



Ensure all FPS submissions have been submitted 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 ▾ PAYROLL ANALYSIS EMPLOYEES EMPLOYER HMRC PAYMENTS RTI PENSIONS CIS 

Month Ending 5 April, 2025

Tax	Amount	NICs	Amount	Year to Date	Amount
Gross Tax	£0.00	Employee NICs	£0.00	Due in previous months	£4,364.72
Received from HMRC to refund tax	£ 0.00	Employer NICs	£0.00	Paid in previous months	£0.00
Gross CIS deductions	£0.00	SMP Recovered + NIC Compensation	£0.00	Shortfall	£4,364.72
CIS deductions suffered	£ 0.00	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
Gross Postgraduate Loan deductions	£0.00	ShPP Recovered + NIC Compensation	£0.00	Net adjustment	£4,364.72
Net Income Tax	£0.00	SPBP Recovered + NIC Compensation	£0.00		
		Received from HMRC to pay Statutory Pay	£ 0.00		
		Employment Allowance claim	Enable...		
		Apprenticeship Levy	Enable...		
		Net NICs	£0.00		

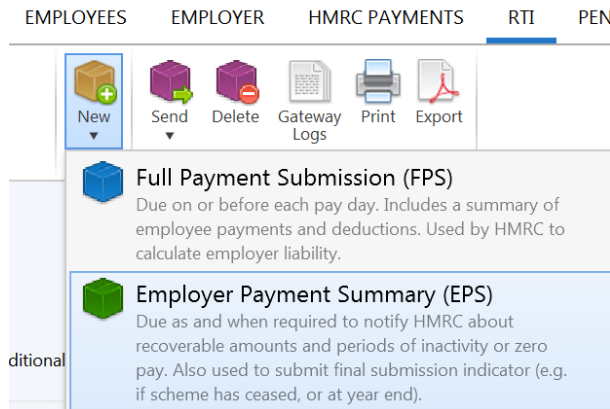
Amount due £4,364.72  Amount paid £ 0.00 Payment date

3,208.31

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:

The screenshot shows a dialog box titled 'Employer Payment Summary' with a close button (X) in the top right corner. The dialog contains several sections with checkboxes and a dropdown menu:

- Recoverable amounts** Include year to date recoverable amounts on EPS submission
- Tax period** Month 12 (ending 5 April) [dropdown menu]
- 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 / De Minimis State Aid declaration on EPS submission
- Final submission** Include final submission indicator on EPS submission

At the bottom of the dialog are two buttons: 'OK' and 'Cancel'.

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:

Employer Payment Summary

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 / De Minimis State Aid declaration on EPS submission

Final submission Include final submission indicator on EPS submission

Scheme ceased Employer scheme has ceased

OK Cancel

- Submit to HMRC:

File PAYROLL ANALYSIS EMPLOYEES EMPLOYER HMRC PAYMENTS RTI PENSIONS

New Send Delete Gateway Logs Print Export
New Employer Payment Summary

Employer Payment Summary
Multiple declarations
Accepted by HMRC

Full Payment Submission
Payment on 31 March (nine employees)
Accepted by HMRC

Full Payment Submission
Payment on 28 February (nine employe...
Accepted by HMRC

Full Payment Submission
Payment on 31 January (nine employees)
Accepted by HMRC

Full Payment Submission
Payment on 31 December (nine emplo...
Accepted by HMRC

Full Payment Submission
Payment on 30 November (nine emplo...
Accepted by HMRC

Full Payment Submission
Payment on 31 October (nine employe...
Accepted by HMRC

EPS

Includes year to date recoverable amounts up to the tax month ending Friday, 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 2024/25 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 navigation bar with tabs for PAYROLL, ANALYSIS, EMPLOYEES, EMPLOYER, HMRC PAYMENTS, RTI (selected), PENSIONS, and CIS. Below the navigation bar is a toolbar with icons for New, Send, Delete, Gateway Logs, Print, and Export. The main content area is divided into two sections. On the left, there is a sidebar with a list of submissions, each with a green checkmark and the text 'Accepted by HMRC'. The top item is 'Employer Payment Summary' with subtext 'Multiple declarations'. Below it are several 'Full Payment Submission' items with their respective dates and employee counts. On the right, the 'Employer Payment Summary' details are shown. It features a large green box with the text 'EPS'. Below this, it states 'Includes year to date recoverable amounts up to the tax month ending Friday, 5 April.' and 'Includes final submission indicator.' (the latter is circled in red). The submission history shows it was 'Created' on 4 April @ 09:58, 'Sent to HMRC' on 4 April @ 09:58, and 'Accepted by HMRC' on 4 April @ 09:58.

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

If an error is discovered in any FPS for 2024/25 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 **2024/25 BrightPay** select **Additional FPS** from the **New** menu:

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

The screenshot shows the BrightPay software interface with the 'RTI 1' tab selected. The top navigation bar includes 'PAYROLL', 'ANALYSIS', 'EMPLOYEES', 'EMPLOYER', 'HMRC PAYMENTS', 'RTI 1', and 'PENSIONS'. Below the navigation bar are icons for 'New', 'Send', 'Delete', 'Gateway Logs', 'Print', and 'Export'. The main content area displays a list of submissions on the left and details for the selected 'Additional Full Payment Submission' on the right. The submission is for four employees and is ready to be sent. The details include the creation date and time (15 April @ 10:28) and a 'Send Now' button.

Submission Type	Status	Details
Additional Full Payment Submission	Ready to send	Four employees
Employer Payment Summary	Accepted by HMRC	Multiple declarations
Full Payment Submission	Accepted by HMRC	Payment on 31 March (nine employees)
Full Payment Submission	Accepted by HMRC	Payment on 28 February (nine employees)
Full Payment Submission	Accepted by HMRC	Payment on 31 January (nine employees)

Additional Full Payment Submission
 Four employees
 Ready to send

Employer Payment Summary
 Multiple declarations
 Accepted by HMRC

Full Payment Submission
 Payment on 31 March (nine employees)
 Accepted by HMRC

Full Payment Submission
 Payment on 28 February (nine employees)
 Accepted by HMRC

Full Payment Submission
 Payment on 31 January (nine employees)
 Accepted by HMRC

FPS

Additional Full Payment Submission with current year to date amounts for four employees.

Created
 15 April @ 10:28

Send to HMRC
 Send Now

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

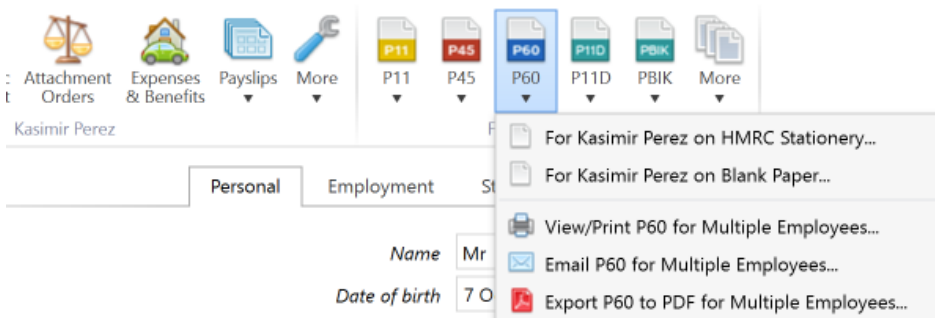
BrightPay facilitates the printing and emailing of P60s on an individual basis or in a batch.

BrightPay will generate the P60 in 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.

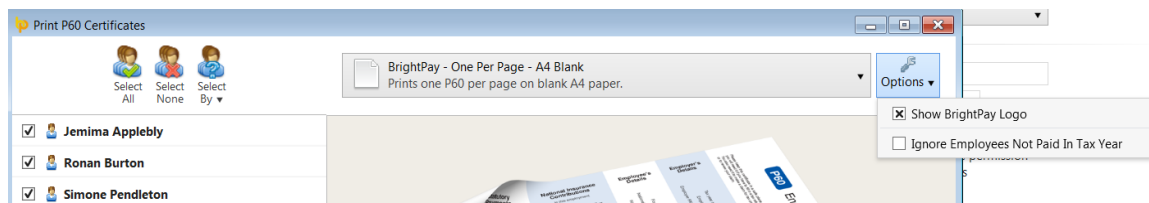
- Select an employee who is in active employment as at 5th April from the left hand listing
- Click the **P60 tab** and simply select the P60 option you require:



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 2025. You must do this by no later than **31st May 2025**.

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 2024/25***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 th April	2025	Employer's address 23 North Street Guildford GU8 5LQ
	Employer Name	Pint Ltd	
	Employer PAYE reference	756 / 5GTJ8044RC	

Employee's Details	Surname	Perez	Employee's address 11 Green Lane Preston PR16 2CC		
	Forenames or initials	Kasimir			
	National Insurance number	AE 32 68 96 D			
	Works / payroll number	57347		Gender	M

Pay and Income Tax Details		<i>Pay</i>	<i>Tax deducted</i>	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, Statutory Adoption Pay and Statutory Parental Bereavement Pay is included.
	In previous employment(s)	£0.00	£0.00	
	In this employment	£36,916.66	£4,867.40	
	Total for year	£36,916.66	£4,867.40	
	Final tax code	1257L	<i>*R denotes refund</i> These figures should be used for your tax return, if you get one.	

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	£1,066	£1,030	£6,282	£1,073.34

Statutory Payments	Statutory Maternity Pay	£0.00	Other Details In this employment		
	Statutory Paternity Pay	£0.00			
	Statutory Shared Parental Pay	£0.00		Student Loan deductions	£0
	Statutory Adoption Pay	£0.00		Postgraduate Loan deductions	£0
	Statutory Parental Bereavement Pay	£0.00			