Forms P60 cover:

• PAYE Income Tax

• National Insurance

Statutory Maternity PayStatutory Paternity Pay

Statutory Adoption PayStatutory Parental

Statutory Neonatal Care PayStudent Loan deductions

• Postgraduate Loan deductions

Bereavement Pay

contributions

Statutory Shared

Parental Pay

RD1
P60 substitutes only
from 6 April 2025

Specification for employer substitute forms P60

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 2025 to 2026.

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Other than changing the year, a Statutory Neonatal Care Pay box has been added. Reference to the Lifetime Allowance that was abolished from 6 April 2024 has been removed and replaced with Individual Lump Sum Allowance and Lump Sum and Death Benefit Allowance.

There are no further changes to this guide from the amended 2024 to 2025 version published on 10 December 2024.

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(2025 to 2026)(Substitute)(ASL)
- P60(Substitute)(ASL)
- P60(2025 to 2026)(Substitute)(Acorn)
- P60(Substitute)(Acorn)

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

Crown convright

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 paid
- Statutory Neonatal Care 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.

^{*} 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
- Statutory Neonatal Care 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
- Statutory Neonatal Care 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.

Individual's lump sum allowance and lump sum and death benefits allowance used

The scheme administrator may use a substitute form P60 to tell its members of the monetary amounts of their lump sum allowance and lump sum and death benefits 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 (2025 to 2026) 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.

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Illustration 1b: Form P60 (2025 to 2026) Actual size is A4

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.

This is the official P60 shown in reduced size.

The information it contains will satisfy P60 legal requirements
- see notes on page 4.

P60								
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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 12/24' from your substitute form.

Illustration 2a: Suggested format for pension fund P60 substitute

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'.

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 form shows you consion for Income ourposes paid to you for the year.	our total Tax	ed by (fund name and a	ddress)
PAYE reference			
Pensioner's	details		
Surname			
Forenames or init	ials		
National Insurand	ce number	Pension payroll num	 lber
Pension and	l Income Tax detail	s	
In previous employments	Pay £	Tax deducted p £	Figures shown here should be used for your tax
	Pension	Tax deducted If refund mark 'R'	return, if you get one
Pension paid by us	ı		
	Pension / Pay	Tax deducted	
Total for Year			
	Final tax c	ode	
To the pensioner	Secto in a cofe place Ver	unill mond it if you be-	ve to fill in
a tax return, make a /ou can also use it to By law you are requi	ficate in a safe place. You claim for tax credits or check we are using your ired to tell HM Revenue en if you are not sent a	to renew your claim. correct National Insura and Customs about a	nce number.
P60(Substitute)	Do not destro		

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.

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'.

	Year Certificat	Tax year to 5 April	2026
This is a printed co	' ISSU	ed by (fund name and address)	
This form shows yo pension for Income			
purposes paid to yo			
for the year.	-		
PAYE reference			
Pensioner's	details		
Surname			
Surname			
Forenames or init	tials		
National Insurance	ce number	Pension payroll number	
Tradional modification		T choich payron named	
Pension and	I Income Tax detail	S	
	Pay	Tax deducted	
	£	p £ p	Figures shown here
In previous employments	'	'	should be used for
Cimpleyments	Danie -	Tau da duata d	your tax return, if
	Pension	Tax deducted If refund mark 'R'	you get one
Pension			
paid by us			
	Pension / Pay	Tax deducted	
T . I . V	,		
Total for Year			
	Final tax c	ode	
To the pensioner			
	ficate in a safe place. You claim for tax credits or	I will need it if you have to fill	lin
•		correct National Insurance num	nber.
		and Customs about any inco	me that
-	en if you are not sent a		
P60(Substitute)	Do not destro	У	

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.