



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
 - Statutory Parental Bereavement 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 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 to the tax year 2024 to 2025.

- i** Other than changing the year, there are no further changes to this guide from the 2023 to 2024 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.

Identity of form

Any substitute form P60 (proprietary or own design) will need to bear a unique identifier so that its origin can readily be identified at all times.

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

- P60(2024 to 2025)(Substitute)(ASL)
- P60(Substitute)(ASL)
- P60(2024 to 2025)(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)

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 colours 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 a P60 layout which satisfies P60 legal requirements.

Layout

Variations in format and layout are permitted. It is not necessary to follow the precise box sequence as below.

Printing on reverse of paper

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

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 form P60 layout below for illustration purposes.

This text must be present 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 employments'
- 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*

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
- Statutory Parental Bereavement Pay
- 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.

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

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

Do not include a HMRC office name on your substitute form P60.

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 the following into account.

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
- Statutory Parental Bereavement 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
- Statutory Parental Bereavement Pay
- Postgraduate Loan in this employment
- Student 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.

**Illustration 1a:
Form P60 (2024 to 2025)
Actual size is A4**

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

P60 End of Year Certificate		Employee's details			
Tax year to 5 April 2025		Surname	<input type="text"/>		
To the employee:		Forenames or initials	<input type="text"/>		
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.		National Insurance number	<input type="text"/>		
It also helps you check that your employer is using the correct National Insurance number and deducting the right rate of National Insurance contributions.		Works/payroll number	<input type="text"/>		
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.		Pay and Income Tax details			
HM Revenue and Customs		Pay	Tax deducted		
		£ p	£ p		
		In previous employments	<input type="text"/>		
		In this employment	<input type="text"/> <input type="text"/> if refund mark 'R'		
		Total for year	<input type="text"/>		
		Final tax code	<input type="text"/>		
The figures marked ★ should be used for your tax return, if you get one					
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"/>	<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	Statutory Paternity Pay	£ p	Statutory Shared Parental Pay	£ p
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Statutory Adoption Pay	£ p	Statutory Parental Bereavement Pay	£ p		
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
Other details			Your employer's full name and address (including postcode)		
Student Loan deductions in this employment (whole £s only)	£	<input type="text"/>	<input type="text"/>		
Postgraduate Loan deductions in this employment (whole £s only)	£	<input type="text"/>			
To employee	<input type="text"/>		Employer PAYE reference	<input type="text"/>	
			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, Statutory Parental Bereavement Pay or Statutory Adoption Pay is included.		
P60(Single sheet)(2024 to 2025)			Do not destroy		HMRC 12/23

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 12/23' from your substitute form.

Illustration 1b:
Form P60 (2024 to 2025)
 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 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 **2025**

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 employments	<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	£ <input type="text"/> p <input type="text"/>	Statutory Paternity Pay	£ <input type="text"/> p <input type="text"/>	Statutory Shared Parental Pay	£ <input type="text"/> p <input type="text"/>
Statutory Adoption Pay	£ <input type="text"/> p <input type="text"/>	Statutory Parental Bereavement Pay	£ <input type="text"/> 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, Statutory Parental Bereavement Pay or Statutory Adoption Pay is included.

P60(Single sheet)(2024 to 2025) **Do not destroy** HMRC 12/23

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 12/23' from your substitute form.

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

This P60 layout is 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
2025

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

PAYE reference

Issued by (fund name and address)

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

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.

P60(Substitute) Do not destroy

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

This P60 layout is for a printed copy of an eP60 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.

Any substitute P60s which arise from the output of an electronic P60 must carry the text 'This is a printed copy of an eP60'. This 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.

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 **2025**

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)	<input type="text"/>	<input type="text"/>
Pension paid by us	<input type="text"/>	<input type="text"/>
		Figures shown here should be used for your tax return, if you get one
		Tax deducted If refund mark 'R'
Total for Year	<input type="text"/>	<input type="text"/>
		Final tax code <input type="text"/>

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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