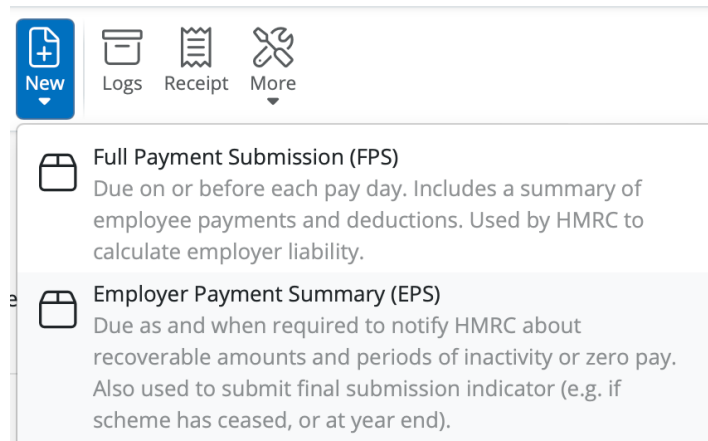


3. Prepare the final End of Year EPS

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 / De Minimis State Aid declaration
- Include bank account details
To include bank account details, you must have added at least one employer bank account.
- Include final submission indicator

Cancel Create

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 / De Minimis State Aid declaration

Include bank account details
To include bank account details, you must have added at least one employer bank account.

Include final submission indicator

Indicate that PAYE scheme has ceased

Cancel
Create

- Submit to HMRC:

PAYROLL
ANALYSIS
EMPLOYEES
EMPLOYER
HMRC
RTI
PENSIONS

New
 Logs
 Receipt
 More

<div style="display: flex; align-items: center;"> ✓ <div> <p>Employer Payment Summary</p> <p>Multiple declarations</p> <p><small>Accepted by HMRC</small></p> </div> </div>	<h2 style="margin: 0;">EPS</h2> <p style="font-size: 0.8em; margin: 5px 0;">Includes year to date recoverable amounts up to the tax month ending Saturday, 5 April. Includes final submission indicator.</p> <hr/> <p style="font-size: 0.8em; margin: 5px 0;"><i>Created</i></p> <p style="font-size: 0.8em; margin: 5px 0;">Monday, 10 March @ 19:49</p> <hr/> <p style="font-size: 0.8em; margin: 5px 0;"><i>Sent to HMRC</i></p> <p style="font-size: 0.8em; margin: 5px 0;">Monday, 10 March @ 19:49</p> <hr/> <p style="font-size: 0.8em; margin: 5px 0;"><i>Accepted by HMRC</i></p> <p style="font-size: 0.8em; margin: 5px 0;">Monday, 10 March @ 19:49</p>	<h3 style="margin: 0;">Employer Details</h3> <hr/> <p style="font-size: 0.8em; margin: 5px 0;"><i>Name</i></p> <hr/> <p style="font-size: 0.8em; margin: 5px 0;"><i>PAYE Reference</i></p> <hr/> <p style="font-size: 0.8em; margin: 5px 0;"><i>Accounts Office Reference</i></p> <hr/> <p style="font-size: 0.8em; margin: 5px 0;"><i>Corporation Tax Reference</i></p> <hr/> <h3 style="margin: 0;">Recoverable Amounts (Year)</h3> <hr/> <p style="font-size: 0.8em; margin: 5px 0;"><i>Tax month</i></p> <hr/> <p style="font-size: 0.8em; margin: 5px 0;"><i>SMP recovered</i></p> <hr/> <p style="font-size: 0.8em; margin: 5px 0;"><i>SPP recovered</i></p>
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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**:

<p>✓ Employer Payment Summary Multiple declarations <i>Accepted by HMRC</i></p>	<h1>EPS</h1> <p>Includes year to date recoverable amounts up to the tax month ending Saturday, 5 April. Includes final submission indicator.</p> <hr/> <p><i>Created</i> Monday, 10 March @ 19:49</p> <hr/> <p><i>Sent to HMRC</i> Monday, 10 March @ 19:49</p> <hr/> <p><i>Accepted by HMRC</i> Monday, 10 March @ 19:49</p>
<p>✓ Full Payment Submission Payment on 31 March (three employees) <i>Accepted by HMRC</i></p>	
<p>✓ Full Payment Submission Payment on 28 February (three employees) <i>Accepted by HMRC</i></p>	
<p>✓ Full Payment Submission Payment on 30 April (three employees) <i>Accepted by HMRC</i></p>	

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:

The screenshot shows the RTI menu in BrightPay. The menu items are: New, Logs, Receipt, and More. The 'New' dropdown menu is open, showing the following options:

- 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"/> Grayson Taylor	Month 12 (ending 31 March 2025)	31 Mar 2025	This is a correction to an earlier submission
<input checked="" type="checkbox"/> Mia Clark	Month 12 (ending 31 March 2025)	31	- Select -
<input checked="" type="checkbox"/> Mia Cox	Month 12 (ending 31 March 2025)	31	<input checked="" type="checkbox"/> No reason provided <input type="checkbox"/> I have a reasonable excuse <input type="checkbox"/> This is a correction to an earlier submission <input type="checkbox"/> I am paying an employee based on their work on the day (for example, harvest workers paid based on how much they pick) <input type="checkbox"/> I am paying an employee an expense or benefit where National Insurance contributions are due, but not Income Tax, through payroll <input type="checkbox"/> I am an overseas employer paying an expat employee, or I pay them through a third party <input type="checkbox"/> I am paying an employee in shares at less than market value <input type="checkbox"/> I am making any other non-cash payment (for example, vouchers or credit tokens) to an employee

3 of 3 employees selected

[Cancel](#) [Create](#)

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

PAYROLL ANALYSIS EMPLOYEES EMPLOYER HMRC RTI 1 PENSIONS

New Logs Receipt More

Additional Full Payment Submission
Three employees
Ready to send

- Employer Payment Summary**
Multiple declarations
Accepted by HMRC
- Full Payment Submission**
Payment on 31 March (three employees)
Accepted by HMRC
- Full Payment Submission**
Payment on 28 February (three employees)
Accepted by HMRC
- Full Payment Submission**
Payment on 30 April (three employees)

FPS

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

Created
Monday, 10 March @ 19:55

Send to HMRC

[Send Now](#)

Employer Details

Name

PAYE Reference

Accounts Office Reference

Self-Assessment UTR

Grayson Taylor

EMPLOYEE DETAILS

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, downloading and emailing of P60s on an individual basis or in a batch.

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**.

P60

Grayson Taylor

End of Year Certificate 2024/25

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	
Name	Address	Surname	National Insurance number
Firewax Factory	1 New Road	Taylor	CH 30 07 66 D
PAYE reference	ENfield	Forename(s)	Address
003/2XOKYVTLK6	Middlesex	Grayson	37 The Drive
	EN19 7DG	Works/payroll number	Dorchester
		6430	Dorset
			DT18 2DZ

PAY AND INCOME TAX DETAILS			
	Pay	Tax deducted	Final tax code
In previous employment(s)	£0.00	£0.00	1257L
In this employment	£10,733.34	£0.00	The 'in this employment' figures should be used for your tax return, if you get one.
Total for year	£10,733.34	£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	£1,066	£1,030	£6,282	£549.66

STATUTORY PAYMENTS	OTHER DETAILS
Included in the pay 'in this employment' figure above.	Amounts relate to this employment only.
Statutory Maternity Pay	Statutory Maternity Pay
£0.00	£0.00
Statutory Paternity Pay	Postgraduate Loan deductions
£0.00	£434.00
Statutory Shared Parental Pay	
£0.00	
Statutory Adoption Pay	
£0.00	
Statutory Parental Bereavement 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, Statutory Maternity Pay, Statutory Paternity Pay, Statutory Shared Parental Pay, Statutory Parental Bereavement Pay or Statutory Adoption Pay is included.