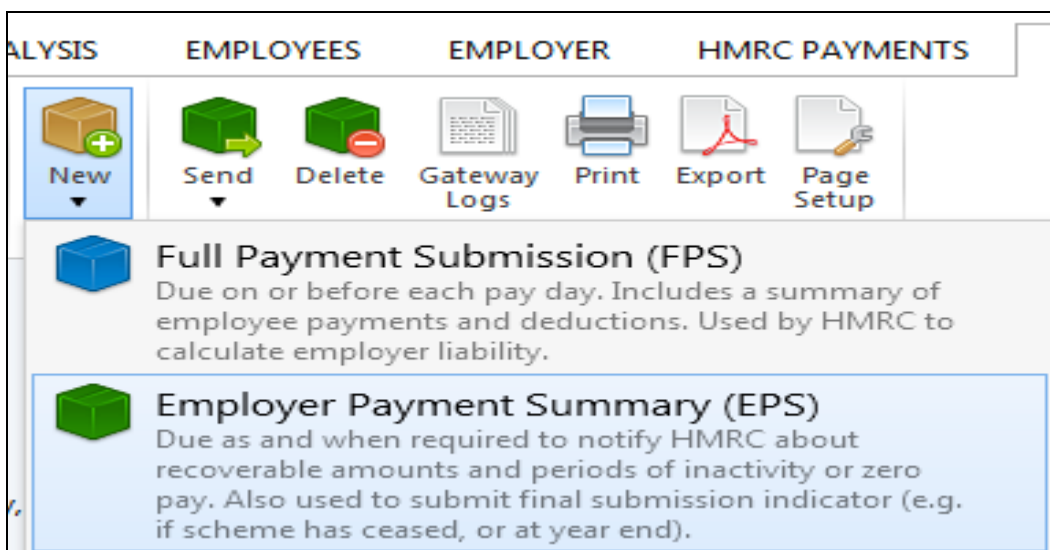
Amount due £3,678.01 → Amount paid £ 3,678.01 Payment date 3 April, 2018

Save Changes Cancel Changes

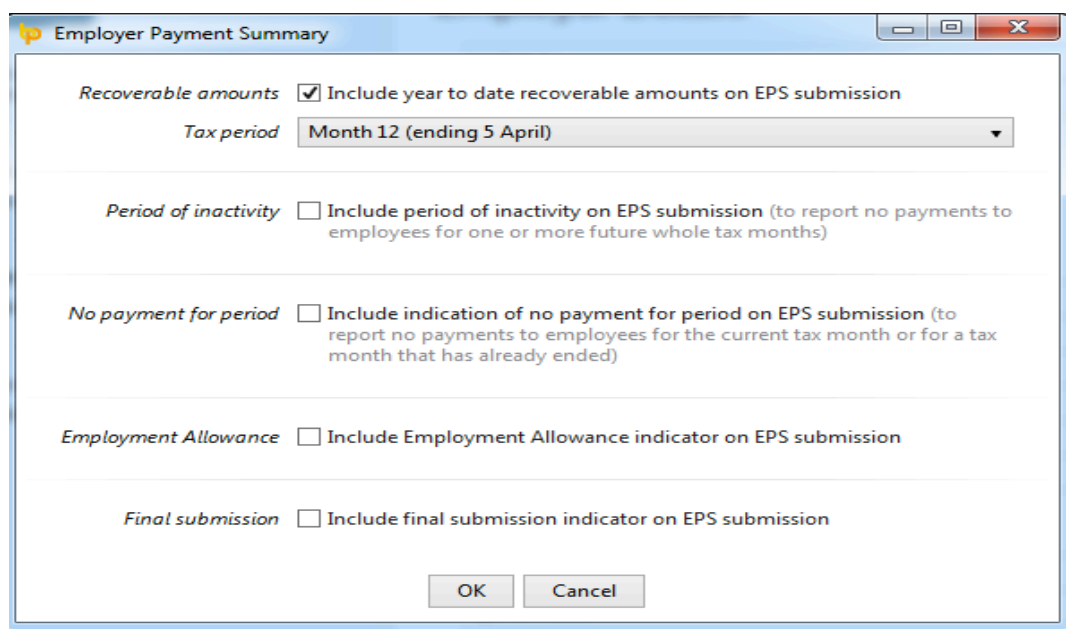
**Tip:** the EPS includes year to date CIS deductions suffered - review all tax periods to ensure CIS deductions suffered have been entered for each tax period, if applicable.

### 3. Prepare the final End of Year EPS

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



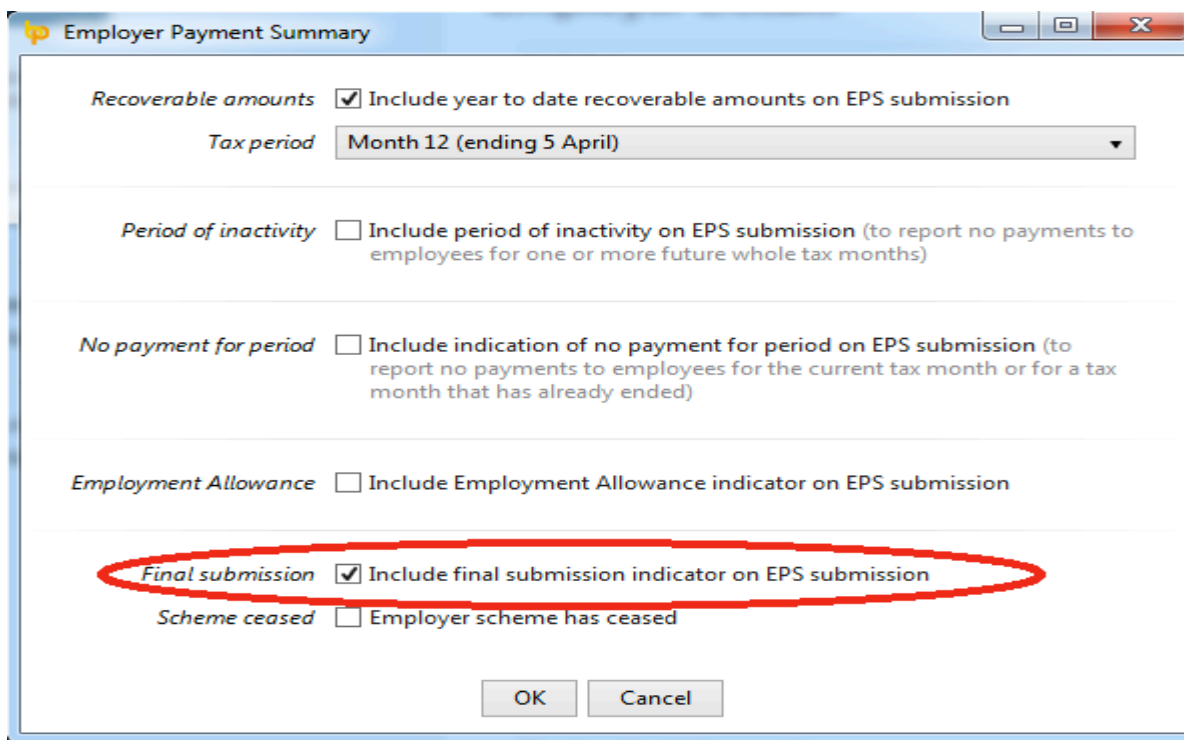
If there are recoverable amounts due, as per the **HMRC Payments** schedule, then this will automatically be indicated on the EPS:



**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

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



The image shows a software dialog box titled "Employer Payment Summary". It contains several sections with checkboxes and a dropdown menu. The "Final submission" checkbox is circled in red.

**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)

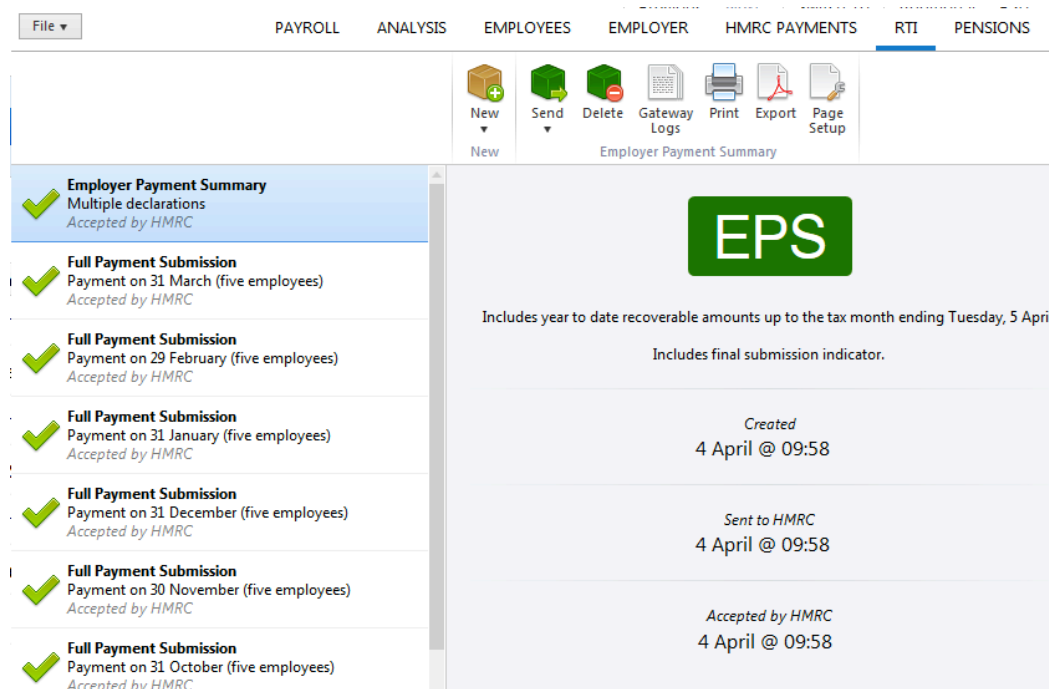
**Employment Allowance** ☐ Include Employment Allowance indicator on EPS submission

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

**Scheme ceased** ☐ Employer scheme has ceased

OK Cancel

- Submit to HMRC



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 submission records on the left and a detailed view of the selected record on the right.

**Submission Records:**

- ☒ **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 Record Details:**

**EPS**

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

Includes final submission indicator.

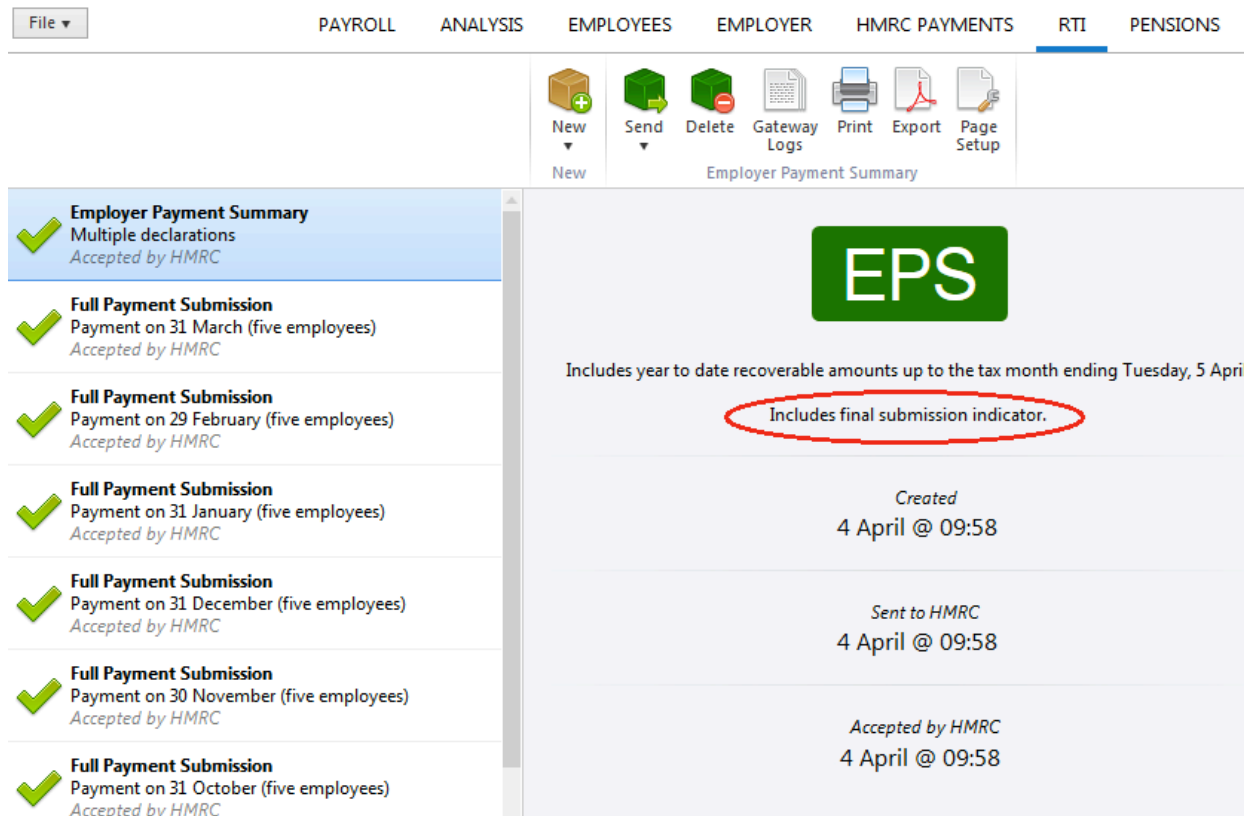
Created  
4 April @ 09:58

Sent to HMRC  
4 April @ 09:58

Accepted by HMRC  
4 April @ 09:58

If reviewing the 2017/18 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 menu bar with options: File, PAYROLL, ANALYSIS, EMPLOYEES, EMPLOYER, HMRC PAYMENTS, RTI (selected), and PENSIONS. Below the menu bar, there is a toolbar with icons for New, Send, Delete, Gateway Logs, Print, Export, and Page Setup. The main area is divided into two panes. The left pane shows a list of RTI submissions, each with a green checkmark icon and the text 'Accepted by HMRC'. The right pane shows the details of the selected EPS, including a large green box with 'EPS' in white, a description of the submission, and a status section with a red circle around the text 'Includes final submission indicator.'

**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

**EPS**

Includes year to date recoverable amounts up to the tax month ending Tuesday, 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

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

##### a) Correcting errors before 20<sup>th</sup> April 2018

If an error is discovered in any FPS for 2017/18, then an **Additional Full Payment Submission (FPS)** can be submitted to HMRC up to and including 19th April 2018.

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

- Re-open the payslips, make your amendments and finalise accordingly.
- In the **RTI** menu of **2017/18 BrightPay** select **Additional FPS** from the **New** menu:

EMPLOYEES
EMPLOYER
HMRC PAYMENTS
RTI

New  
 Send  
 Delete  
 Gateway Logs  
 Print  
 Export  
 Page Setup

**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 up until 19 April 2018).

- 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>	Week 52 (ending 1 Apr)	31 Mar 2018	Correction to earlier submission
<input type="checkbox"/> Ronan Burton	Week 52 (ending 1 Apr)	31 Mar 2018	No reason provided
<input type="checkbox"/> Simone Pendleton	Week 52 (ending 1 Apr)	31 Mar 2018	No reason provided
<input checked="" type="checkbox"/> <b>Tanya Peters</b>	Week 52 (ending 1 Apr)	31 Mar 2018	Correction to earlier submission
<input type="checkbox"/> Christopher Quinn	Week 52 (ending 1 Apr)	31 Mar 2018	No reason provided

OK
Cancel

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

The screenshot shows the BrightPay software interface. At the top, there are tabs for PAYROLL, ANALYSIS, EMPLOYEES, EMPLOYER, HMRC PAYMENTS, and RTI. Below the tabs is a toolbar with icons for New, Send, Delete, Gateway Logs, Print, Export, and Page Setup. The main content area is titled 'Additional Full Payment Submission' and features a large purple 'FPS' logo. Below the logo, it states 'Additional Full Payment Submission with current year to date amounts for two employees.' A timeline of events is shown on the right side of the main area:

- Created**  
15 April @ 10:28
- Sent to HMRC**  
15 April @ 10:28
- Accepted by HMRC**  
15 April @ 10:28

On the left sidebar, there is a list of submissions, all marked with a green checkmark and 'Accepted by HMRC':

- Additional Full Payment Submission**  
two employees  
Accepted by HMRC
- 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

**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 19<sup>th</sup> April 2018*

If you discover an error in any of the year to date totals submitted in your final FPS or Additional FPS for 2017/18 and it is now after 19th April 2018, then only an **Earlier Year Update (EYU)** can be submitted.

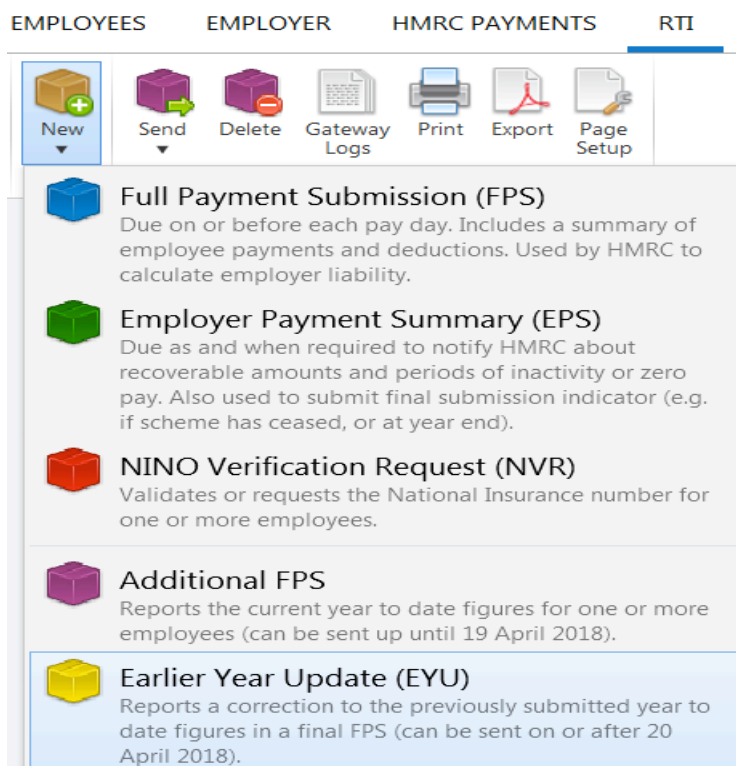
An EYU simply reports the adjustment made in the payroll as opposed to reporting restated year to date totals for the tax year to HMRC.

#### **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 **2017/18 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:



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

Created  
21 February @ 12:22

Send to HMRC  
[Send Now](#)

**Tip**  
Until this submission is sent, it will be automatically updated with any changes you make to employer, employee, or payment details.

[Submission Summary](#)
[Submission XML](#)

### Employer Details

<b>PAYE Reference</b>	123 / AB345
-----------------------	-------------

**Mr Ronan Burton**

#### EMPLOYEE DETAILS

<b>National Insurance number</b>	AB123456D
<b>Address line 1</b>	123 Main Road
<b>Address line 2</b>	Preston
<b>Address line 3</b>	Lancashire
<b>Postcode</b>	PR2 3PP
<b>Date of birth</b>	11 November, 1988
<b>Gender</b>	Male

#### PAYMENT

<b>Tax code</b>	1150L
<b>Taxable pay</b>	£3000.00
<b>Tax</b>	£600.00
<b>Student Loan deductions</b>	£0.00
<b>Employee pension contribution (net pay arrangement)</b>	£0.00
<b>Employee pension contribution</b>	£0.00
<b>SPP</b>	£0.00



**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 2017/18 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**

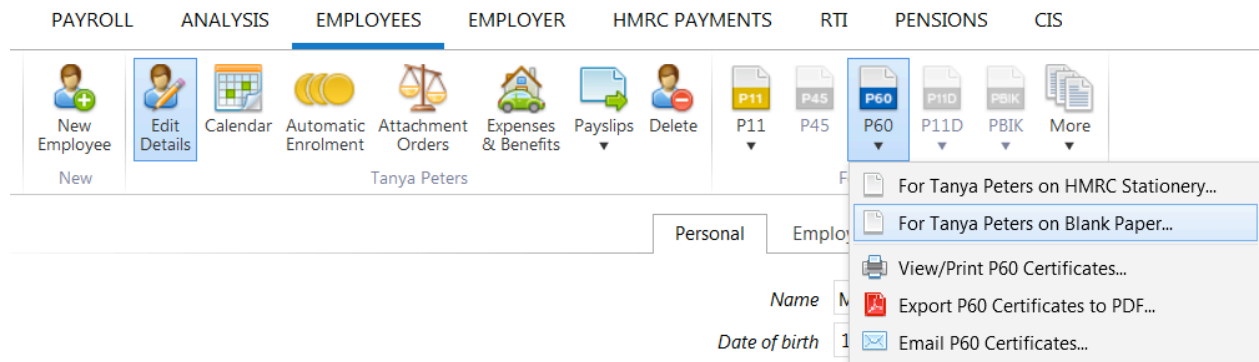
BrightPay facilitates the printing and emailing of P60s on an individual basis or in a batch.

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.

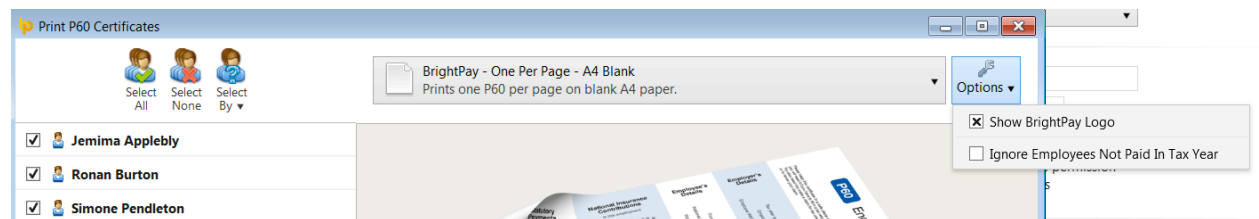
- Select an employee who is in active employment as at 5<sup>th</sup> April from the left hand listing
- Click the **P60 tab** and simply select the P60 option you require:



**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 2018. You must do this by no later than **31st May 2018**.

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 2017/18***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**

100 Main Road  
Worcester  
WR7 1MF

**Employee's Details**

Surname

Forenames or initials

National Insurance number

Works / payroll number  Gender

**Employee's address**

199 West Street  
London  
E8 6HG

**National Insurance Contributions**

In this employment

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	£980	£380	£2,411	£289.31

**Statutory Payments**

Included in the pay 'in this employment' figure below

Statutory Maternity Pay

Statutory Paternity Pay

Statutory Shared Parental Pay

Statutory Adoption Pay

**Other Details**

Student Loan deductions in this employment

**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="£3,770.89"/>	<input type="text" value="£0.00"/>
Total for year	<input type="text" value="£3,770.89"/>	<input type="text" value="£0.00"/>
Final tax code	<input type="text" value="1150L"/>	

*'R' 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, Statutory Paternity Pay, Statutory Shared Parental Pay, and Statutory Adoption Pay is included.