



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 5th April 2023.



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 in any of the pay periods (as shown below)



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.

The screenshot shows the Brightpay software interface. At the top, there is a navigation menu with options: File, PAYROLL, ANALYSIS, EMPLOYEES, EMPLOYER, HMRC PAYMENTS, and RTI. Below the menu is a toolbar with icons for New, Send, Gateway Logs, Print, Export, and More. The main content area displays a list of Full Payment Submissions (FPS) on the left and a detailed view of a specific FPS on the right. The FPS details include the date and time it was created and sent to HMRC, and a confirmation that it was accepted by HMRC.

Submission Date	Status
Payment on 30 March (one employee)	Accepted by HMRC
Payment on 27 February (one employee)	Accepted by HMRC
Payment on 30 January (one employee)	Accepted by HMRC
Payment on 30 December (one employee)	Accepted by HMRC
Payment on 29 November (one employee)	Accepted by HMRC
Payment on 30 October (one employee)	Accepted by HMRC
Payment on 29 September (one employee)	Accepted by HMRC
Payment on 30 August (one employee)	Accepted by HMRC
Payment on 30 July (one employee)	Accepted by HMRC
Payment on 29 June (one employee)	Accepted by HMRC

FPS

Contains the details of one employee paid on 30 March, for the month ending 30 March.


Created
Tuesday, 14 March @ 23:06

Sent to HMRC
Tuesday, 14 March @ 23:06

Accepted by HMRC
Tuesday, 14 March @ 23:06

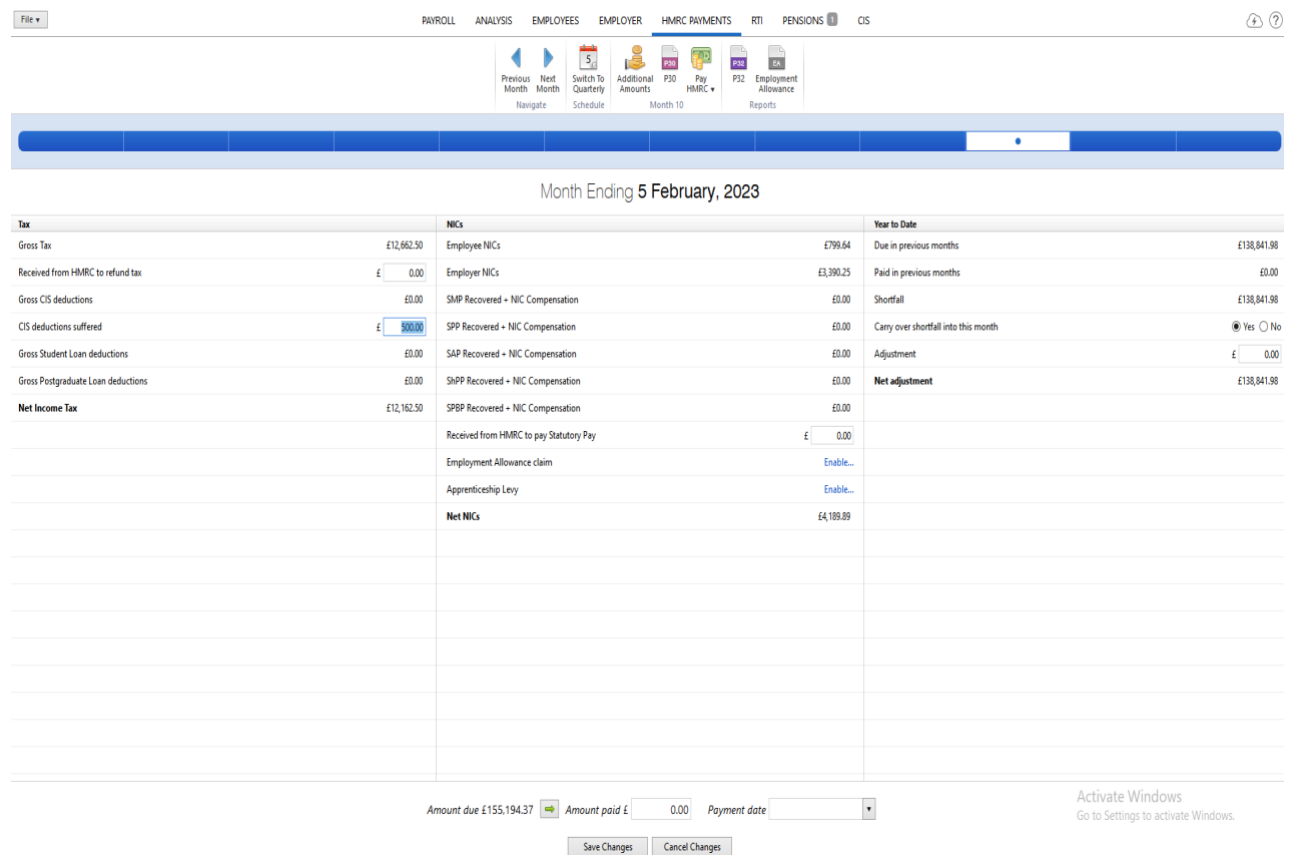
Ensure all FPS submissions have been submitted successfully before proceeding.

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.



Tax	NICS	Year to Date
Gross Tax	Employee NICS	Due in previous months
£12,662.50		£799.64
Received from HMRC to refund tax	Employer NICS	Paid in previous months
£ 0.00		£0.00
Gross CIS deductions	SMP Recovered + NIC Compensation	Shortfall
£0.00		£138,841.98
CIS deductions suffered	SPP Recovered + NIC Compensation	Carry over shortfall into this month
£ 500.00		<input checked="" type="radio"/> Yes <input type="radio"/> No
Gross Student Loan deductions	SAP Recovered + NIC Compensation	Adjustment
£0.00		£ 0.00
Gross Postgraduate Loan deductions	SNPP Recovered + NIC Compensation	Net adjustment
£0.00		£138,841.98
Net Income Tax	SPBP Recovered + NIC Compensation	
£12,162.50		£0.00
	Received from HMRC to pay Statutory Pay	£ 0.00
	Employment Allowance claim	Enable...
	Apprenticeship Levy	Enable...
	Net NICS	£4,189.89

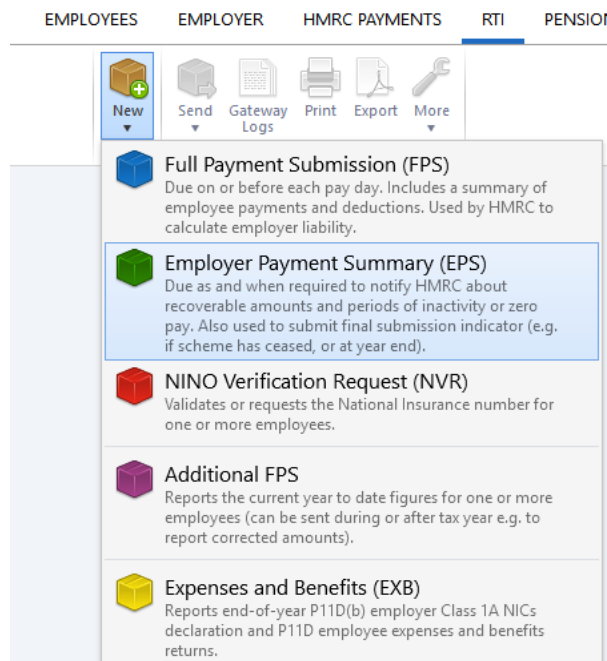
Amount due £155,194.37  Amount paid £ 0.00 Payment date

Save Changes Cancel Changes

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 the 'Employer Payment Summary' dialog box with the following options:

- 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

Buttons: OK, 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 [Close]

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 PEI

New Send Gateway Logs Print Export More
Employer Payment Summary

<ul style="list-style-type: none"> ✓ Employer Payment Summary Multiple declarations Accepted by HMRC ✓ Full Payment Submission Payment on 30 March (one employee) Accepted by HMRC ✓ Full Payment Submission Payment on 27 February (one employee) Accepted by HMRC ✓ Full Payment Submission Payment on 30 January (one employee) Accepted by HMRC ✓ Full Payment Submission Payment on 30 December (one employee) Accepted by HMRC ✓ Full Payment Submission Payment on 29 November (one employee) Accepted by HMRC ✓ Full Payment Submission Payment on 30 October (one employee) Accepted by HMRC ▲ Full Payment Submission 	<div style="text-align: center;">  <p>Includes year to date recoverable amounts up to the tax month ending Wednesday, 5 April.</p> <p>Includes final submission indicator.</p> <p><i>Created</i> Tuesday, 14 March @ 23:16</p> <p><i>Sent to HMRC</i> Tuesday, 14 March @ 23:16</p> <p><i>Accepted by HMRC</i> Tuesday, 14 March @ 23:16</p> </div>
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If reviewing the 2022/23 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, and PEI. Below the navigation bar is a toolbar with icons for New, Send, Gateway Logs, Print, Export, and More. The main content area is divided into two sections. On the left, there is a list of Employer Payment Summaries (EPS) with a blue header for the selected entry. The list includes:

- Employer Payment Summary (Multiple declarations, Accepted by HMRC)
- Full Payment Submission (Payment on 30 March (one employee), Accepted by HMRC)
- Full Payment Submission (Payment on 27 February (one employee), Accepted by HMRC)
- Full Payment Submission (Payment on 30 January (one employee), Accepted by HMRC)
- Full Payment Submission (Payment on 30 December (one employee), Accepted by HMRC)
- Full Payment Submission (Payment on 29 November (one employee), Accepted by HMRC)
- Full Payment Submission (Payment on 30 October (one employee), Accepted by HMRC)
- Full Payment Submission (Payment on 29 September (one employee), Accepted by HMRC)
- Full Payment Submission (Payment on 30 August (one employee), Accepted by HMRC)

The details panel on the right shows the following information:

- EPS** (in a green box)
- Includes year to date recoverable amounts up to the tax month ending Wednesday, 5 April.
- Includes final submission indicator. (circled in red)
- Created: Tuesday, 14 March @ 23:16
- Sent to HMRC: Tuesday, 14 March @ 23:16
- Accepted by HMRC: Tuesday, 14 March @ 23:16

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

If an error is discovered in any FPS for 2022/23 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 **2022/23 BrightPay** select **Additional FPS** from the **New** menu:

New
 Send
 Gateway Logs
 Print
 Export
 More

- 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"/> Rosalyn Deleon	Month 12 (ending 30 Mar)	30 Mar 2023	Correction to earlier submission
<input checked="" type="checkbox"/> Sonia Taylor	Month 12 (ending 30 Mar)	30 Mar 2023	Reasonable excuse
<input checked="" type="checkbox"/> Warren Johnson	Month 12 (ending 30 Mar)	30 Mar 2023	No reason provided

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

The screenshot displays the BrightPay software interface for submitting an Additional Full Payment Submission (FPS) to HMRC. The top navigation bar includes 'PAYROLL', 'ANALYSIS', 'EMPLOYEES', 'EMPLOYER', 'HMRC PAYMENTS', and 'RTI 1'. A toolbar on the right contains icons for 'New', 'Send', 'Gateway Logs', 'Print', 'Export', and 'More'. The main content area shows a summary of the submission: 'Additional Full Payment Submission with current year to date amounts for three employees.' It also displays the creation date and time: 'Created Tuesday, 14 March @ 23:34' and a 'Send to HMRC' button with a 'Send Now' option.

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.

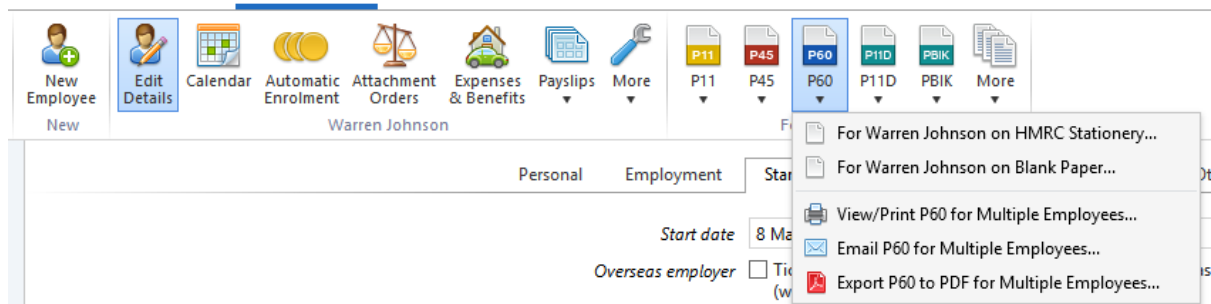
5. Issue P60s to your employees

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.

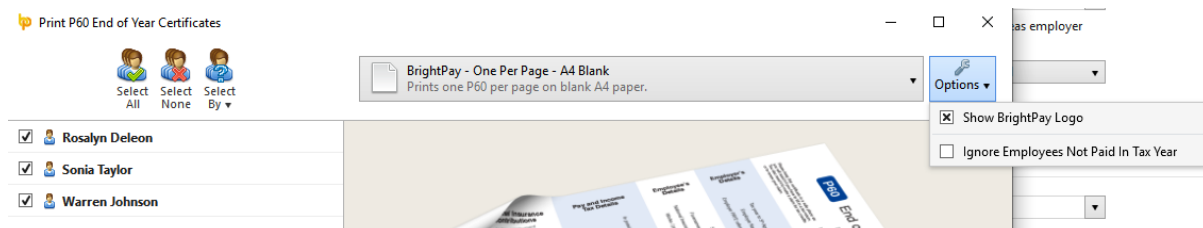
- Select an employee who is in active employment as at 5th April from the left hand listing
- Click the **P60 tab** and simply select the P60 option you require:



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 2023. You must do this by no later than **31st May 2023**.

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 2022/23

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 5th April

Employer Name

Employer PAYE reference

Employer's address

196 Main Street
Dudley
DY12 5UB

Employee's Details

Surname

Forenames or initials

National Insurance number

Works / payroll number Gender

Employee's address

169 North Street
Watford
WD7 2RN

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="£428,575.00"/>	<input type="text" value="£151,837.50"/>
Total for year	<input type="text" value="£428,575.00"/>	<input type="text" value="£151,837.50"/>
Final tax code	<input type="text" value="1257L"/>	

R denotes refund*

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

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="£5,863"/>	<input type="text" value="£5,215"/>	<input type="text" value="£35,001"/>	<input type="text" value="£10,676.42"/>
	<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="£5,000.00"/>
Statutory Paternity Pay	<input type="text" value="£5,000.00"/>
Statutory Shared Parental Pay	<input type="text" value="£550.00"/>
Statutory Adoption Pay	<input type="text" value="£500.00"/>
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"/>

P60 (Substitute) (BrightPay) 2022/23 • Created with  brightpay