



Specification for employer substitute forms P60

- i** Forms P60 cover:
- PAYE Income Tax
 - National Insurance contributions
 - Statutory Maternity Pay
 - Statutory Paternity Pay
 - Statutory Shared Parental Pay
 - Statutory Adoption Pay
 - Student Loan deductions
 - Postgraduate Loan deductions

This guide gives information on how to design substitute forms P60, 'End of Year Certificate' which employers may use instead of the official form, at the end of the tax year. It also includes information on how to adapt your substitute form P60 for a pension fund scheme and what to do if you intend to issue the substitute form P60 to your employees electronically.

This revised edition applies for the tax year 2019 to 2020.

- i** Other than the year, Universal Credits and inclusion of Postgraduate Loan, there are no further changes to this guide from the 2018 to 2019 version.

Crown copyright

Crown copyright applies to HM Revenue and Customs (HMRC) forms. The Stationery Office does not intend to seek payment from producers of substitute versions but proprietary suppliers should acknowledge Crown copyright when they release the forms to their customers.

Official forms available from our Employer Orderline 0300 123 1074

The following P60 forms are available free of charge from our Employer Orderline.

- P60(Single Sheet) (2019 to 2020)** Cut sheet A4 size portrait format, suitable for completion by hand or by sheet-fed computer printer. See Illustration 1a on page 7.
- P60(Continuous) (2019 to 2020)** 12" x 8.25" portrait continuous form. Same content and computer print layout as the cut sheet P60(Single sheet)(2019 to 2020).

These HMRC forms fit into a standard DL window envelope.

You can order HMRC printed forms from the Employer Orderline, phone 0300 123 1074 or go to www.gov.uk/government/collections/payee-forms

Identity of form

Any substitute form P60 (proprietary or own design) that's centrally approved by this office will need to bear an agreed unique identifier so that its origin can readily be identified at all times. When a substitute form is approved by this office it should be accepted by any HMRC office.

The unique identifier should be shown as part of the form number which is positioned at the bottom of the form. For example:

- P60(2019 to 2020)(Substitute)(ASL)
- P60(Substitute)(ASL)
- P60(2019 to 2020)(Substitute)(Acorn)
- P60(Substitute)(Acorn)

would be adequate to identify Acorn Software Ltd as the originator of the form.

General conditions for using a substitute form P60

Employers may use a substitute form of a proprietary make or of their own design provided that:

- the employer bears the whole cost
- the form contains all the information required on a P60 (see page 4)
- the design is centrally approved by this office before use
- approval is also obtained for any subsequent design change

As form P60 is subject to change each year, substitute versions must be approved annually. This still applies even if there have been no changes.

Designs of proprietary forms are negotiated centrally between suppliers producing the forms and HMRC. A list of centrally approved proprietary and own design P60 forms is shared with HMRC offices.

Paper and printing

Substitute forms P60 can be produced using paper of any reasonable size or paper weight. They can be pre-printed or computer printed as an 'overlay' on plain paper.

Paper colour

Forms P60 should be easy for recipients to read, so we would normally expect white paper to be used. But reasonable, alternative colours will be considered.

Ink colour

Any reasonable ink colour(s) can be used.

Content

P60 substitutes must contain, as a minimum, all the headings, text and information required by law. This must be contained on one sheet of paper.

Illustration 1a on page 7 shows the official P60, which satisfies P60 legal requirements.

Layout

Variations in format and layout are permitted. It is not necessary to follow the precise box sequence of the official HMRC forms P60.

Printing on reverse of paper

Some material, for example the 'notes' text, can be printed on the reverse of the paper.

Approval of substitute form P60

You need to obtain HMRC approval before a substitute form P60 is brought into use. This applies to a:

- new substitute
- previously approved substitute, irrespective of whether any changes have to be made or not

Substitute forms P60 must be submitted annually to this office for approval.

Email a draft of the proposed substitute P60 design for 2019 to 2020 (for example, PDF) to hmrc.substituteformsapproval@hmrc.gsi.gov.uk

This office gets very busy in the last 4 months of the tax year so our turnaround time from November 2019 to April 2020 will be 4 weeks. To meet your deadlines we recommend that you submit proposed drafts as soon as possible and before 1 March 2020.

Duplicate P60s

Irrespective of whether they're provided on paper or electronically, duplicate P60s will no longer need to carry a 'duplicate' annotation.

Payroll software will not be required to take any additional or different action in respect of subsequent, or multiple prints of the electronic P60 information. Each printout will be a copy in its own right.

P60s issued by electronic means

If the employer chooses to issue form P60 by electronic means to its employees, substitute P60s which arise from the output of an electronic P60 must carry the text 'This is a printed copy of an eP60'.

This text must be shown within the main body of the form at the top, near to the form title P60, 'End of Year Certificate'. Use an acceptable font size, no smaller than 10 point as shown at Illustration 1b on page 8 and Illustration 2b on page 10.

The text 'This is a printed copy of an eP60' has been superimposed on the HMRC official form P60 for illustration purposes.

When seeking HMRC approval, this text must be present on the draft if the information will be given to the employee by an electronic method.

P60 legal requirements

Employers must by law show the following information on the P60:

- tax year to 5 April
- employer PAYE reference
- employee's National Insurance number (if known)
- employee's name
- employee's payroll number (where appropriate)
- pay and tax 'In previous employment(s)'
- pay and tax 'In this employment' (treating any repayment due but not made where the employee was absent from work owing to a trade dispute as if it had been made to the employee)
- pay and tax 'Total for year'
- final tax code including the 'Week 1' or 'Month 1' indicator (if applicable)
- National Insurance contributions information*

* In the National Insurance sections, details must be shown separately for each table letter used during the year.

Since April 2016, employers have to record earnings in the following bands on the P60:

- 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
- Statutory Maternity Pay paid
- Statutory Paternity Pay paid
- Statutory Shared Parental Pay paid
- Statutory Adoption Pay paid
- Student Loan deductions in this employment
- Postgraduate Loan deductions in this employment
- employer's full name and address including postcode

The form title, form number and messages shown in Illustration 1a on page 7 must also appear. After the form number at the bottom, print the word '(Substitute)' and your unique identifier name or letters. See 'Identity of form' on page 2.

Widows and Orphans/ Life Assurance contributions

Widows and orphans box

This relief has been abolished with effect from 6 April 2013.

Life Assurance contributions

Operated under Net Pay Arrangements and tax relief given through payroll.

The Widows and Orphans/Life Assurance contributions box has been removed from the official HMRC forms P60 from 2019 to 2020. You should arrange to remove this box from a substitute form in line with the official forms.

Additional information

Employers may include on their P60 additional information such as:

- employee's address
- employee's superannuation contributions 'in this employment'
- details of accrued pension entitlement (for the benefit of the employee)

HM Revenue and Customs office name

We've removed the HMRC office name box from the official HMRC form P60. If you've previously shown a specific HMRC office name on your substitute form, you need to remove it.

Whatever use is made of the P60, it's important that employees can easily understand it and know what information is needed if they receive a tax return.

Best practice

When designing a substitute P60, take into account the following.

Figures needed for a tax return

Employees who need to fill in a tax return will need to enter the pay and tax 'In this employment' figures on the return. Clearly highlight these items, and link them to a note telling the employee that 'these figures should be used for your tax return, if you get one'.

Be careful not to suggest that all employees receive a tax return – most do not.

Superannuation details if you're authorised to use a 'net pay' scheme

If you show an employee's superannuation contributions on the P60, you'll need to make it clear that the figures relate to 'this employment' only.

You need to make it clear that the superannuation figure has already been deducted in arriving at the 'pay in this employment' figure shown on the P60. The employee uses this 'net pay' figure for their tax return.

The following note, linked to the 'pay in this employment' figure, may be suitable:

'This is your gross pay less any superannuation contributions or charity donations which we've allowed against your tax. Use this figure for your tax return, if you get one.'

Who must be given a P60

Employers must give a P60 to every employee who's in their employment on the last day of the Income Tax year (5 April) and who has had:

- earnings at or above the National Insurance contributions Lower Earnings Limit
- Income Tax and/or National Insurance contributions deducted from pay
- Student Loan deductions made from pay
- Postgraduate Loan deductions made from pay
- Statutory Maternity Pay
- Statutory Paternity Pay
- Statutory Shared Parental Pay
- Statutory Adoption Pay

Employers must give forms P60 to relevant employees by 31 May.

Pension fund substitute P60s

If the substitute form P60 is being designed solely for a pension payroll, or annuity payroll, you can use a simplified design.

Boxes not needed

The following boxes and information are not needed:

- National Insurance contributions
- Statutory Maternity Pay
- Statutory Paternity Pay
- Statutory Shared Parental Pay
- Statutory Adoption Pay
- Student Loan deductions in this employment
- Postgraduate Loan deductions in this employment

Wording

The wording can be suitably adapted. For example, the word 'pensioner' or 'annuitant' may be used instead of 'employee', and references to National Insurance contributions and Statutory payments can be removed.

Illustration

A suggested substitute form P60 format suitable for pension funds is shown at Illustration 2a on page 9.

Lifetime Allowance used

For pensions payable from 6 April 2006, the scheme administrator may use a substitute form P60 to tell its members of the percentage of Standard Lifetime Allowance used.

If you intend to include this information on a substitute form P60, you must display the message in full when seeking design approval from HMRC.

**Illustration 1a:
Form P60 (2019 to 2020)
Actual size is A4**

This is the official P60 shown in reduced size.
The information it contains will satisfy P60 legal requirements
- see notes on page 4.

P60 End of Year Certificate
Tax year to 5 April **2020**

To the employee:
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.
HM Revenue and Customs

The figures marked ★ should be used for your tax return, if you get one

Employee's details
Surname
Forenames or initials
National Insurance number Works/payroll number

Pay and Income Tax details

	Pay		Tax deducted	
	£	p	£	p
In previous employment(s)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
In this employment ★	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total for year	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Final tax code

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
	£	£	£	£ p
<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"/>	<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	£ p <input type="text"/>	Statutory Paternity Pay	£ p <input type="text"/>	Statutory Shared Parental Pay	£ p <input type="text"/>
Statutory Adoption Pay	£ p <input type="text"/>				

Other details

Student Loan deductions in this employment (whole £s only) £

Postgraduate Loan deductions in this employment (whole £s only) £

To employee

Your employer's full name and address (including postcode)

Employer PAYE reference

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 etc, Statutory Sick Pay, Statutory Maternity Pay, Statutory Paternity Pay, Statutory Shared Parental Pay or Statutory Adoption Pay is included.

P60(Single sheet)(2019 to 2020) **Do not destroy** HMRC 12/18

On a substitute form, print the word '(Substitute)' after the form number. Also, print a unique identifier name or letters. For example:
P60(Substitute)(ASL) or P60(Substitute)(Acorn)
would be adequate to identify Acorn Software Ltd as the originator of the form.

Remove the product code and imprint 'HMRC 12/18' from your substitute form.

Illustration 1b:
Form P60 (2019 to 2020)
 Actual size is A4

This is the official P60 shown in reduced size.
 The information it contains will satisfy P60 legal requirements
 - see notes on page 4.

The text 'This is a printed copy of an eP60' has been superimposed on the HMRC official form P60 for illustration purposes.

Any substitute P60s which arise from the output of an electronic P60 must carry this strapline. It must be shown within the main body of the form at the top near to the form title 'P60 End of Year Certificate' and in an acceptable font size, no smaller than 10 point.

P60 End of Year Certificate

Tax year to 5 April 2020

This is a printed copy of an eP60 To the employee:
 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.
 HM Revenue and Customs

The figures marked ★ should be used for your tax return, if you get one

Employee's details

Surname
 Forenames or initials
 National Insurance number Works/payroll number

Pay and Income Tax details

	Pay		Tax deducted	
	£	p	£	p
In previous employment(s)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
In this employment ★	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total for year	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Final tax code

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
	£	£	£	£ p
<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Statutory payments included in the pay 'In this employment' figure above

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

Other details

Student Loan deductions in this employment (whole £s only) £

Postgraduate Loan deductions in this employment (whole £s only) £

To employee

Your employer's full name and address (including postcode)

Employer PAYE reference

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 etc, Statutory Sick Pay, Statutory Maternity Pay, Statutory Paternity Pay, Statutory Shared Parental Pay or Statutory Adoption Pay is included.

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 P60(Substitute)(ASL) or P60(Substitute)(Acorn)
 would be adequate to identify Acorn Software Ltd as the originator of the form.

Remove the product code and imprint 'HMRC 12/18' from your substitute form.

**Illustration 2a:
Suggested format
for pension fund
P60 substitute**

There's no official form P60 specially for use by pension funds. Most pensions funds use P60 substitutes of their own design. This illustration shows a suggested format which meets legal requirements - see notes on page 6.

This illustration follows no particular computer-spacing regime. The form size, layout and box spacing can be adjusted by the pension fund.

This suggested format is equally suitable for annuity payments subject to PAYE. Annuity P60 substitutes can use the words 'annuity' and 'annuitant' instead of 'pension' and 'pensioner'.

P60 End of Year Certificate Tax year to 5 April 2020

This form shows your total pension for Income Tax purposes paid to you by us for the year.

Issued by (fund name and address)

PAYE reference

Pensioner's details

Surname

Forenames or initials

National Insurance number

Pension payroll number

Pension and Income Tax details

	Pay	£	p	Tax deducted	£	p
In previous employment(s)	<input style="width: 100%;" type="text"/>			<input style="width: 100%;" type="text"/>		
Pension paid by us	<input style="width: 100%;" type="text"/>			<input style="width: 100%;" type="text"/>		
				Tax deducted If refund mark 'R'		
Total for Year	<input style="width: 100%;" type="text"/>			<input style="width: 100%;" type="text"/>		
				Pension / Pay		
				Tax deducted		
				Final tax code		

Figures shown here should be used for your tax return, if you get one

To the pensioner

Please keep this certificate in a safe place. **You will need it if you have to fill in a tax return, make a claim for tax credits or to renew your claim.** You can also use it to check we are using your correct National Insurance number. **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.**

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P60 substitute**

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P60 End of Year Certificate Tax year to 5 April 2020

This is a printed copy of an eP60

This form shows your total pension for Income Tax purposes paid to you by us for the year.

Issued by (fund name and address)

PAYE reference

Pensioner's details

Surname

Forenames or initials

National Insurance number

Pension payroll number

Pension and Income Tax details

	Pay	Tax deducted
	£ p	£ p
In previous employment(s)		
Pension		
Pension paid by us		
		Tax deducted If refund mark 'R'
	Pension / Pay	Tax deducted
Total for Year		
		Final tax code

To the pensioner

Please keep this certificate in a safe place. **You will need it if you have to fill in a tax return, make a claim for tax credits or to renew your claim.**

You can also use it to check we are using your correct National Insurance number.

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