

RD1 P60 substitutes only from 6 April 2024

# Specification for employer substitute forms P60

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.



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

### 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)

updates to the tax year.

- 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.

<sup>\*</sup> 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.

Pe	60 End of Year Certificat	e Employee's de	etails			
Tax	x year to 5 April 2025	Surname				
		Forenames or ini	tials			
	the employee: se keep this certificate in a safe place	National Insuran	ce number Works/	payroll number		
as yo	ou will need it if you have to fill in a tax					
	rn. You also need it to make a claim for credits and Universal Credit or to renew	Pay and Incor	Pay and Income Tax details			
'	claim.		Pay	Tax deducted		
using	to helps you check that your employer is g the correct National Insurance number	In previous	£ p	£ p		
	deducting the right rate of onal Insurance contributions.	employments		if refund mark 'R'		
	aw you are required to tell	In this				
inco	Revenue and Customs about any me that is not fully taxed, even if you	employment				
	not sent a tax return. Revenue and Customs	Total for year	<u>'</u>			
TIV	Revenue and Customs	· ·				
	The figures marked ★ should be used or your tax return, if you get one		Final tax code			
Nat	ional Insurance contributions in	his employment				
NIC	Earnings at the Earnings above		Employee's			
table lette		the PT, up to an he including the Up				
	(where earnings Primary are equal to or Threshold (PT)	Earnings Limit (	JEL)			
	exceed the LEL) £ £	£	£			
	E E	L.	£ p			
	_		_			
Stat	utory payments included in the pay 'l	n this employment' figur	e above			
Statu	utory £ P Statut	ory £	p Statutory	£ p		
Mate Pay	ernity Paterr Pay	ity	Shared Parental			
Statu	utory £ p Statut		p Pay			
Ado <sub>l</sub> Pay		rement				
Oth	er details	You	r employer's full name and	l address (including postcode)		
		5				
	this employment nole £s only)					
		Ε				
	this employment nole £s only)	Fmr	loyer			
То	employee	PAY	E reference	/D : 066		
			rtificate by Employor form shows your total pay			
		in th	is employment for the year	r. ion etc, Statutory Sick Pay,		
			overtime, bonus, commiss			
		Any Stat	utory Maternity Pay, Statut	ory Paternity Pay, Statutory Parental Bereavement Pay		
		Any Stat Shai		Parental Bereavement Pay		
P60(:	Single sheet)(2024 to 2025)	Any Stat Shai	utory Maternity Pay, Statut red Parental Pay, Statutory tatutory Adoption Pay is in	Parental Bereavement Pay		
P60(:	Single sheet)(2024 to 2025)	Any Stat Shai or S	utory Maternity Pay, Statut red Parental Pay, Statutory tatutory Adoption Pay is in	Parental Bereavement Pay cluded.		
		Any Stat Shai or S	utory Maternity Pay, Statut red Parental Pay, Statutory tatutory Adoption Pay is in	Parental Bereavement Pay cluded.		
On a substitute form, print the word	'(Substitute)'	Any Stat Shai or S	utory Maternity Pay, Statut red Parental Pay, Statutory tatutory Adoption Pay is in	Parental Bereavement Pay cluded.		
On a substitute form, print the word after the form number. Also, print a	'(Substitute)'	Any Stat Shai or S	utory Maternity Pay, Statut ed Parental Pay, Statutory tatutory Adoption Pay is in roy	Parental Bereavement Pay cluded.  HMRC 12/23		
On a substitute form, print the word after the form number. Also, print a name or letters. For example:	'(Substitute)' unique identifier	Any Stat Shai or S	utory Maternity Pay, Statut ed Parental Pay, Statutory tatutory Adoption Pay is in roy	Parental Bereavement Pay cluded.  HMRC 12/23		
On a substitute form, print the word after the form number. Also, print a name or letters. For example: P60(Substitute)(ASL) or P60(Substitute)	'(Substitute)' unique identifier ute)(Acorn)	Any Stat Shai or S	utory Maternity Pay, Statuted Parental Pay, Statutory Statutory Latutory Adoption Pay is in croy  Remove and impi	the product code		
On a substitute form, print the word after the form number. Also, print a	'(Substitute)' unique identifier ute)(Acorn)	Any Stat Shai or S	utory Maternity Pay, Statuted Parental Pay, Statutory Statutory Latutory Adoption Pay is in croy  Remove and impi	Parental Bereavement Pay cluded.  HMRC 12/23		
On a substitute form, print the word after the form number. Also, print a name or letters. For example: P60(Substitute)(ASL) or P60(Substitute)	'(Substitute)' unique identifier ute)(Acorn)	Any Stat Shai or S	utory Maternity Pay, Statuted Parental Pay, Statutory Statutory Latutory Adoption Pay is in croy  Remove and impi	the product code		

# Illustration 1b: Form P60 (2024 to 2025) 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.

Гах v	ear to 5 April	2025	Surname	
	a printed copy		Forenames o	or initials
To th	e employee:	or un cr oo	National Inst	surance number Works/payroll number
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			1,7	
		Pay and Income Tax details		
our clai				Pay         Tax deducted           £         p         £         p
	elps you check that you e correct National Insur		In previous	
and deducting the right rate of		employments		
	I Insurance contribution		In this	if refund mark
	you are required to venue and Customs a		employment	nt *
	that is not fully tax sent a tax return.	ed, even if you		
	enue and Customs		Total for yea	ar
IIVI KEV	ende and Customs		Í	
The	figures marked ★ sh	ould be used		Final tax code
	your tax return, if you			
Nation	nal Insurance cont	ributions in this	employmer	nt
NIC table	Earnings at the	Earnings above	Earnings abo	
etter	Lower Earnings Limit (LEL)	the LEL, up to and including the	the PT, up to including th	
	(where earnings	Primary	Earnings Lim	mit (UEL)
	are equal to or exceed the LEL)	Threshold (PT)		
	£	£	£	£ p_
				' I
			-	
tatuto	ory payments inclu	ded in the pay 'In th	iis employment'	figure above
Statutory Maternit		P Statutory Paternity	£	P Statutory £ p Shared
Pay	Ly	Pay		Parental
Statutory	y £ p	Statutory	£	p Pay
Adoption	n	Parental Bereavem	ent	
Pay	deteile	Pay		
	details	£		Your employer's full name and address (including posto
in this	nt Loan deductions employment	£		
(whole	£s only)			
	raduate Loan deductio	ns £		
	employment £s only)			Employer
	iployee			PAYE reference
To em	. ,			Certificate by Employer/Paying Office
To em				This form shows your total pay for Income Tax purpose in this employment for the year.
To em				Any overtime, bonus, commission etc, Statutory Sick Pa
To em				Statutory Maternity Pay, Statutory Paternity Pay, Statutory
To em				
To em				Shared Parental Pay, Statutory Parental Bereavement Pa or Statutory Adoption Pay is included.
	gle sheet)(2024 to 202	5)		Shared Parental Pay, Statutory Parental Bereavement Pa or Statutory Adoption Pay is included.

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 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.

is form shows you nsion for Income rposes paid to yo the year.	ur total Tax	<b>d by</b> (fund name and ac	ldress)
PAYE reference			
Pensioner's	details		
Surname Forenames or initi			
National Insuranc	e number	Pension payroll numb	per
Pension and	Income Tax details	•	
In previous employment(s)	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	$\mathbb{H}$	
Total for Year	Pension / Pay	Tax deducted	
L			
L	Final tax co	de	

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'.

P60 End of This is a printed control of This form shows you pension for Income purposes paid to you for the year.	total sued by (fund name and address)  Tax
PAYE reference	
Pensioner's	details
Surname Forenames or ini	tials
National Insuran	ce number Pension payroll number
Pension and	I Income Tax details
In previous employment(s)	Pay  Tax deducted  £  p  £  p  Figures shown here should be used for your tax return, if you get one
Pension paid by us	
Total for Year	Pension / Pay Tax deducted
	Final tax code
a tax return, make a You can also use it to By law you are requi	ficate in a safe place. You will need it if you have to fill in claim for tax credits or to renew your claim. check we are using your correct National Insurance number. ired to tell HM Revenue and Customs about any income that en if you are not sent a tax return.
P60(Substitute)	Do not destroy
•	

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.