

# Specification for employer substitute forms P14/P60

- i** Forms P14/P60 cover:
- PAYE Income Tax
  - National Insurance contributions
  - Statutory Sick Pay
  - Statutory Maternity Pay
  - Ordinary Statutory Paternity Pay
  - Additional Statutory Paternity Pay
  - Statutory Adoption Pay
  - Student Loan deductions

## Related booklet about P60 Substitutes

## Online filing

This publication gives information about the design of substitute forms P14 *End of Year Summary*/P60 *End of Year Certificate* which may be used by employers, instead of official forms, at the end of the tax year.

This revised edition applies **for the tax year 2011-12**.

This publication can be viewed and downloaded from our website. Go to [www.hmrc.gov.uk/ebu/pnforms.htm](http://www.hmrc.gov.uk/ebu/pnforms.htm)

Most employers now file their Employer Annual Return (P35 and P14s) online and therefore do not use paper forms P14. They do, however, use paper forms P60 to provide an end of year certificate to their employees.

Substitute forms P60 are covered in a separate publication **RD1 for Substitute forms P60**. This is also available at the website shown above.

Almost all employers are required to file their Employer Annual Return (P35 and P14s) online. HMRC may charge a penalty if an employer files on paper when required to file online. However, a small number of employers aren't covered by this requirement and can file their return using paper forms if they choose to do so.

Guidance for exempt employers 'Who must file on paper' and 'Who can file either online or on paper', is given at [www.hmrc.gov.uk/payee/payroll/year-end/paper-filing.htm](http://www.hmrc.gov.uk/payee/payroll/year-end/paper-filing.htm)

### Online services

For information about filing online and the online services we provide for employers, go to [www.hmrc.gov.uk/payee/file-or-pay/fileonline/index.htm](http://www.hmrc.gov.uk/payee/file-or-pay/fileonline/index.htm)

Or contact our Online Services Helpdesk by:

- email [helpdesk@ir-efile.gov.uk](mailto:helpdesk@ir-efile.gov.uk)
- phone **0845 60 55 999** (technical problems only).

## P14 design

P14 Substitutes must conform to a very rigid design specification, including special paper and OCR 'drop-out' ink for the HMRC copy.

Pre-printed stationery must therefore be used. P14 Substitutes which are computer-printed onto plain paper **will not** be accepted.

HM Revenue & Customs  
Communications and Marketing  
Customer Information Delivery  
Room 54 New Wing  
Somerset House  
Strand  
London WC2R 1LB  
Phone **020 7438 4264**

## Official form available from the Employer Orderline

From the tax year 2011-12 onwards, HMRC no longer provide the following versions of the form P14/P60.

- P14/P60(Continuous-Landscape).
- P14/P60(Continuous-Portrait).
- P14/P60(LaserSheet-Landscape).
- P14/P60(LaserSheet-Portrait).

The only version available from the Employer Orderline is the P14/P60(Manual). This is the standard two-part cut form made up of the 'HMRC copy' of the P14 and the P60 for the employees. This form is only suitable for completion by hand.

## General conditions for using substitute manual forms P14/P60

Employers may use substitute forms of **proprietary make** or of their **own design** provided that:

- the employer bears the whole cost
- the content and design meets the stringent requirements for box sizes and layout, ink colours and paper-type
- the design is approved by HMRC each year before being brought into use.

Designs of **proprietary** forms are negotiated between suppliers producing the forms and HMRC. A list of approved proprietary forms is made available to HMRC offices.

## Approval of substitute forms P14/P60

Anyone producing a manual substitute P14/P60 for 2011-12 must obtain **HMRC approval** before the forms are brought into use.

To apply for HMRC approval, send two drafts or proofs of each sheet of the proposed form to the following address:

HM Revenue & Customs  
Communications and Marketing  
Customer Information Delivery  
Room 54 New Wing  
Somerset House  
Strand  
London WC2R 1LB

For approval enquiries phone **020 7438 4264**.

## Three digit form recognition number

Your unique three digit form recognition number (printed in two places on the HMRC copy) **must** be updated for 2011-12. Do **not** use the same number allocated to you for 2009-10 or 2010-11. We will provide you with a new three digit recognition number when we have approved your substitute form P14 for 2011-12.

## Paper and printing

OCR P14/P60 Substitutes will normally be made up of **two sheets**.

**HMRC copy:** must be the **top** sheet if a two-part form.

**Employee's P60:** the **second** sheet if a two-part form.

Some P14/P60 Substitutes also have an **Employer's copy** sheet. If provided, the Employer's copy should follow the design of the HMRC copy.

### Paper type

The **HMRC copy** must be printed on **CBS2** (Clearing Banks Specification) quality white paper of **at least 80 grammes per square metre** (gsm) weight (90 gsm may be needed for CBS2 quality 'NCR' paper).

The **Employee's P60 sheets** may be on paper of any reasonable weight or colour.

## Ink colours

### Header and footer bands for 2011-12

The colour bands at the top and bottom of the HMRC copy change each year to help employers and others recognise the correct forms for the tax year.

This year the left-hand segment of the top colour band remains light blue (10% of the tint of the dark blue text colour) and the text within it is in dark blue. The right-hand segment is dark blue (Pantone 295) and the text printed within it is in reversed out white text.

The narrow bottom band remains light blue (10% of the tint of the dark blue text colour) and the text within it is in dark blue.

The **HMRC copy** must be printed in the following colours.

- The background shading used to highlight the white completion boxes must be printed in an OCR 'drop-out' ink which must not contain any carbon or black. **The specified colour is orange (Pantone 158) at 20% tint.**
- The top and bottom colour-bands (see separate illustrations), box numbers, rules and '£' signs must also be printed in the same 'drop-out' ink (**Pantone 158**).
- Identifier numbers, box headings, notes and L-shaped OCR registration marks, as illustrated, must be printed in **dark blue** or **black** ink.
- No other colours will be accepted.

### Employee's P60

The **Employee's P60** sheets may use any reasonable colour.

## Content and layout

P14 Substitutes must follow the precise content and layout shown in the appropriate illustrations attached. Variations in content and layout are **not permitted**.

### **P14 Boxes and registration marks**

Every box must be shown, even if entries will not be made in all of them.

Boxes and registration marks must **be accurately positioned, to within 1.5mm (horizontally and vertically)** of the positions in the appropriate illustrations attached. Box sizes must match the illustrations.

### **Employee's P60**

The P60 sheet of a P14/P60 set should also follow the spacing illustrated. It will be part of a two-part set, or it will use the same computer print layout as the P14. Exceptionally, the P60 sheet may not need to follow the same spacing as the other sheets, for example, if it is a separate 'mailer' document.

## **i** Changes for 2011-12

### **Statutory Payments**

From 6 April 2011 Statutory Paternity Pay (SPP) has been renamed Ordinary Statutory Paternity Pay (OSPP) and a new Additional Statutory Paternity Pay (ASPP) has been introduced.

## Duplicate P60s

Duplicate forms P60 for the tax year 2010-11 onwards, irrespective of whether they are provided on paper or electronically, 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.

## Electronic P60s

PAYE regulations have been changed to allow employers to provide P60 information to their employees electronically from the tax year 2010-11 onwards.

Forms P60 cannot be issued electronically for years earlier than tax year ending 5 April 2011.

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 text must be shown within the main body of the form at the top next to the form title 'P60 End of Year Certificate' and in an acceptable font size, no smaller than point 10.

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

## Identity of form

Any substitute P14/P60 sets we approve will need to bear an agreed unique identifier name so that its design source can readily be identified.

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

For example **P14(2011-12) Substitute (ASL)** or  
**P60(2011-12) Substitute (Acorn)**

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

## Filling in forms P14/P60

This publication is intended to assist designers and commercial printers meet the rigid design requirements and produce adequate pre-printed forms.

### How to fill in forms P14

**Payroll software developers** will also need to refer to the detailed instructions on how to fill in the forms, contained in Employer Helpbook E10 *Finishing the tax year*.

### Cash entries

When entries on the forms are made by machine the pounds and pence should be separated by a decimal point inserted as part of the machine printout.

Pence should be shown to two decimal places, for example, £34.75. Zeros should be entered after the decimal point where applicable, for example, £21.00.

## Who must be given a P60?

Employers must give a P60 to every employee who is in their employment on the last day of the Income Tax year and who has had either:

- earnings at or above the National Insurance contributions Lower Earnings Limit, or
- Income Tax and/or National Insurance contributions deducted from pay, or
- Student Loan deductions made from pay, or
- Statutory Maternity Pay (SMP), or
- Ordinary Statutory Paternity Pay (OSPP), or
- Additional Statutory Paternity Pay (ASPP), or
- Statutory Adoption Pay (SAP).

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

## More information

For more guidance, see the following booklets:

- CWG2 *Employer Further Guide to PAYE and NICs*
- Employer Helpbook E10 *Finishing the tax year*
- E14 *Employer Helpbook for Statutory Sick Pay*
- E15 *Employer Helpbook for Statutory Maternity Pay*
- E16 *Employer Helpbook for Statutory Adoption Pay*
- E19 *Employer Helpbook for Ordinary and Additional Statutory Paternity Pay*.

### Online services

For more information about filing online and the online services we provide for employers, go to

**[www.hmrc.gov.uk/payee/file-or-pay/fileonline/index.htm](http://www.hmrc.gov.uk/payee/file-or-pay/fileonline/index.htm)**

Or contact our Online Services Helpdesk by:

- email **[helpdesk@ir-efile.gov.uk](mailto:helpdesk@ir-efile.gov.uk)**
- phone **0845 60 55 999** (technical problems only)

## Crown copyright

Crown copyright applies to HMRC forms. The Stationery Office does not intend to seek payment from producers of substitute versions but proprietary suppliers should acknowledge Crown copyright when their forms are released to their customers.

## **P14/P60 illustration**

The illustration provided with this booklet is the P14/P60(Manual). This form can only be used to provide details of how HMRC expect the fields to be displayed.

To order from our Employer Orderline, go to [www.hmrc.gov.uk/employers/emp-form.htm](http://www.hmrc.gov.uk/employers/emp-form.htm)