



# 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** A change to this guide was made on 10 December 2024 to remove reference to the Lifetime Allowance that was abolished from 6 April 2024 and has been replaced with Individual Lump Sum Allowance and Lump Sum and Death Benefit Allowance.
- Before this publication the only changes to this guide were updates to the tax year.

## 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 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

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.

### 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 (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 <b>2025</b>		Surname	<input type="text"/>		
<b>To the employee:</b>		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	Works/payroll number		
It also helps you check that your employer is using the correct National Insurance number and deducting the right rate of National Insurance contributions.		<input type="text"/>	<input type="text"/>		
<b>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.</b>		<b>Pay and Income Tax details</b>			
HM Revenue and Customs		<b>Pay</b>	<b>Tax deducted</b>		
		£ 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"/>		
<b>The figures marked ★ should be used for your tax return, if you get one</b>					
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"/>	
			<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 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

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 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.





