




	PAYROLL	ANALYSIS	EMPLOYEES	EMPLOYER	HMRC PAYMENTS	<b>RTI</b>	PENSIONS
				New Send Delete	Gateway Logs Print Export Page Setup	Full Payment Submission	
<b>Full Payment Submission</b> Payment on 31 March (five employees) <i>Accepted by HMRC</i>	<div style="text-align: center;">   <p>Contains the details of five employees paid on 31 March, for the month ending 31 March.</p> <p><i>Created</i> Thursday, 31 March @ 09:37</p> <hr/> <p><i>Sent to HMRC</i> Thursday, 31 March @ 09:38</p> <hr/> <p><i>Accepted by HMRC</i> Thursday, 31 March @ 09:38</p> </div>						
<b>Full Payment Submission</b> Payment on 29 February (five employees) <i>Accepted by HMRC</i>							
<b>Full Payment Submission</b> Payment on 31 January (five employees) <i>Accepted by HMRC</i>							
<b>Full Payment Submission</b> Payment on 31 December (five employees) <i>Accepted by HMRC</i>							
<b>Full Payment Submission</b> Payment on 30 November (five employees) <i>Accepted by HMRC</i>							
<b>Full Payment Submission</b> Payment on 31 October (five employees) <i>Accepted by HMRC</i>							
<b>Full Payment Submission</b> Payment on 30 September (five employees) <i>Accepted by HMRC</i>							

**Note:**  A pending submission is indicated by a blue cube

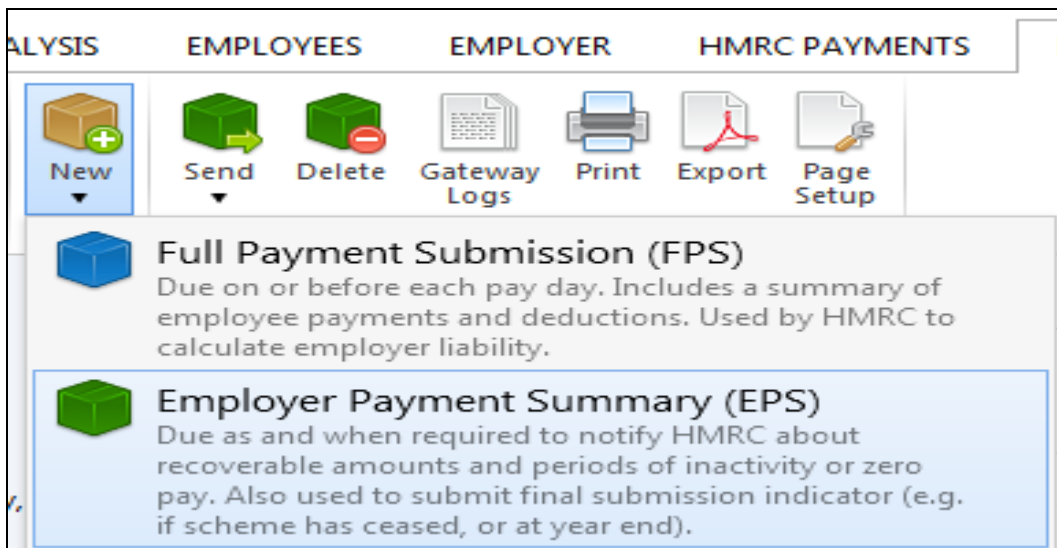
 A successfully completed submission is indicated by a green tick

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

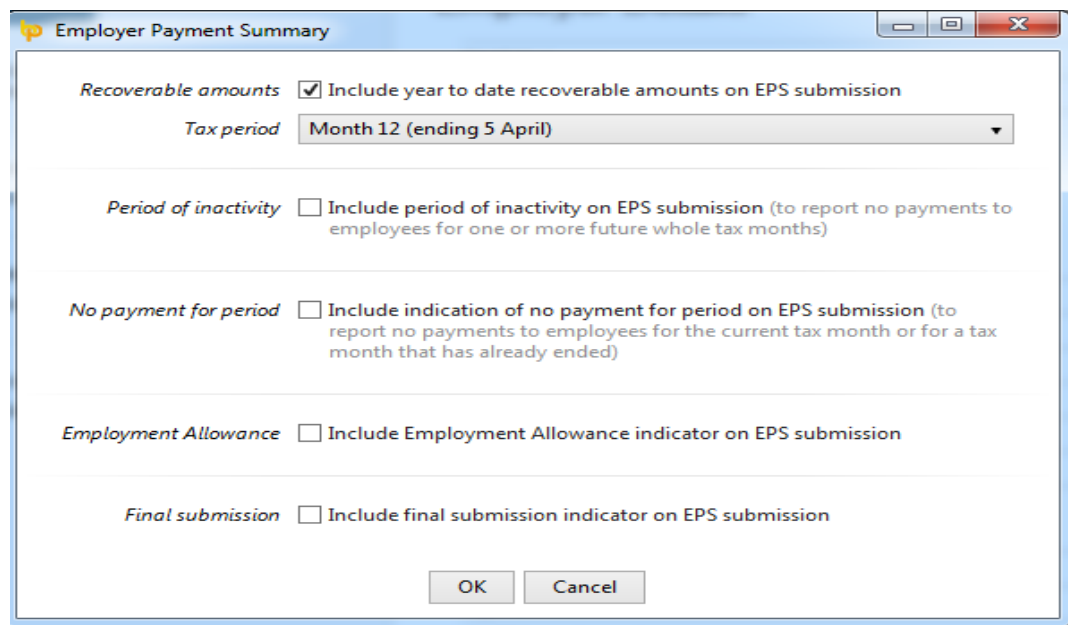
**Tip:** the EPS includes year to date CIS deductions suffered, review all tax periods to ensure CIS deductions suffered if relevant has been entered for each tax period.

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

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



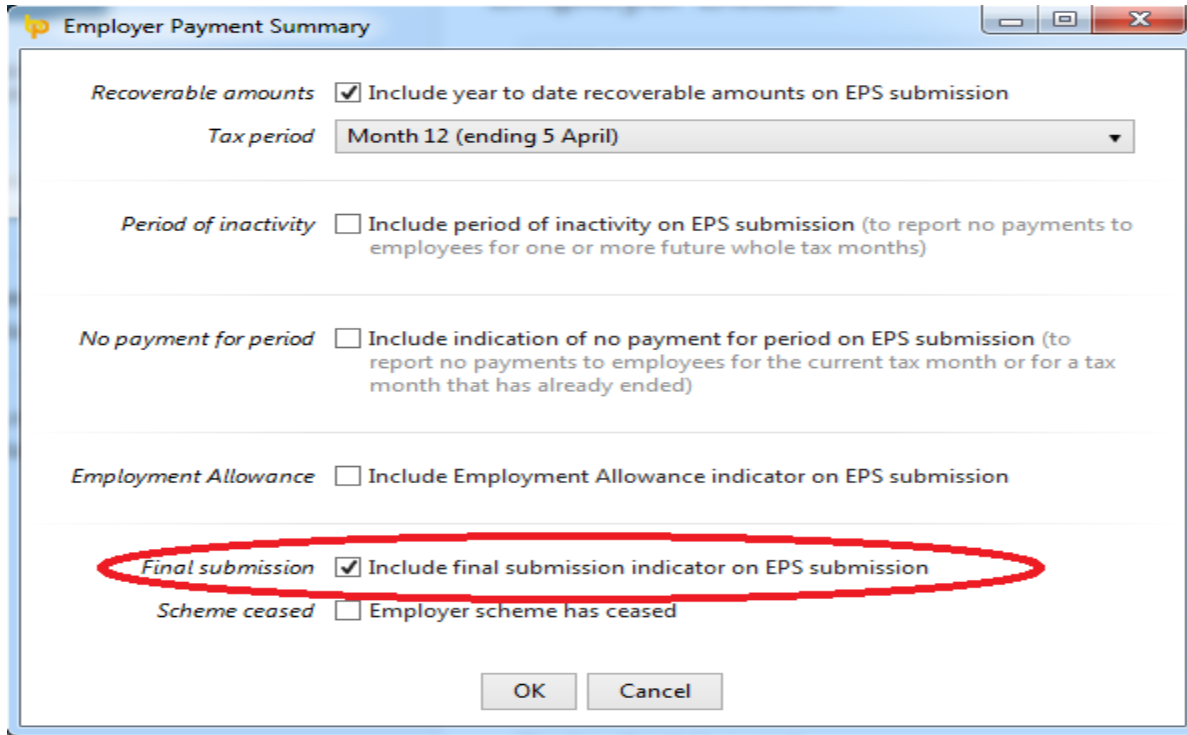
If there are recoverable amounts due, as per the **HMRC Payments** schedule, then this will automatically be indicated on the EPS:



**Please note:** If there are statutory recoverable amounts due to be reclaimed by the employer, please ensure the 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 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 dialog box titled "Employer Payment Summary". It contains several sections with checkboxes and a dropdown menu. The "Final submission" checkbox is highlighted with a red oval.

**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)

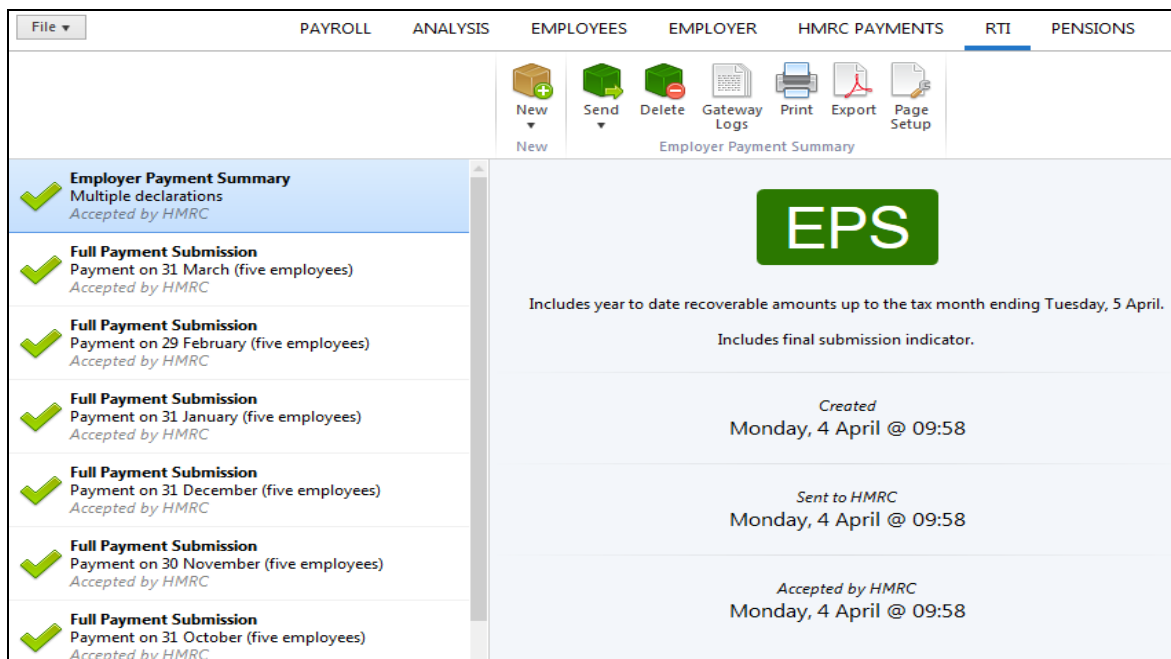
**Employment Allowance** ☐ Include Employment Allowance indicator on EPS submission

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

**Scheme ceased** ☐ Employer scheme has ceased

OK Cancel

- Submit to HMRC



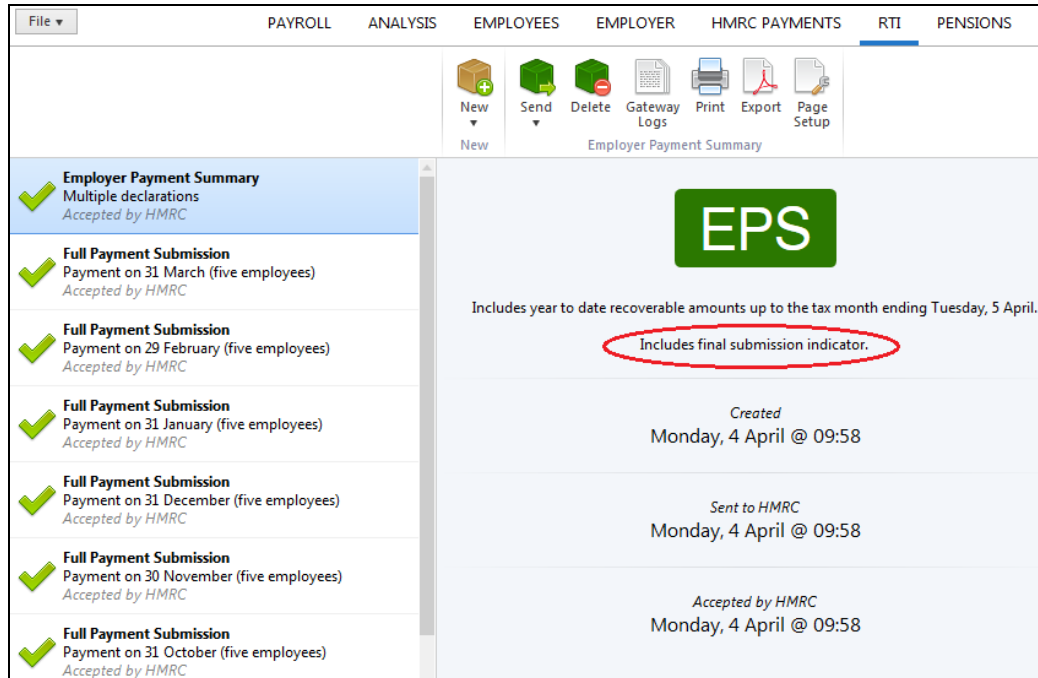
The image shows the BrightPay software interface. The top menu bar includes File, PAYROLL, ANALYSIS, EMPLOYEES, EMPLOYER, HMRC PAYMENTS, RTI, and PENSIONS. The RTI tab is selected. Below the menu bar, there are icons for New, Send, Delete, Gateway Logs, Print, Export, and Page Setup. The main area displays the "Employer Payment Summary" with a green "EPS" logo. The summary includes the following information:

- 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

On the left side, there is a list of "Full Payment Submission" entries, each marked with a green checkmark and "Accepted by HMRC".

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 20<sup>th</sup> April 2017

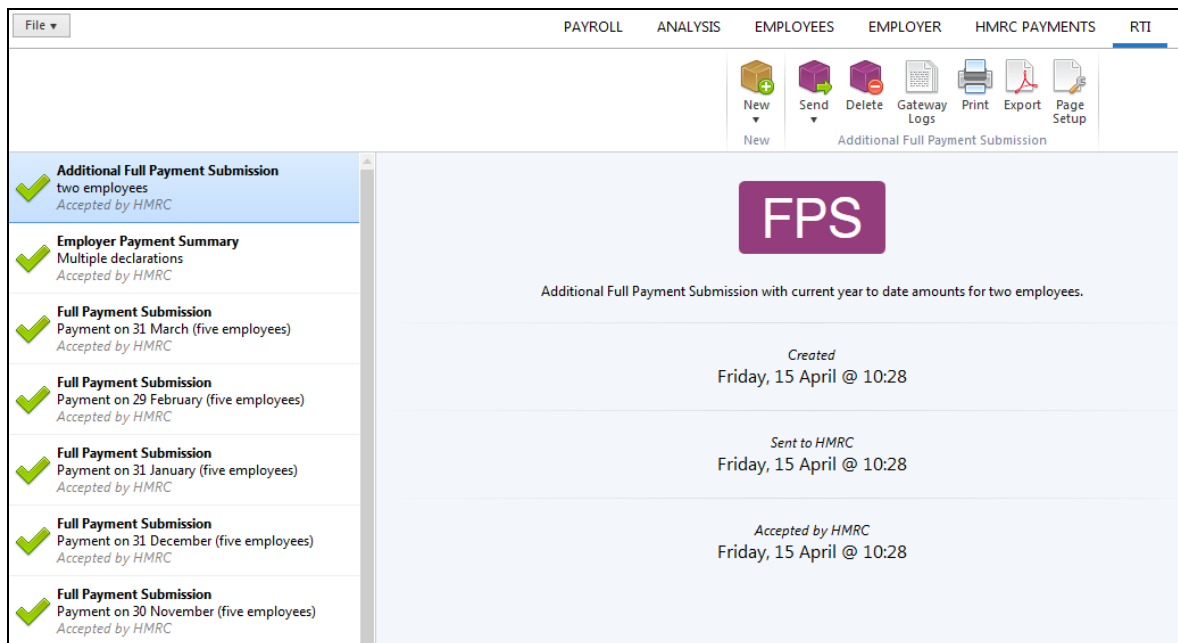
If an error is discovered in any FPS for 2016/17, then an **Additional Full Payment Submission (FPS)** can be submitted to HMRC up to and including 19th April 2017.

*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:



- 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 19<sup>th</sup> 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 only an **Earlier Year Update (EYU)** can be submitted.

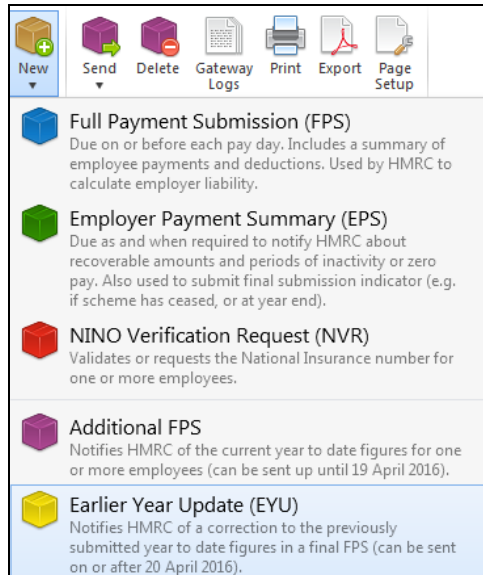
An EYU simply reports the adjustment made in the payroll as opposed to reporting restated year to date totals for the tax year to HMRC.

#### **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 **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:

**EYU**

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

Created  
Friday, 21 April @ 14:56

Sent to HMRC  
Friday, 21 April @ 15:07

Accepted by HMRC  
Friday, 21 April @ 15:07

**Submission Summary**    Submission XML

**Employer Details**

PAYE Reference: 674 / DHGON78SP3  
Accounts Office Reference: 267P500182500

**Mr Hammett Stanley**

**EMPLOYEE DETAILS**

National Insurance number: K54309090  
Address line 1: 163 The Crescent  
Address line 2: Londonderry  
Postcode: BT11 7BH  
Date of birth: 25 July, 1981  
Gender: Male

**PAYMENT**

Tax code: 1100L  
Taxable pay: £900.00  
Tax: £360.00  
Student Loan deductions: £0.00  
Employee pension contribution (net pay arrangement): £0.00  
Employee pension contribution: £0.00  
SPP: £0.00  
SAP: £0.00

**NI LETTERS AND VALUES (YEAR TO DATE)**

Table	Gross earnings	At LEL	From LEL to PT	From PT to UEL	Employer NICs	Employee NICs
A	£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.

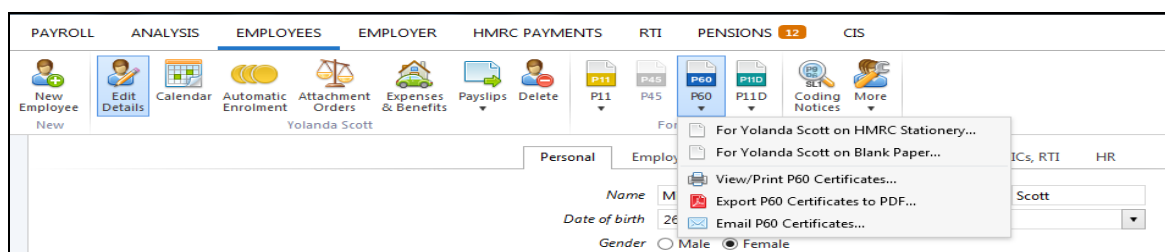
## 5. Issue P60s to your employees

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:



**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 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

Select All Select None Select By ▼

✓ Ronan Burton

✓ Adam Cabrera

BrightPay - One Per Page - A4 Blank  
Prints one P60 per page on blank A4 paper.

Options ▼

☐ Show BrightPay Logo

☐ Ignore Employees Not Paid In Tax Year

## P60 End of Year Certificate 2016/17

*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		Employer's address
Tax year to 5 <sup>th</sup> April	2017	85 Main Street Sutton SM1 9VB
Employer Name	Sweet Adeline Limited	
Employer PAYE reference	674 / DHGQN78SP3	

Employee's Details		Employee's address
Surname	Scott	92 Highfield Road Liverpool L11 4ZW
Forenames or initials	Yolanda	
National Insurance number	YH 79 92 11 A	
Works / payroll number	264	
Gender	F	

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	£5,832	£2,232	£9,753	£1,170.31

Statutory Payments		Other Details
Statutory Maternity Pay	£1,391.56	Student Loan deductions in this employment
Statutory Paternity Pay	£0.00	
Shared Shared Parental Pay	£0.00	
Statutory Adoption Pay	£0.00	

Pay		Tax deducted	
In previous employment(s)	£0.00		£0.00
In this employment	£18,198.60		£1,437.80
Total for year	£18,198.60		£1,437.80
Final tax code	1100L	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.