



## 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 05<sup>th</sup> April 2021.



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 bar with tabs for PAYROLL, ANALYSIS, EMPLOYEES, EMPLOYER, HMRC PAYMENTS, RTI, and PENSIONS. The RTI tab is selected. Below the navigation bar, there is a toolbar with icons for New, Send, Delete, Gateway Logs, Print, and Export. The main content area displays a list of Full Payment Submissions on the left and a detailed view of the selected submission on the right.

Submission Details	Submission Details
<b>Full Payment Submission</b> Payment on 31 March (nine employees) Accepted by HMRC	<b>FPS</b> Contains the details of nine employees paid on 31 March, for the month ending 31 March.
<b>Full Payment Submission</b> Payment on 28 February (nine employees) Accepted by HMRC	Created 31 March @ 09:37
<b>Full Payment Submission</b> Payment on 31 January (nine employees) Accepted by HMRC	Sent to HMRC 31 March @ 09:37
<b>Full Payment Submission</b> Payment on 31 December (nine employees) Accepted by HMRC	Accepted by HMRC 31 March @ 09:37
<b>Full Payment Submission</b> Payment on 30 November (nine employe... Accepted by HMRC	
<b>Full Payment Submission</b> Payment on 31 October (nine employees) Accepted by HMRC	
<b>Full Payment Submission</b> Payment on 30 September (nine employe... Accepted by HMRC	



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
 


 Previous Month  
Navigate


 Next Month  
Navigate


 Switch To Quarterly  
Schedule

 Additional Amounts  
Month 12

 P30  
Month 12


 Bank File  
Month 12

 P32  
Month 12

 Employment Allowance  
Reports

### Month Ending 5 April, 2021

Tax	Amount	NICs	Amount	Year to Date	Amount
Gross Tax	£1,072.20	Employee NICs	£1,060.44	Due in previous months	£23,661.98
Received from HMRC to refund tax	£ 0.00	Employer NICs	£1,275.67	Paid in previous months	£23,661.98
Gross CIS deductions	£0.00	SMP Recovered + NIC Compensation	£0.00	Shortfall	£0.00
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	<b>Net adjustment</b>	£0.00
<b>Net Income Tax</b>	<b>£872.20</b>	SPBP Recovered + NIC Compensation	£0.00		
		Received from HMRC to pay Statutory Pay	£ 0.00		
		Employment Allowance claim	£ 0.00		
		Apprenticeship Levy	<a href="#">Enable...</a>		
		<b>Net NICs</b>	<b>£2,336.11</b>		

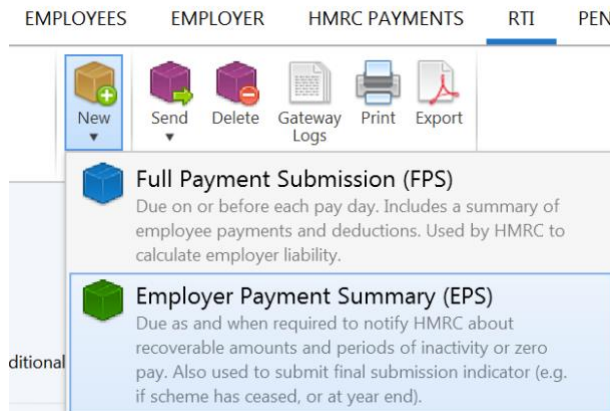
Amount due £3,208.31
 Amount paid £ 3,208.31
Payment date 2 April, 2021 ▾

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 a dialog box titled 'Employer Payment Summary'. It 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 arrow]
- 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 box, there 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)  
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**Full Payment Submission**  
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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 2020/21 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 is a sidebar with a list of submissions, each marked with a green checkmark and 'Accepted by HMRC'. The top item is 'Employer Payment Summary' (Multiple declarations). Below it are several 'Full Payment Submission' items with various dates. On the right is the main view for the selected 'Employer Payment Summary'. It features a large green 'EPS' logo at the top. Below the logo, it states 'Includes year to date recoverable amounts up to the tax month ending Friday, 5 April.' A red oval highlights the text 'Includes final submission indicator.' Below this, there is a table of submission details:

Created
4 April @ 09:58
Sent to HMRC
4 April @ 09:58
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 2020/21 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 **2020/21 BrightPay** select **Additional FPS** from the **New** menu:

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"/> Casper Smith	Month 12 (ending 31 Mar)	31 Mar 2021	Correction to earlier submission
<input type="checkbox"/> Benedict Taylor	Month 12 (ending 31 Mar)	31 Mar 2021	No reason provided
<input checked="" type="checkbox"/> Hayley Upton	Month 12 (ending 31 Mar)	31 Mar 2021	Correction to earlier submission

OK Cancel

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

The screenshot displays the BrightPay software interface. At the top, there is a navigation menu with options: File, PAYROLL, ANALYSIS, EMPLOYEES, EMPLOYER, HMRC PAYMENTS, RTI 1 (highlighted), and PENSIONS. Below the menu is a toolbar with icons for New, Send, Delete, Gateway Logs, Print, and Export. The main content area shows a submission card for 'Additional Full Payment Submission' for four employees, which is 'Ready to send'. The card includes a large 'FPS' logo and the text 'Additional Full Payment Submission with current year to date amounts for four employees.' It also shows the submission was 'Created 15 April @ 10:28' and has 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

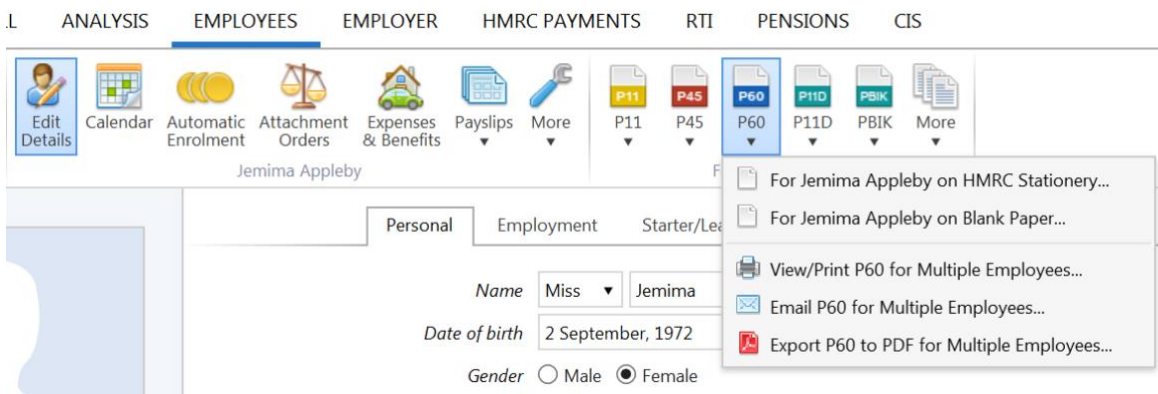
BrightPay facilitates the printing and emailing of P60s on an individual basis or in a batch.

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.

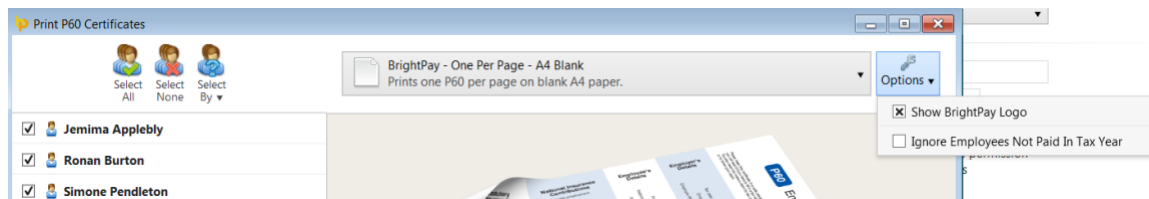
- Select an employee who is in active employment as at 5<sup>th</sup> April from the left hand listing
- Click the **P60 tab** and simply select the P60 option you require:



**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 2021. You must do this by no later than **31st May 2021**.

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 2020/21

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.

<b>Employer's Details</b>	Tax year to 5 <sup>th</sup> April	<input type="text" value="2021"/>	Employer's address <input type="text" value="137 York Road&lt;br/&gt;Gloucester&lt;br/&gt;GL7 3FQ"/>
	Employer Name	<input type="text" value="Green Technologies"/>	
	Employer PAYE reference	<input type="text" value="123 / AB123"/>	

<b>Employee's Details</b>	Surname	<input type="text" value="Appleby"/>	Employee's address <input type="text" value="122 Stanley Road&lt;br/&gt;Canterbury&lt;br/&gt;CT14 0AP"/>
	Forenames or initials	<input type="text" value="Jemima"/>	
	National Insurance number	<input type="text" value="AB 12 34 56 D"/>	
	Works / payroll number	<input type="text" value="884187"/>	

<b>Pay and Income Tax Details</b>		<i>Pay</i>	<i>Tax deducted</i>	<b>Certificate by Employer/Paying Office:</b> 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	£20,900.00	£1,678.00	
	Total for year	£20,900.00	£1,678.00	
	Final tax code	<input type="text" value="1250L"/>	These figures should be used for your tax return, if you get one. ←	

<b>National Insurance Contributions</b>	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	£3,360	£1,764	£6,638	£979.32

<b>Statutory Payments</b>	Included in the pay 'in this employment' figure above	Statutory Maternity Pay	£0.00	<b>Other Details</b> In this employment Student Loan deductions <input type="text" value="£875"/> Postgraduate Loan deductions <input type="text" value="£0"/>
	Statutory Paternity Pay	£0.00		
	Statutory Shared Parental Pay	£0.00		
	Statutory Adoption Pay	£0.00		
	Statutory Parental Bereavement Pay	£0.00		