zmartly

Payroll Guide

Company Name

RTI Full Payment Submission (FPS)
Sep-2026

All Employees, Layout: Basic

Employee	Total Payments	Tax Deducted	Employee NIC	Net Pay	Employer NIC
Employee Name	2,000.00	190.20	76.16	**1,733.64**	237.45
Employee Name	1,000.00			**1,000.00**	87.45
Total	**3,000.00**	**190.20**	**76.16**	**2,733.64**	**324.90**

Amount you need to pay to your employees which will match to the payslips

Not paid:

Employee Name

Starters:

Employee Name

Employer Totals:

	PAYE Month
Total Net Pay	**2,733.64**
TAX:	
PAYE Tax	190.20
Total Tax Due	**190.20**
NIC:	
Employee NIC	76.16
Employer NIC	324.90
NIC Employment Allowance	-324.90 ** EPS item
Total NIC Due	**76.16**
Total Tax & NIC Due	**266.36**
HMRC ACCOUNT:	
Tax & NIC due for Sep-2026	266.36
Payment for Sep-2026	**266.36**
Balance carried forward to Oct-2026	0.00
OTHER PAYMENTS:	
TOTAL NET OUTLAY	**3,000.00**

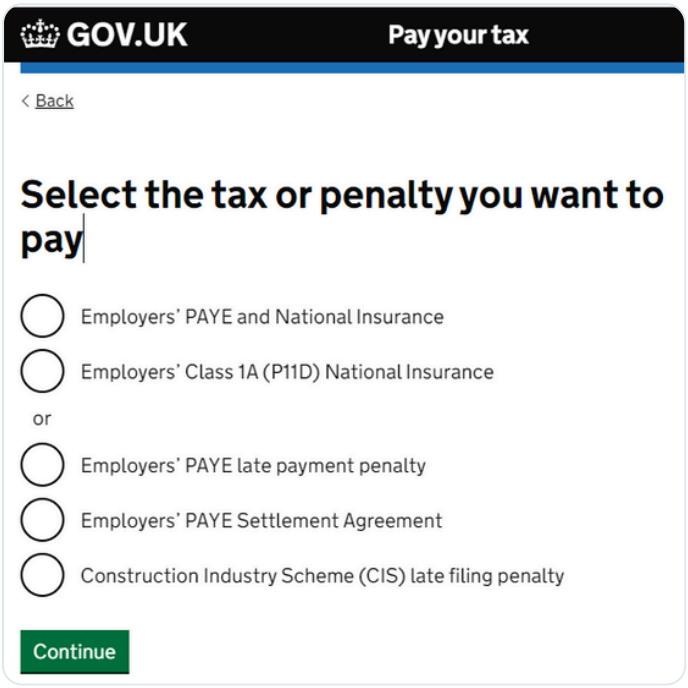
This is the amount you need to pay HMRC

*** The NIC Employment Allowance is reported once on an RTI Employer Payment Summary (EPS) at the beginning of the year.*

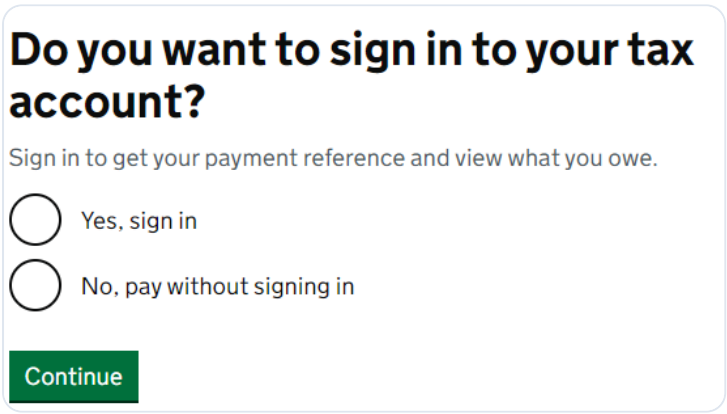
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How to pay your tax

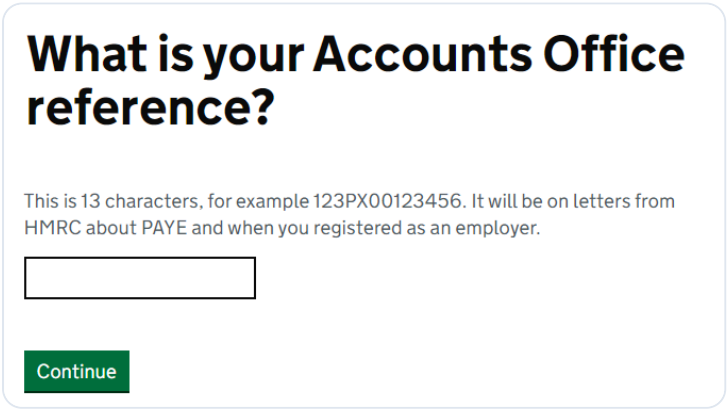
PAYE and NI payment link:
https://www.tax.service.gov.uk/pay/paye-tax/start



Choose "Employers' PAYE and National Insurance" and click continue



Choose "No, pay without signing in" and click continue



Enter your Accounts Office Reference number here