2023 Superpay Year End

Chapter 1 - Year end

The year end process for 2022/23 is the same as 2021/22.

Final submission

The *final submission* for the year must be filed by 19th April. There are automatic penalties if you miss this deadline. The submission does not contain any employee details, YTD figures or declarations.

We recommend agents file their *final submissions* in bulk after 6th April instead of filing individual clients.

Superpay version

You must be on Superpay Version 4.18.2 or later. If you are on an earlier version, download the latest version from the Downloads page of Superpay's website https://superpay.uk.

2022/23 Licence Number

Superpay will normally update your licence number automatically, which means you do not need to enter it yourself. You can see the licence year at the bottom of the first screen of Superpay.

If you want to enter the licence manually you do not have to wait until 6th April to enter your new licence, which is printed on your Superpay Maintenance Tax Invoice. Your licence for the new year will continue to allow access to previous years.

On the opening logo screen enter any date before 6th April 2023, enter any company and go to the *Main Menu*. Press F2, choose *Enter a licence number,* type in your 2023/24 Licence and press ENTER. Then press ENTER on your company name. Superpay closes down and you can then go back into Superpay with a date in the new year.

If Superpay does not accept the licence number that you enter, check that you are on a recent version. Earlier versions for 2022/23 do not accept licences for 2023/24.

Move into the new tax year

To move into the new year, you only need to change the Superpay *System date* (i.e. the date on the Main Menu) to a date on or after 6th April. You cannot enter a post 6th April date on the *Run payroll* screen if your Superpay *System date* is pre-6th April.

Employees' details are reset when you first run a payslip for them in the new year. Until you run a payslip, you will not see any automatic changes to the employee records such as their tax code or year to date totals. Employees are brought forward on an individual basis, i.e. you can run one employee in the new year and continue to run other employees in the previous year.

Note: You can run payrolls for 2023/24 **before** you have sent your *final submission* for 2022/23.

Processing 2022/23after 6th April 2023

If you want to produce P60's or send a 2022/23 RTI submission on or after 6th April 2023, you will need to have a *System* date (i.e. the date on the *Main Menu* screen) prior to 6th April. Only then will you have access to the previous year's data. (This is the same as previous years.)

Week 53

If you run a weekly payroll for Wednesday 5th April 2023, Superpay automatically follows the special PAYE rules for Week 53 payrolls. If you do not normally pay your employees on a Wednesday you should not have a Week 53 payroll. Two and Four Weekly show as Week 54 and Week 56 respectively.

Holidays

You cannot advance the tax week on an employee's payslip screen into Week 53 for holidays. If, in Week 52, an employee has a normal week's pay plus a week's holiday and your payday is Wednesday then you need to do two payslips for that employee – one for Week 52 and one for Week 53. There are special rules for Week 53 and you cannot combine Week 53 pay with Week 52 pay on the same payslip.

Chapter 2 – Legislation changes

Automatic enrolment minimum rate increase

There is no increase to the automatic enrolment minimum rates this year.

Tax code changes

There is no standard uplift to tax codes this year. Superpay will automatically apply any P9's you have downloaded through Superpay as normal.

National Minimum Wage changes

The national minimum wage rates increase on 1st April 2023 and full details are available from HMRC:

https://www.gov.uk/national-minimum-wage-rates

Gender pay gap reporting

Superpay has some reports to help companies prepare their gender pay gap report. Please contact Superpay support at support@superpay.co.uk or 0161 832 4761 if you would like further information on Superpay's gender pay gap reports. Only employers with 250 or more employees need to prepare this report and more details are available from HMRC:

https://www.gov.uk/government/publications/gender-pay-gap-reporting-guidance-for-employers

Payrolling benefits in kind

Payrolling benefits continues this year as it did last year including company cars. You can enter the details of company cars on the employee record and file those as part of the FPS you normally send.

You must have registered in advance to use this feature. Full information is available from HMRC:

https://www.gov.uk/guidance/paying-your-employees-expenses-and-benefits-through-your-payroll

You must register with HMRC to payroll your benefits in kind. You must not use this feature if you have not registered to do so. Normal benefits (that are not benefits in kind) should not be entered using this feature.

You need to set up a new payslip heading for any payrolled benefits (except cars) and the flags of the heading must be altered so that it is treated correctly in payroll. In the flags column, remove all existing flags (any of NTPHA) and add a B. This B must be the only flag set; you cannot add B to the existing flags to make NTPHB, for example.

Any payments made using this heading will increase taxable gross but not increase total gross or net pay. The amount of the benefit will be recorded and included in the FPS you normally send.

You can set up multiple headings with benefits if you have more complex or multiple types of benefits in kind.
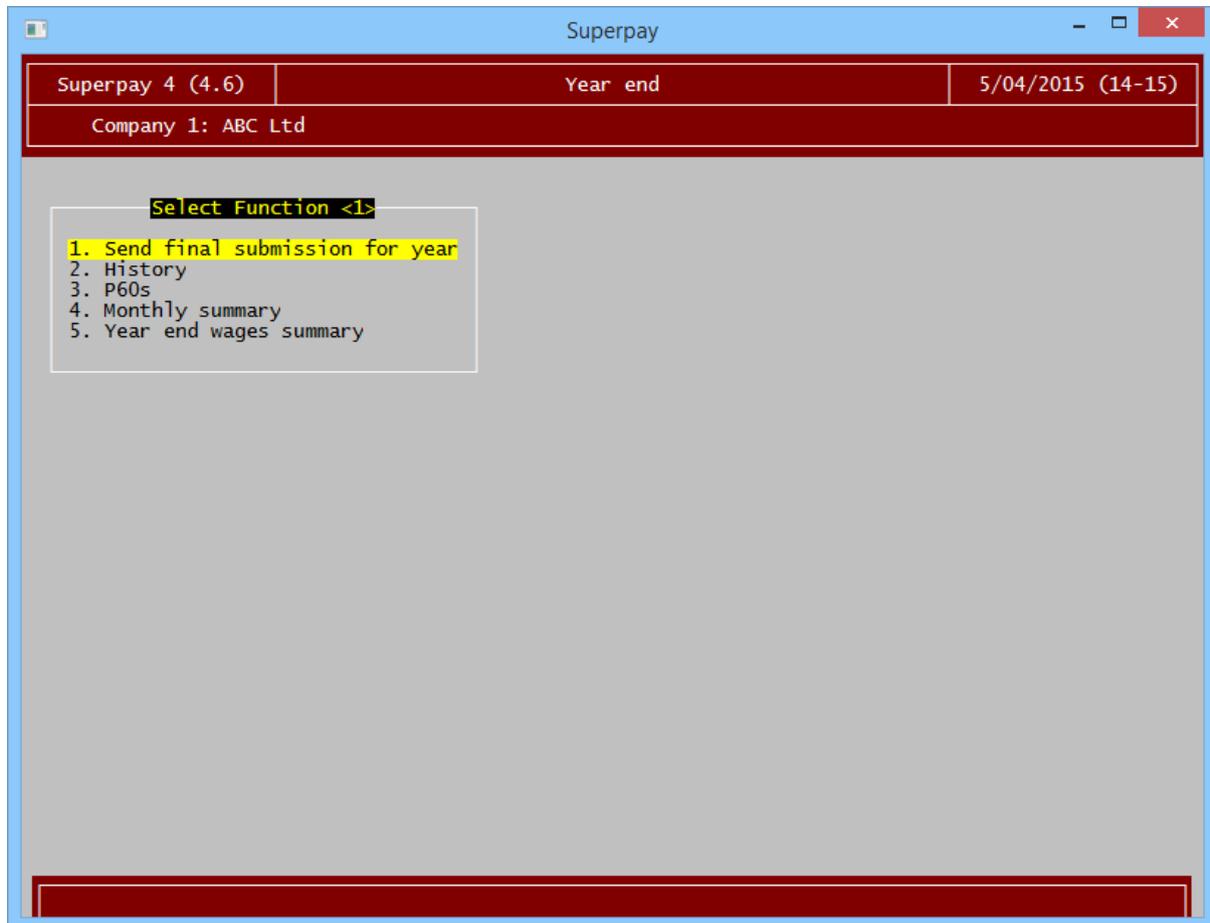
Company cars are entered at the bottom of the second page of the employee record. The total value of the car for the year must be entered and Superpay will allocate this per pay period as you run payroll. You do not need to do anything else unless the employee loses access to the car or you need

to correct previously entered details, in which case you should update the car details to reflect the changes. You do not need to create a pay item or payslip heading for any cars being payrolled.

Chapter 3 – Send final submission for year

Year end menu

From the *Main Menu*, select *RTI (option 6)* and then *Year end (option 6)*.

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┌──────────────────────────────────────────────────────────────────────────┐
│ ▣▢                              Superpay                        ─  ▢  ✕   │
├──────────────────────────────────────────────────────────────────────────┤
│  Superpay 4 (4.6)  │            Year end            │  5/04/2015 (14-15)  │
│     Company 1: ABC Ltd                                                     │
├──────────────────────────────────────────────────────────────────────────┤
│                                                                            │
│           ▐Select Function <1>▌                                            │
│          1. Send final submission for year                                 │
│          2. History                                                        │
│          3. P60s                                                           │
│          4. Monthly summary                                                │
│          5. Year end wages summary                                         │
│                                                                            │
└──────────────────────────────────────────────────────────────────────────┘
```

Submit your final submission

Choose option 1 on the Year end menu and the following submission screen is displayed.
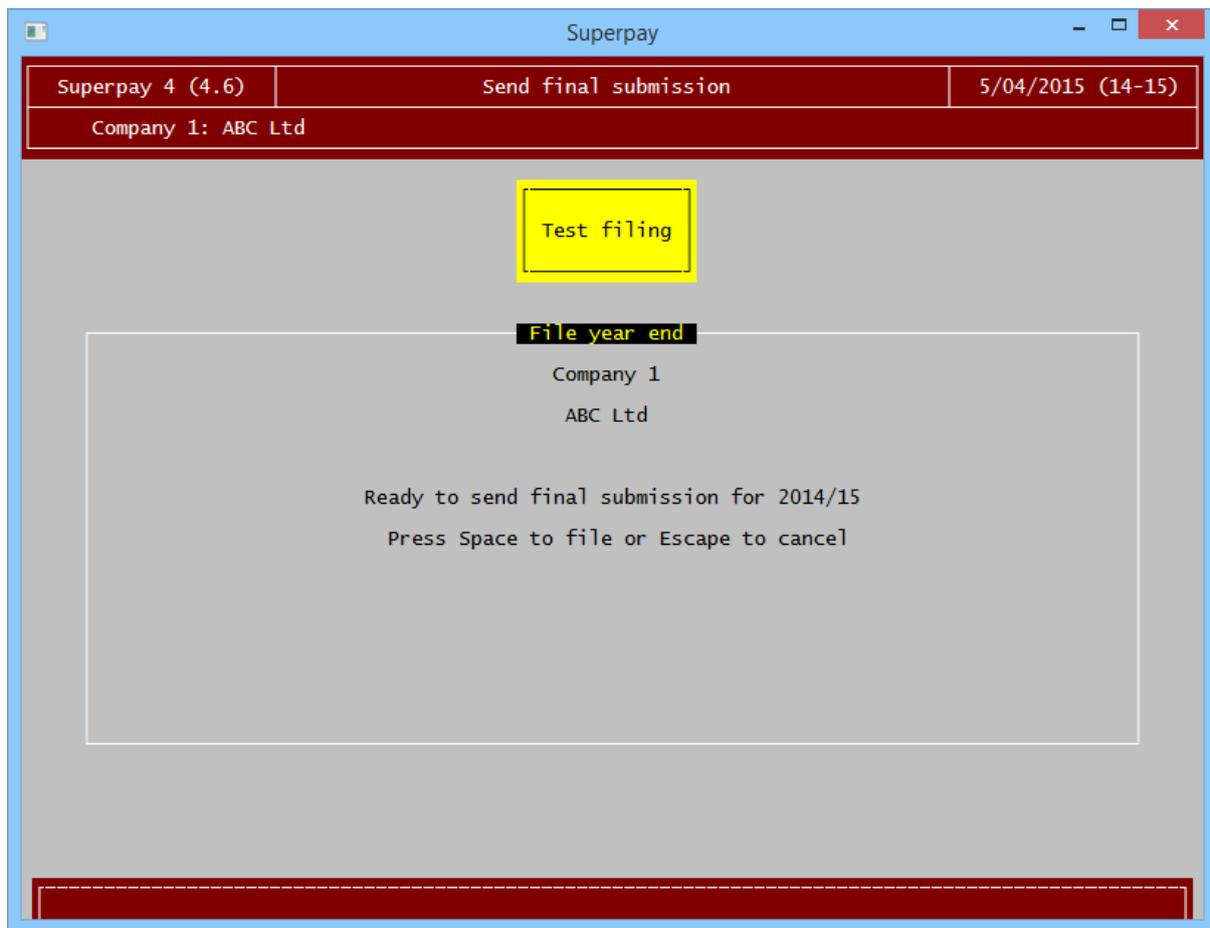
Confirm your details and press Space to file. When the submission has been sent, press Escape and choose *History* (option 2) to check that it has been successful. If an error is encountered, select the error line and press Enter to view HMRC's message.

When the history screen shows that the submission is successful, you have completed year end filing for this company.

Chapter 4 - Corrections after final submission for year

The *final submission for year* must be the last RTI submission sent for a company by 19th April, but it can be sent more than once. So, even if you have already sent your *final submission* you can still make corrections to an employee's payslip:

1. Before 19th April

    Undo and re-do the employee's payslip and send the revised FPS to HMRC. Then send your *final submission* again. If you are correcting an EPS, send the new EPS and the *final submission* again.

2. Employee totals after 19th April

    Undo and re-do the employee's payslip and send the revised FPS to HMRC. Do not send a *final submission* again. You submit this FPS from the tax year that you are altering, e.g. you need a *System date* in 2020/21 to adjust 2020/21's figures.

3. Nil EPS's and CIS refund or other reclaim changes after 19th April

    You can send an EPS for a previous year up to 6 years after that year. So if, for example, you have forgotten to send HMRC an EPS for Month 12, you can still send it later. You do not need to send the *final submission* again.

Changing 2022/23 after running 2023/24 payslips

Once an employee has been run in 2023/24, you cannot change their 2022/23 payslips without first undoing the 2023/24payslips.

You need to be in 2023/24 to *Undo* payslips in that year. You cannot *Undo* payslips for 2023/24 while in the 2022/23 tax year in Superpay. If you access an employee in the previous year after running a payslip in the new year, you will not see any options to *Undo* or *Restore* the employee to a previous period.

This is applied on an individual basis, e.g. if one employee is run for week 1 and a second is not, you can still *Undo* the second employee's week 52 payslip in 2022/23.

Chapter 5 - Year end reports and P60 forms

Year end reports

There are two year end reports in the Year end menu. The *Monthly summary* is the same as the standard Monthly summary and lists all employer liabilities for the company. It contains the totals with a breakdown by tax month.

The *Year end wages summary* is similar to the standard Wages summary. It contains the same headings as the standard report but lists all employees for the company, regardless of pay interval.

Set up your P60 style

You can produce P60s in colour or black and white, and eP60 options are available if required.

Default style. Go to *Utilities, System settings* (option 3). If the *Default P60 style* field shows the type of form you intend to use, press ESCAPE. If your form type is not displayed, go to the *Default P60 style* field and press F7. Then select the form you want and store the *System settings*. This default style will be used for all your companies unless you enter a different style on an individual company record.

Different styles for different companies. If you want to over-ride the default style for one or more companies – e.g. you want eP60's for certain companies and regular P60's for others - go to each *Company record* that will use a different style. Then enter the P60 style in the P60's styles field; i.e. go to the field, press F7, choose the required style and press F9 to store the revised record. This overrides the default style from *System settings* for this company only. (This style can be removed later if required; go to the field, press F7, choose *Remove* and then press F9.)

Produce P60's option

On the *RTI* menu choose *Year end* (option 6), then *P60's* (option 3).

eP60's

Superpay outputs eP60's as either a single document containing many eP60's or as individual documents where each document contains one eP60. You can choose the option you require from the yellow report destination box when producing the forms.

PDF's are created in your normal pdf/spreadsheet report folder. The default setting is a Superpay folder in your Documents folder.

If you have the plain paper payslip licence, you can email P60's directly to employees. You can send them from the year end menu or the normal email menu in Company, Send email.

Chapter 6 – Tax code changes

Download notifications

We recommend you use Superpay to download coding notices for the new year. Any changes will then be applied automatically during an employee's first payroll in the new year.

If you receive your notices electronically but have not downloaded notifications through Superpay before, call Superpay's support line on 0161 832 4761 for instructions on how to do this. Notices received on paper can not be downloaded through Superpay.

If you have used Superpay's *Download notifications* option, you can view the tax codes that will be applied in the *Notification history* screen (option 2 on the *HMRC notices online* menu in the *Company menu*).

Manual tax code changes

If you do not use Superpay's *Download notifications* option (e.g. because you are not yet registered as a client's agent) you will need to enter P9 tax code changes manually before running the first payroll. If you run both weekly and monthly payrolls for a company, do not apply the monthly code changes until you have either produced the P60's or are about to run the April monthly payroll.

> **Example:** On 6th April you manually enter **all** the P9 tax code notifications for a company. There are both weekly and monthly employee code changes.
>
> On 20th April you print the P60's but you have not yet run your April monthly payroll. The weekly employees' P60's show the correct tax code (i.e. the previous years' codes) but the monthly employees' P60's show any manually updated tax codes because the employees have not yet been run in the new year. Once run, the employees will show the correct tax code on their P60.

Chapter 7 - Agents year end menu

From the *Main Menu*, choose *Agents* (option 9) and then *Year end* (option 7). The agent year end menu allows agents to file multiple clients `in bulk' and produce reports to show which clients have been filed and which still need to be filed.
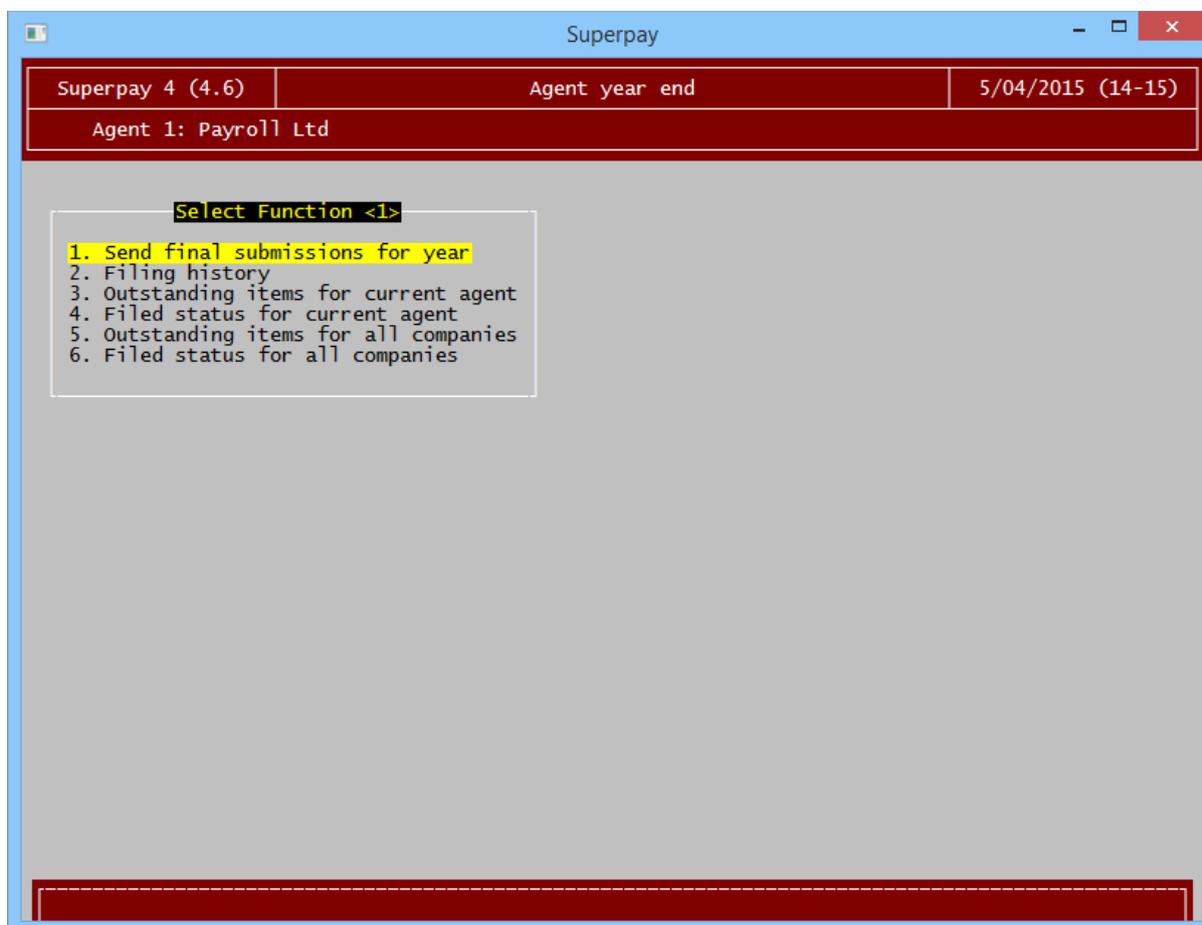
1. Option 1 allows you to send *final submissions* in bulk for a range of clients.
2. *Filing history* shows the filing status of those companies which have been submitted.
3. *Outstanding items for current agent* lists all companies which have not yet had a successful *final submission* - for the current agent only.
4. *Filed status for current agent* lists the date and time that each client company has been filed and shows any outstanding *final submissions* - for the current agent only.
5. *Outstanding items for all companies* lists all companies which need a *final submission*. This list includes companies without an agent and companies with different agents.
6. *Filed status for all companies* lists the date and time that each company has been filed and any outstanding companies. This includes companies without an agent and companies with different agents.

If you only have a single agent and no non-agent companies, the *current agent* and *all companies* reports list the same results.

An agent can use single company filing or agent bulk filing to send their clients' *final submissions*. We recommend you use bulk filing to save time and ensure all companies are filed before the 19ᵗʰ April deadline. You are not sending any values.

P9 tax code changes

If you have used Superpay's *Download notifications* option, you can view the tax codes that will be applied in the agent *Notification history* screen. Note: you need a system date in 2023/24 to view notices for 2023/24 in the Agents menu.

Send final submissions for year & filing history options

Choose option 1 on the agent year end menu, and enter which companies you want to file.
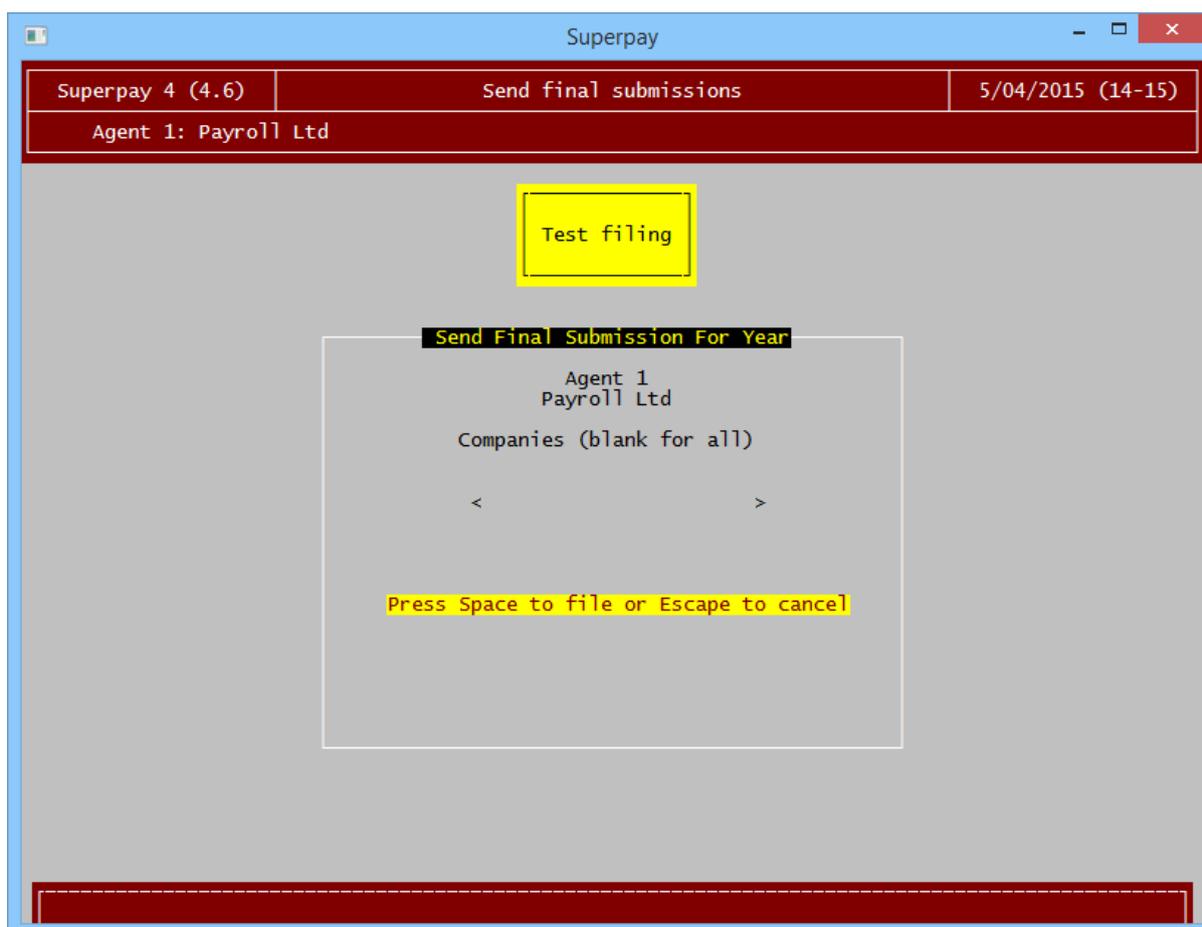
If you leave the *Companies* field blank, Superpay will file all outstanding companies for this agent. If you only want to file some of your clients enter the required range.

Examples:

- Enter *1-100* to file all companies numbered in the range 1 to 100.
- Enter *1,5,17* to file companies 1, 5 and 17.
- Enter *1-250, 500, 749* to file companies in the range 1 to 250, and companies 500 and 749

Press Enter on the range, then Space to file.

When a company is in the range chosen, Superpay checks to see if a *final submission* needs to be sent for that company. If it does, it is included in the submission. If it doesn't, it will be skipped and nothing will be filed. This means that it is often better to file most or all of your clients in one batch. The results are equivalent to producing the outstanding report and then filing each company on that list individually.

Superpay displays a confirmation message when all the companies in the range requested have been sent. You must then check the filing history and make sure that all the submissions have been successful. When you look at the history screen you will see only one line for the batch sent. So, press Enter on the batch you have just sent, and Superpay will show the status of each company sent within that batch. You then need to follow up any errors. Press Enter on the individual error line to see HMRC's error message.

Outstanding items options

Superpay lists each company that requires a *final submission*, along with the reason why a submission is needed. The possible reasons are:

- *Not submitted* - the company has not yet submitted their *final submission*.
- *Final submission must be submitted again due to another, later RTI submission* - an FPS or EPS has been sent after the *final submission* was filed

By 19th April this report should contain no companies in most circumstances.

If a company number is listed with an * next to it, that company has a submission that is still at the *Acknowledged* stage. You must check the history screen to receive any HMRC responses then produce the report again for an accurate report.

Filed status options

Superpay lists all companies that have been successfully filed with the date and time that the *final submissions* were sent. Any outstanding companies are listed below the completed companies with an outstanding reason as above.

Additionally, any companies that Superpay will not automatically file are listed at the bottom. These are companies that are either split companies or that you have flagged as inactive and are not to be filed. If you see a company listed here that should be filed, you must change its status or file it individually.

Chapter 8 - Split companies

The *final submission* should only be sent once for an entire PAYE scheme. You do not send a *final submission* for each split company within a scheme.

Internal split company

The *final submission* must be sent from the master company within Superpay. The P60s are printed from the individual split companies.

External split company

You must decide which part of the company will send the *final submission*. You can send it from Superpay's master company if required or it can be sent by another part of the payroll. The *final submission* must be sent after all parts of the payroll have sent their last normal submissions. There is no harm if the *final submission* is sent multiple times by each part but it is not necessary.