



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 2026.



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 but when all payslips are finalised for pay period this is indicated by a tick.



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.

PAYROLL ANALYSIS EMPLOYEES EMPLOYER HMRC **RTI** PENSIONS

New Logs Receipt Export or Share More

Submission Status	Description	Created	Sent to HMRC	Accepted by HMRC
✓	Full Payment Submission Payment on 31 March (seven employees) Accepted by HMRC			
✓	Full Payment Submission Payment on 28 February (seven employees) Accepted by HMRC			
✓	Full Payment Submission Payment on 31 January (seven employees) Accepted by HMRC			
✓	Full Payment Submission Payment on 31 December (seven employees) Accepted by HMRC			
✓	Full Payment Submission Payment on 30 November (seven employees) Accepted by HMRC			
✓	Full Payment Submission Payment on 31 October (seven employees) Accepted by HMRC			
✓	Full Payment Submission Payment on 30 September (seven employees) Accepted by HMRC			
✓	Full Payment Submission Payment on 31 August (seven employees) Accepted by HMRC			
✓	Full Payment Submission Payment on 31 July (seven employees) Accepted by HMRC			

FPS

Contains the details of seven employees paid on 31 March, for the month ending 31 March.

Created
Friday, 6 March @ 07:37

Sent to HMRC
Friday, 6 March @ 07:38

Accepted by HMRC
Friday, 6 March @ 07:38

Submission Summary [Submission XML](#)

Employer Details

Name	ABC Joinery Ltd
PAYE Reference	978 / KSUR0ISSUR
Accounts Office Reference	701PW94038652
Self-Assessment UTR	6205590607

Jenette Whitley

EMPLOYEE DETAILS

National Insurance number	YT764875C
Address line 1	192 Main Street
Address line 2	Lincoln
Postcode	LN4 8MC
Date of birth	20 November 1967
Gender	Female
Payroll ID	EESWGZ

PAYMENT

Payment frequency	Monthly
Payment date	31 March 2026

Ensure all FPS submissions have been submitted successfully before proceeding.

Note:  A pending submission is indicated by a cube

 A successfully completed submission is indicated by a 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.

PAYROLL ANALYSIS EMPLOYEES EMPLOYER **HMRC** RTI PENSIONS










Tax Month Ending 5 April 2026

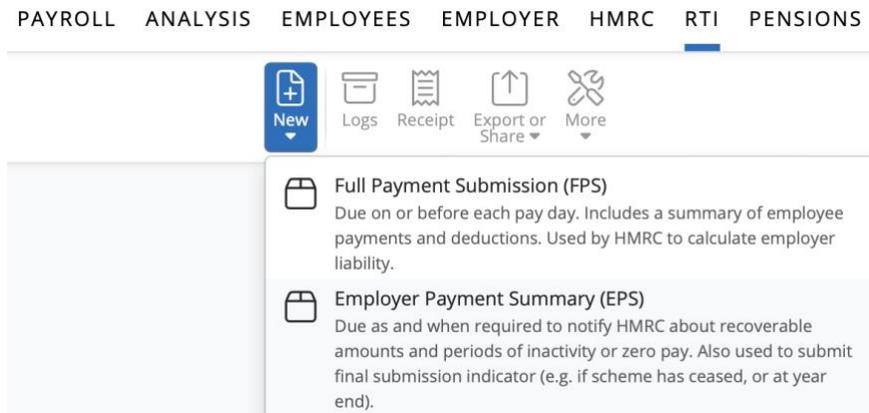
Tax		National Insurance		Year to Date	
Gross tax	£9,733.35	Employee NICs	£1,690.67	Due in previous months	£190,017.14
Received from HMRC to refund tax	£ 0.00	Employer NICs	£5,522.92	Paid in previous months	£0.00
Gross Student Loan deductions	£0.00	Total statutory pay recovered	£0.00	Shortfall	£190,017.14
Gross Postgraduate Loan deductions	£327.00	Total statutory pay NIC compensation	£0.00	Carry over shortfall into this month	Yes
Gross CIS deductions	£ 4325.00	Received from HMRC to pay statutory pay	£ 0.00	Adjustment	£ 0.00
CIS deductions suffered	£ 0.00	Employment Allowance claim	Enable	Net Adjustment	£190,017.14
Net Income Tax	£14,385.35	Apprenticeship Levy	Enable		
		Net NICs	£7,213.59		

Amount due £ 211,616.08 → Amount paid £ 0.00 Payment date 

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:

Create Employer Payment Summary

Select which declarations to include in the submission.

Include year to date recoverable amounts

Use amounts from tax period

Month 12 (ending 5 April) ▼

Include period of inactivity declaration

Include declaration of no payment for period

Include Employment Allowance indicator

Include bank account details

Include final submission indicator

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:

Create Employer Payment Summary ✕

Select which declarations to include in the submission.

Include year to date recoverable amounts

Use amounts from tax period

Month 12 (ending 5 April)
▼

Include period of inactivity declaration

Include declaration of no payment for period

Include Employment Allowance indicator

Include bank account details

Include final submission indicator

Indicate that PAYE scheme has ceased

Cancel
Create

- Submit to HMRC:

PAYROLL
ANALYSIS
EMPLOYEES
EMPLOYER
HMRC
RTI


New


Logs


Receipt


Export or Share


More

<div style="display: flex; align-items: center;"> ✓ <div> <p>Employer Payment Summary</p> <p>Multiple declarations</p> <p><i>Accepted by HMRC</i></p> </div> </div>	<h1 style="margin: 0;">EPS</h1> <p style="font-size: 0.8em; margin-top: 10px;">Includes year to date recoverable amounts up to the tax month ending Sunday, 5 April. Includes final submission indicator.</p> <hr/> <p style="font-size: 0.8em; margin: 0;">Created Friday, 6 March @ 07:52</p> <hr/> <p style="font-size: 0.8em; margin: 0;">Sent to HMRC Friday, 6 March @ 07:52</p> <hr/> <p style="font-size: 0.8em; margin: 0;">Accepted by HMRC Friday, 6 March @ 07:52</p>	<p>Employer Details</p> <hr/> <p><i>Name</i></p> <hr/> <p><i>PAYE Reference</i></p> <hr/> <p><i>Accounts Office Reference</i></p> <hr/> <p><i>Corporation Tax Reference</i></p> <hr/> <p>Recoverable Amount</p> <hr/> <p><i>Tax month</i></p> <hr/> <p><i>SMP recovered</i></p> <hr/> <p><i>SPP recovered</i></p>
<div style="display: flex; align-items: center;"> ✓ <div> <p>Full Payment Submission</p> <p>Payment on 31 March (seven employees)</p> <p><i>Accepted by HMRC</i></p> </div> </div>		
<div style="display: flex; align-items: center;"> ✓ <div> <p>Full Payment Submission</p> <p>Payment on 28 February (seven employees)</p> <p><i>Accepted by HMRC</i></p> </div> </div>		
<div style="display: flex; align-items: center;"> ✓ <div> <p>Full Payment Submission</p> <p>Payment on 31 January (seven employees)</p> <p><i>Accepted by HMRC</i></p> </div> </div>		
<div style="display: flex; align-items: center;"> ✓ <div> <p>Full Payment Submission</p> <p>Payment on 31 December (seven employees)</p> <p><i>Accepted by HMRC</i></p> </div> </div>		
<div style="display: flex; align-items: center;"> ✓ <div> <p>Full Payment Submission</p> </div> </div>		

If reviewing the 2025/26 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 displays the BrightPay interface for reviewing an Employer Payment Summary (EPS). The navigation menu at the top includes PAYROLL, ANALYSIS, EMPLOYEES, EMPLOYER, HMRC, and RTI. Below the menu are icons for New, Logs, Receipt, Export or Share, and More. The main content area is divided into three sections:

- Left Sidebar:** A list of payment submissions, each with a checkmark and the text "Accepted by HMRC". The items are:
 - Employer Payment Summary (Multiple declarations)
 - Full Payment Submission (Payment on 31 March (seven employees))
 - Full Payment Submission (Payment on 28 February (seven employees))
 - Full Payment Submission (Payment on 31 January (seven employees))
 - Full Payment Submission (Payment on 31 December (seven employees))
 - Full Payment Submission
- Central Main Area:** The selected EPS details, including:
 - EPS** title
 - Description: "Includes year to date recoverable amounts up to the tax month ending Sunday, 5 April. Includes final submission indicator." (A red arrow points to this text)
 - Created:** Friday, 6 March @ 07:52
 - Sent to HMRC:** Friday, 6 March @ 07:52
 - Accepted by HMRC:** Friday, 6 March @ 07:52
- Right Sidebar:** "Employer Details" and "Recoverable Amounts" sections, each with a list of references and amounts.

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

If an error is discovered in any FPS for 2025/26 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 **2025/26 BrightPay** select **Additional FPS** from the **New** menu:

PAYROLL ANALYSIS EMPLOYEES EMPLOYER HMRC RTI PENSIONS

New Logs Receipt Export or Share More

EPS

ite recoverable amounts up to 5 April. Includes final submission

Created
Friday, 6 March @ 07:52

Sent to HMRC
Friday, 6 March @ 07:52

Accepted by HMRC
Friday, 6 March @ 07:52

- 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:

Create Additional FPS ✕

Select the employees that you need to send the current year-to-date 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"/> Jenette Whitley	Month 12 (ending 31 March 2026)	31 Mar 2026	No reason provided ▼
<input checked="" type="checkbox"/> Jessica Smith	Month 12 (ending 31 March 2026)	31 Mar 2026	No reason provided ▼
<input checked="" type="checkbox"/> Karina Calderon	Month 12 (ending 31 March 2026)	31 Mar 2026	No reason provided ▼
<input checked="" type="checkbox"/> Nolan Montoya	Month 12 (ending 31 March 2026)	31 Mar 2026	No reason provided ▼
<input checked="" type="checkbox"/> Richard Murray	Month 12 (ending 31 March 2026)	31 Mar 2026	No reason provided ▼
<input checked="" type="checkbox"/> Tarik Clark	Month 12 (ending 31 March 2026)	31 Mar 2026	No reason provided ▼
<input checked="" type="checkbox"/> Yeo Le	Month 12 (ending 31 March 2026)	31 Mar 2026	No reason provided ▼

7 of 7 employees selected

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

PAYROLL ANALYSIS EMPLOYEES EMPLOYER HMRC RTI 1

New
 Logs
 Receipt
 Export or Share
 More

Additional Full Payment Submission Seven employees <i>Ready to send</i>	<h2 style="margin: 0;">FPS</h2> <p style="margin: 5px 0;">Additional Full Payment Submission with current year to date amounts for seven employees.</p> <hr/> <p style="margin: 5px 0;"><i>Created</i> Friday, 6 March @ 07:56</p> <hr/> <p style="margin: 5px 0;"><i>Send to HMRC</i></p> <p style="margin: 5px 0;">Send Now</p>	<p>Employer Details</p> <hr/> <p><i>Name</i></p> <hr/> <p><i>PAYE Reference</i></p> <hr/> <p><i>Accounts Office Reference</i></p> <hr/> <p><i>Self-Assessment UTR</i></p> <hr/> <p>Jenette Whitley</p> <hr/> <p>EMPLOYEE DETAILS</p> <hr/> <p><i>National Insurance number</i></p>
<p>✓ Employer Payment Summary Multiple declarations <i>Accepted by HMRC</i></p>		
<p>✓ Full Payment Submission Payment on 31 March (seven employees) <i>Accepted by HMRC</i></p>		
<p>✓ Full Payment Submission Payment on 28 February (seven employees) <i>Accepted by HMRC</i></p>		
<p>✓ Full Payment Submission Payment on 31 January (seven employees) <i>Accepted by HMRC</i></p>		

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

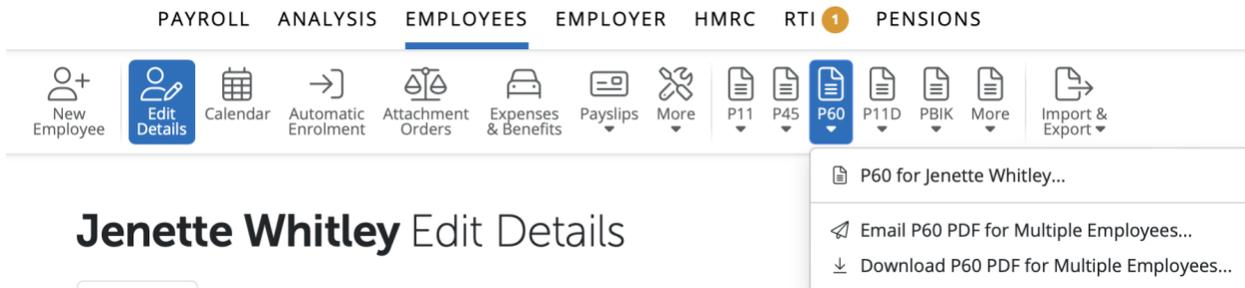
BrightPay facilitates the printing and emailing of P60s on an individual basis or in a batch.

BrightPay will generate the P60 in 2 formats, depending on your requirements:

- 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 5th 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 5th April 2026. You must do this by no later than **31st May 2026**.

Select Email/Download P60 PDF for Multiple Employees, select the employees and Email or Download the P60s.

P60

Jenette Whitley

End of Year Certificate 2025/26

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 and Universal Credit 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 and Customs about any income that is not fully taxed, even if you are not sent a tax return.

EMPLOYER DETAILS		EMPLOYEE DETAILS	
<i>Name</i> ABC Joinery Ltd	<i>Address</i> 63 Manchester Road Kingston upon Thames KT7 8KH	<i>Surname</i> Whitley	<i>National Insurance number</i> YT 76 48 75 C
<i>PAYE reference</i> 978/K5UR0ISSUR		<i>Forename(s)</i> Jenette	<i>Address</i> 192 Main Street Lincoln LN4 8MC
		<i>Works/payroll number</i> 524187	

PAY AND INCOME TAX DETAILS			
	Pay	Tax deducted	<i>Final tax code</i>
In previous employment(s)	£0.00	£0.00	1257L
In this employment	£6,161.52	£0.00	The 'In this employment' figures should be used for your tax return, if you get one.
Total for year	£6,161.52	£0.00	

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 contributions due on all earnings above the PT
A	£0	£0	£0	£0.00

STATUTORY PAYMENTS		OTHER DETAILS	
Included in the pay 'In this employment' figure above.		Amounts relate to this employment only.	
Statutory Maternity Pay	£0.00	Student Loan deductions	£0.00
Statutory Paternity Pay	£0.00	Postgraduate Loan deductions	£0.00
Statutory Shared Parental Pay	£0.00		
Statutory Adoption Pay	£0.00		
Statutory Parental Bereavement Pay	£0.00		
Statutory Neonatal Care Pay	£0.00		

Certificate by Employer/Paying Office – do not destroy. This form shows your total pay for Income Tax purposes in this employment for the year. Any overtime, bonus, commission etc., statutory sick pay or statutory parenting pay is included.