

5 Steps to Completing the Tax Year

1. Finalise the final payroll for all pay frequencies

Finalise Payslips

Finalise all payments made to employees before and up to 05th April 2017.



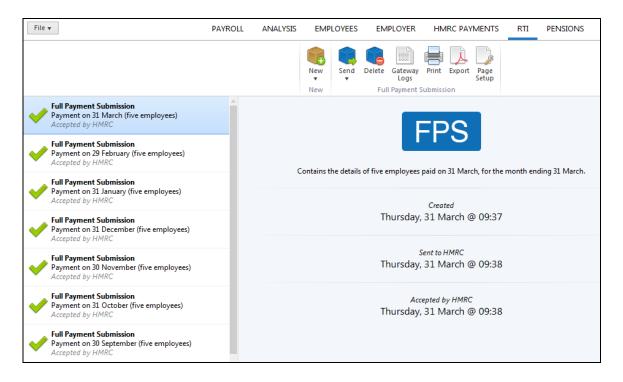
Open pay periods are denoted by an employee symbol within the specific pay period

Once all pay periods are completed, each pay frequency will no longer show any open pay periods, i.e. there will be no employee symbols in any of the pay periods (as shown below)



Submit the FPS

- Once all payslips are finalised, the FPS submission is automatically prepared and pending submission.
- Choose the *RTI* menu and select the outstanding FPS submission(s) from the listing and submit to HMRC.



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.

File v	PAYROLL	ANALYSIS EMPLOYEES EMPLOYER HM	IRC PAYMENTS RTI PENSIONS	CIS	0
		Month Month Quarterly Recov	ny Pay P30 P32		
		Month Ending 5 Ap	pril, 2017		
Tax		NICs		Year to Date	
Gross Tax	£3,646.87	Gross NICs	£2,107.48	Due in previous months	£60,303.55
Received from HMRC to refund tax	£ 0.00	SMP Recovered + NIC Compensation	£1,433.31	Paid in previous months	£60,303.55
Gross CIS deductions	£0.00	SPP Recovered + NIC Compensation	£0.00	Shortfall	£0.00
CIS deductions suffered	£ 500.00	SAP Recovered + NIC Compensation	£0.00	Carry over shortfall into this month	● Yes ○ No
Gross Student Loan deductions	£832.00	ShPP Recovered + NIC Compensation	£0.00	Adjustment	£ 0.00
Net Income Tax	£3,978.87	Received from HMRC to pay Statutory Pay	£ 0.00	Net adjustment	£0.00
		Employment Allowance claim	£ 0.00		
		Net NICs	£674.17		
	Amount	due £4,653.04 ➡ Amount paid £ 4,653.04	4 Payment date 3 April, 2017	•	

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

3. Prepare the final End of Year EPS

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

٩I	YSIS	SIS EMPLOYEES			OYER	HMR	F				
	New •	Send	Delete	Gateway Logs	Print	Export	Page Setup				
		Due on o employe	or before e payme	each pay each pay ents and de er liability.	day. Inc eductior	ludes a s			-		
6	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).										

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

p Employer Payment Sumr	mary
Recoverable amounts Tax period	 ✓ Include year to date recoverable amounts on EPS submission 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
	OK Cancel

Please note: If there are statutory recoverable amounts due to be reclaimed by the employer, please ensure the year to date figures are indicated on the EPS screen. If the figures are not correct review the **HMRC payments**. 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 6th March 2015, employers are no longer required to answer additional endof-year questions on their EPS submission.

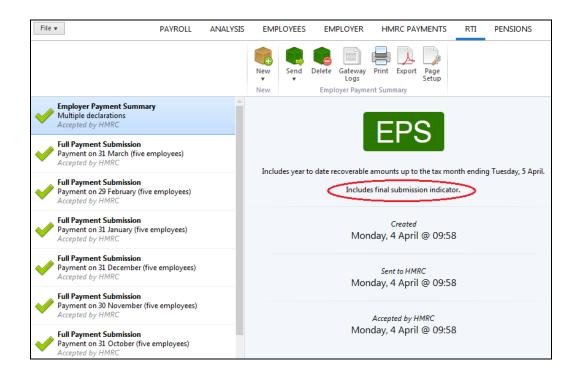
🖗 Employer Payment Sumr	nary 🗖 🗖 🗾 🖉 🔜 🔀
Recoverable amounts Tax period	 Include year to date recoverable amounts on EPS submission Month 12 (ending 5 April)
Period of inactivity	Include period of inactivity on EPS submission (to report no payments to employees for one or more future whole tax months)
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 Scheme ceased	✓ Include final submission indicator on EPS submission □ Employer scheme has ceased
	OK Cancel

• Submit to HMRC

File	• PAYROLL	ANALYSIS	EMPLOYEES	EMPLOYER	HMRC PAYMENTS	RTI	PENSIONS
			New Send	Delete Gateway Logs Employer Payme	Print Export Page Setup		
~	Employer Payment Summary Multiple declarations Accepted by HMRC	^			EPS		
~	Full Payment Submission Payment on 31 March (five employees) Accepted by HMRC		Includes year t		amounts up to the tax mo	nth endin	g Tuesday, 5 April.
~	Full Payment Submission Payment on 29 February (five employees) Accepted by HMRC				s final submission indicate		, <i>,</i>
~	Full Payment Submission Payment on 31 January (five employees) Accepted by HMRC			Mon	_{Created} day, 4 April @ 09:58	3	
~	Full Payment Submission Payment on 31 December (five employees) Accepted by HMRC			Mon	Sent to HMRC day, 4 April @ 09:58	3	
~	Full Payment Submission Payment on 30 November (five employees) Accepted by HMRC				Accepted by HMRC		
~	Full Payment Submission Payment on 31 October (five employees) Accepted by HMRC			Mon	day, 4 April @ 09:58	3	

If reviewing the 2016/17 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**:



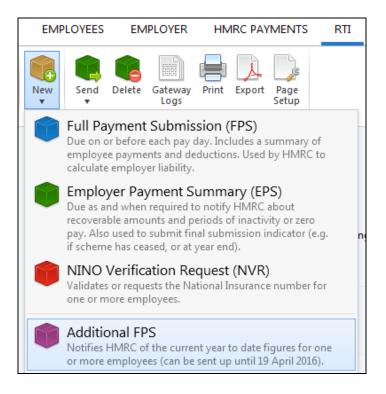
4. Correcting errors in payroll totals after your final FPS submission

a) Correcting errors before 20thApril 2017

If an error is discovered in any FPS for 2016/17, then an **Additional Full Payment Submission** (FPS) can be submitted to HMRC up to and including 19th April 2017.

To prepare an Additional Full Payment Submission (FPS)

- Re-open the payslips, make your amendments and finalise accordingly.
- In the RTI menu of 2016/17 BrightPay select Additional FPS from the New menu:



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

	Select the e	employees that you need to send the curre	nt figures for along with any appli	cable late reporting reasons.						
Select Select All None By \bullet										
	Employee	Most Recent Pay Period	Pay Date	Late Reporting Reaso						
/	💄 Bert Leonard	Month 12 (ending 31 Mar)	31 Mar 2017	Correction to earlier submission 🏼 🎉						
	🚨 Kaseem Rhodes	Month 12 (ending 31 Mar)	31 Mar 2017	No reason provided 🌽						
	💄 Yolanda Scott	Month 12 (ending 31 Mar)	31 Mar 2017	No reason provided 🌽						
	🚨 Hammett Stanley	Month 12 (ending 31 Mar)	31 Mar 2017	No reason provided 🦨						

• Submit the Additional FPS to HMRC:

File 🔻	PAYROLL ANALYSIS EMPLOYEES EMPLOYER HMRC PAYMENTS RTI
	New Additional Full Payment Submission
Additional Full Payment Submission two employees Accepted by HMRC	FPS
Employer Payment Summary Multiple declarations Accepted by HMRC	Additional Full Payment Submission with current year to date amounts for two employees.
Full Payment Submission Payment on 31 March (five employees) Accepted by HMRC	Created
Full Payment Submission Payment on 29 February (five employees) Accepted by HMRC	Friday, 15 April @ 10:28
Full Payment Submission Payment on 31 January (five employees) Accepted by HMRC	Sent to HMRC Friday, 15 April @ 10:28
Full Payment Submission Payment on 31 December (five employees) Accepted by HMRC	Accepted by HMRC Friday, 15 April @ 10:28
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 19th April 2017

If you discover an error in any of the year to date totals submitted in your final FPS or Additional FPS for 2016/17 and it is now after 19th April 2017, then <u>only</u> an **Earlier Year Update (EYU)** can be submitted.

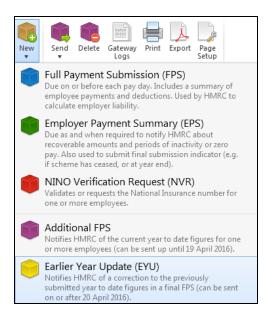
An EYU simply reports the adjustment made in the payroll as opposed to reporting restated year to date totals for the tax year to HMRC.

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 *2016/17 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	S EMPLOYER HMRC PAYMENTS		2 CIS				(2)	
	New New	Send V V V Send V Delete Gateway Eyu	ab Je						
				Submission Summary					
EYU		Employer Details							
Earlier Year Update with corrected year to date amounts for one employee.		PAYE Reference		e	74 / DHGGN78SP3				
		Accounts Office Reference		2	67PS00182500				
^{Created} Friday, 21 April @ 14:56		Mr Hammett Stanley							
Sent to HMRC		EMPLOYEE DETAILS							
Friday, 21 April @ 15:07		National Insurance number			(5430909B				
		Address line 1		1	.63 The Crescent				
Accepted by HMRC		Address line 2		L	ondonderry				
Friday, 21 April @ 15:07		Postcode		E	BT11 7BH				
		Date of birth		2	15 July, 1981				
		Gender		1	/lale				
		PAYMENT							
		Tax code		1	100L				
		Taxable pay		f	900.00				
		Tax		£	360.00				
		Student Loan deductions			0.00				
		Employee pension contribution (net pay arro	ingement)		0.00				
		Employee pension contribution			0.00				
		SPP			0.00				
		SAP		f	C.00				
		NI LETTERS AND VALUES (YEAR	TO DATE)						
		Table Gra	oss earnings	At LEL Fr	om LEL to PT	From PT to UEL	Employer NICs	Employee NICs	
		А	£900.00	£0.00	£0.00	£0.00	£124.20	£18.00	

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 2016/17 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:

PAYROLL	ANALYSIS	EMPLOYEES	EMPLOYER	HMR	C PAYMI	ENTS	RTI	PE	NSIONS	12	CIS			
New Employee	Edit Details	Automatic Enrolment		Payslips	Delete	P11 P11 V	P45 P45	P60 P60 ▼	P11D P11D	SLIN SLIN Coding Notices				
New		Yolanda S	cott				For		For Yolan	da Scott o	n HMRC	Stationery		
	Personal Employ For Yolanda Scott on Blank Paper										ICs, RTI	HR		
									View/Prin	t P60 Certi	ificates			
						Na	me M		Export P6) Certificat	tes to PD	F	Scott	
	Date of birth 26 Email P60 Certificates										•			
	Gender O Male Female													

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 2017. You must do this by no later than **31st May 2017.**

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

Print P60 Certificates	-	the second	And	
Select Select			BrightPay - One Per Page - A4 Blank Prints one P60 per page on blank A4 paper.	▼ Options ▼
All None	Бу▼	*		Show BrightPay Logo
🗹 🔮 Ronan Burton				Ignore Employees Not Paid In Tax Year
🗹 🚨 Adam Cabrera				

	P60 En	d of Yea	r Cer	tifica	ate 201	6/17					
This is a printed copy of an eP60											
you will need	this certificate in a safe place as it if you have to fill in a tax return. d it to make a claim for tax credits our claim.	It also helps you chec using the correct Nat and deducting the Insurance contribution	right rate of	nployer is e number National	By law you are & Customs abo taxed, even if yo	required to tell HM Revenue ut any income that is not fully u are not sent a tax return.					
s					Employer's ad	dress					
nployer Details	Tax year to 5 th April	2017			85 Main Stree Sutton	st 👘					
Employer's Details	Employer Name	Sweet Adeline Limit			SM1 9VB						
ш	Employer PAYE reference	674 / DHGGN78SP3	,								
	0	Scott		_							
Employee's Details	Surname Forenames or initials	Yolanda			Employee's ac						
nployee Details	National Insurance number	YH 79 92 11 A			Liverpool L11 4ZW						
5	Works / payroll number	264	Gender	F							
National Insurance Contributions In this employment	NIC Earnings at the Lower Earn table Limit (LEL) (where earning letter equal to or exceed the LE	s are to and including t	he Primary	up to and in	above the PT, cluding the Upper is Limit (UEL)	Employee's contributions due on all earnings above the PT					
ibuti mploy	A £5,	832	£2,232		£9,753	£1,170.31					
ional Insural Contributions											
C											
_											
this											
	Statutory Mater		£1,391.56		er Details nt Loan deduction	25					
Statutory Payments nduded in the pay 'li employment' figure b	Statutory Pater Shared Shared Pare		£0.00 £0.00		employment	£0					
Stat Payr ded in	Statutory Adop		£0.00								
Indu											
ą		Pay		Tax de	ducted	Certificate by Employer/ Paying Office:					
Pay and Income Tax Details	In previous employment(s)		20.00	£0.00		This form shows your total pay for Income Tax purposes in this employment for the					
and Incor ax Details	In this employment	£18	198.60	1R' denos	£1,437.80	year. Any overtime, bonus, commission, Statutory Sick					
ny ar Tax	Total for year	£18	198.60		£1,437.80	Pay, Statutory Maternity Pay, Statutory Paternity Pay,					
Ъ	Final tax code	1100L	T	hese figures sh your tax return,	ould be used for 🔶	Statutory Shared Parental Pay, and Statutory Adoption Pay is included.					