




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.

PAYROLL

ANALYSIS

EMPLOYEES

EMPLOYER

HMRC PAYMENTS

RTI

PENSIONS

CIS

Previous Month

Next Month

Switch To Quarterly Schedule

Additional Amounts

P30

Pay HMRC

P32

Employment Allowance Reports

Month Ending 5 April, 2022

Tax	NICs	Year to Date
Gross Tax £877.40	Employee NICs £558.48	Due in previous months £2,146.46
Received from HMRC to refund tax £ 0.00	Employer NICs £675.36	Paid in previous months £0.00
Gross CIS deductions £0.00	SMP Recovered + NIC Compensation £0.00	Shortfall £2,146.46
CIS deductions suffered £ 200.00	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 £2,146.46
Net Income Tax £677.40	SPBP Recovered + NIC Compensation £0.00	
	Received from HMRC to pay Statutory Pay £ 0.00	
	Employment Allowance claim £ 675.36	
	Apprenticeship Levy <a href="#">Enable...</a>	
	Net NICs £558.48	

Amount due £3,382.34

Amount paid £ 3,382.34

Payment date 1 April, 2022

Save Changes

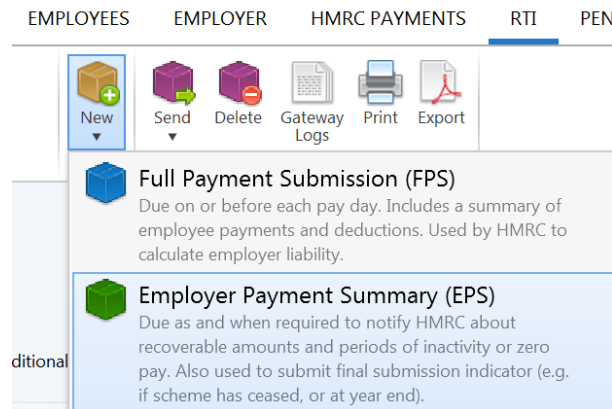
Cancel Changes

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 image shows a dialog box titled 'Employer Payment Summary'. It contains several sections with checkboxes and a dropdown menu. The 'Recoverable amounts' section has a checked checkbox 'Include year to date recoverable amounts on EPS submission' and a dropdown menu 'Tax period' set to 'Month 12 (ending 5 April)'. The 'Period of inactivity' section has an unchecked checkbox 'Include period of inactivity on EPS submission (to report no payments to employees for one or more future whole tax months)'. The 'No payment for period' section has an unchecked checkbox '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)'. The 'Employment Allowance' section has an unchecked checkbox 'Include Employment Allowance indicator / De Minimis State Aid declaration on EPS submission'. The 'Final submission' section has an unchecked checkbox 'Include final submission indicator on EPS submission'. At the bottom are 'OK' and 'Cancel' buttons.

**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 employees)  
Accepted by HMRC

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

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

**Full Payment Submission**  
Payment on 30 November (nine employees)  
Accepted by HMRC

**Full Payment Submission**  
Payment on 31 October (nine employees)  
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 2021/22 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: File, PAYROLL, ANALYSIS, EMPLOYEES, EMPLOYER, HMRC PAYMENTS, RTI (selected), PENSIONS, and CIS. Below the navigation bar, there 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 icon and the text 'Accepted by HMRC'. The submissions are: 'Employer Payment Summary' (Multiple declarations), 'Full Payment Submission' (Payment on 31 March (nine employees)), 'Full Payment Submission' (Payment on 28 February (nine employees)), 'Full Payment Submission' (Payment on 31 January (nine employees)), 'Full Payment Submission' (Payment on 31 December (nine employees)), 'Full Payment Submission' (Payment on 30 November (nine employees)), and 'Full Payment Submission' (Payment on 31 October (nine employees)). On the right, there is a detailed view of the selected EPS submission. It features a large green box with the text 'EPS' in white. 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 details include: 'Created 4 April @ 09:58', 'Sent to HMRC 4 April @ 09:58', and 'Accepted by HMRC 4 April @ 09:58'.

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

If an error is discovered in any FPS for 2021/22 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 **2021/22 BrightPay** select **Additional FPS** from the **New** menu:


EMPLOYEES   EMPLOYER   HMRC PAYMENTS   RTI   PEN:


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 New  
 Send  
 Delete  
 Gateway Logs  
 Print  
 Export

 **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:

 Additional Full Payment Submission
 — □ ×

Select the employees that you need to send the current 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"/>  <b>Ronan Burton</b>	Month 12 (ending 31 Mar)	31 Mar 2022	Correction to earlier submission 
<input checked="" type="checkbox"/>  <b>Wade Galloway</b>	Month 12 (ending 31 Mar)	31 Mar 2022	No reason provided 
<input checked="" type="checkbox"/>  <b>Benedict Taylor</b>	Month 12 (ending 31 Mar)	31 Mar 2022	Correction to earlier submission 

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

The screenshot shows the BrightPay software interface. At the top, there is a navigation bar with tabs: File, PAYROLL, ANALYSIS, EMPLOYEES, EMPLOYER, HMRC PAYMENTS, RTI 1 (selected), and PENSIONS. Below the navigation bar, there is a toolbar with icons for New, Send, Delete, Gateway Logs, Print, and Export. The main area is divided into a left sidebar and a main content area. The sidebar contains a list of items: '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), and 'Full Payment Submission' (Payment on 31 January (nine employees), Accepted by HMRC). The main content area displays a large purple box with 'FPS' in white. Below this, it says 'Additional Full Payment Submission with current year to date amounts for four employees.' It also shows 'Created 15 April @ 10:28' and a 'Send to HMRC' button with a green arrow icon.

**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

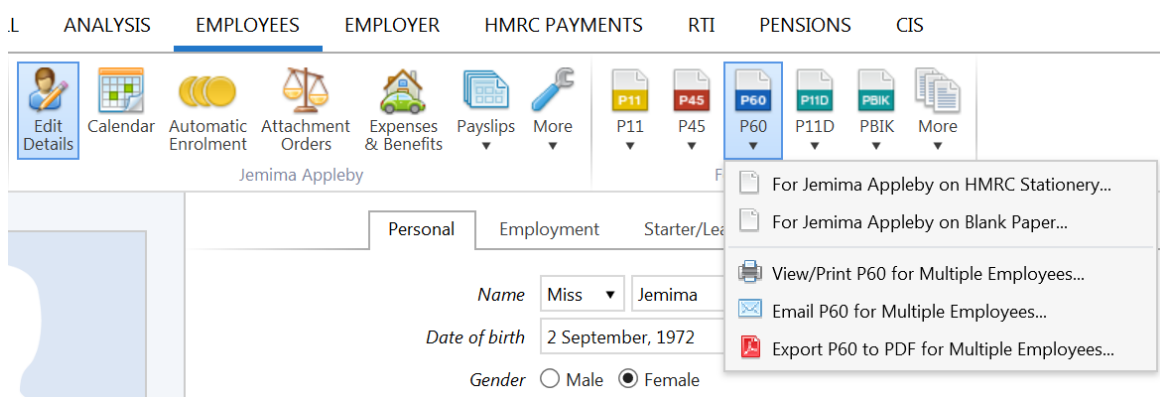
BrightPay facilitates the printing and emailing of P60s on an individual basis or in a batch.

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.

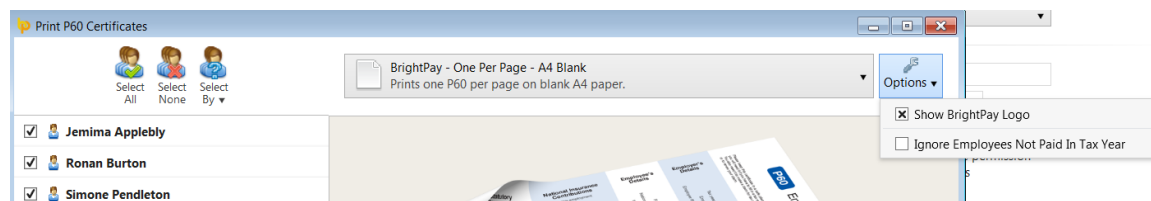
- Select an employee who is in active employment as at 5<sup>th</sup> April from the left hand listing
- Click the **P60 tab** and simply select the P60 option you require:



**Please note:** You need to provide a form P60 (either paper or electronic) for each employee who was in your employment on the 5<sup>th</sup> April 2022. You must do this by no later than **31st May 2022**.

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 2021/22

*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<sup>th</sup> April

Employer Name

Employer PAYE reference

**Employer's address**

137 York Road  
Gloucester  
GL7 3FQ

**Employee's Details**

Surname

Forenames or initials

National Insurance number

Works / payroll number  Gender

**Employee's address**

1 Manchester Road  
Slough  
SL5 1GS

**Pay and Income Tax Details**

	Pay	Tax deducted
In previous employment(s)	<input type="text" value="£0.00"/>	<input type="text" value="£0.00"/>
In this employment	<input type="text" value="£16,385.40"/>	<input type="text" value="£761.20"/>
	<i>'R' denotes refund</i>	
Total for year	<input type="text" value="£16,385.40"/>	<input type="text" value="£761.20"/>
Final tax code	<input type="text" value="1257L"/>	

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, Statutory Adoption Pay and Statutory Parental Bereavement Pay is included.

**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	<input type="text" value="£4,160"/>	<input type="text" value="£2,108"/>	<input type="text" value="£8,421"/>	<input type="text" value="£1,010.52"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Statutory Payments**

Included in the pay 'In this employment' figure above

Statutory Maternity Pay	<input type="text" value="£0.00"/>
Statutory Paternity Pay	<input type="text" value="£0.00"/>
Statutory Shared Parental Pay	<input type="text" value="£0.00"/>
Statutory Adoption Pay	<input type="text" value="£0.00"/>
Statutory Parental Bereavement Pay	<input type="text" value="£0.00"/>

**Other Details**

In this employment

Student Loan deductions	<input type="text" value="£0"/>
Postgraduate Loan deductions	<input type="text" value="£0"/>