Seymour Taylor
Accountants and Tax Advisers

UK payroll
Key annual dates for employers

The UK tax year runs from 6 April to 5 April the following year and almost every payroll obligation is tied to this cycle. To help you manage your obligations, we have outlined the key dates employers need in their diary each year.

Key annual payroll dates

1 April – National Minimum Wage and National Living Wage increase

Annual uprating of hourly minimum wage rates across all age bands, recommended by the Low Pay Commission and confirmed by Government in the latest Budget. The current rates can be found *here*.

Employers need to check every worker paid at or near the minimum is compliant from this date, including apprentices and workers whose pay includes salary sacrifice arrangements that could inadvertently take them below the minimum.

5 April – Deadline to register for voluntary payrolling of benefits

Employers who want to payroll benefits in kind (tax them through payroll rather than reporting via P11D at year end) for the upcoming tax year must register with HMRC by this date. Note the wider shift here: mandatory payrolling of most benefits in kind is being phased in, with full mandation from April 2027 and April 2028. This means that 2026/27 may be the last full P11D reporting cycle for most benefit types.

5 April – Gender pay gap reporting

Applies to private and voluntary sector employers with 250 or more employees. The snapshot date is 5 April each year and the report – covering hourly pay and bonus gaps between men and women – must be published within one year, meaning by 4 April the following year. From 2026/27 employers can optionally publish an accompanying action plan; these become mandatory for the 2027/28 reporting year.

5/6 April – Statutory payment rates increases

Statutory Sick Pay (SSP), Statutory Maternity Pay (SMP), Statutory Paternity Pay (SPP), Statutory Adoption Pay (SAP), Statutory Shared Parental Pay (SSPP), Statutory Parental Bereavement Pay (SPBP) and Statutory Neonatal Care Pay (SNCP) all increase from the first Sunday in April. The latest rates can be found *here*.

19 April – Final FPS/EPS deadline for the previous tax year

The deadline to submit your final Full Payment Submission (FPS) or Employer Payment Summary (EPS) for the tax year that ended on the preceding 5 April. This closes off PAYE reporting for the year. It's also the deadline for the final electronic PAYE and NIC payment relating to the previous tax year if you haven't already settled it via the standard monthly cycle.

31 May – P60s due to employees

Every employee on the payroll as of 5 April must receive a P60 showing their total pay and deductions for the tax year, no later than 31 May.

6 July – P11D and P11D(b) deadline

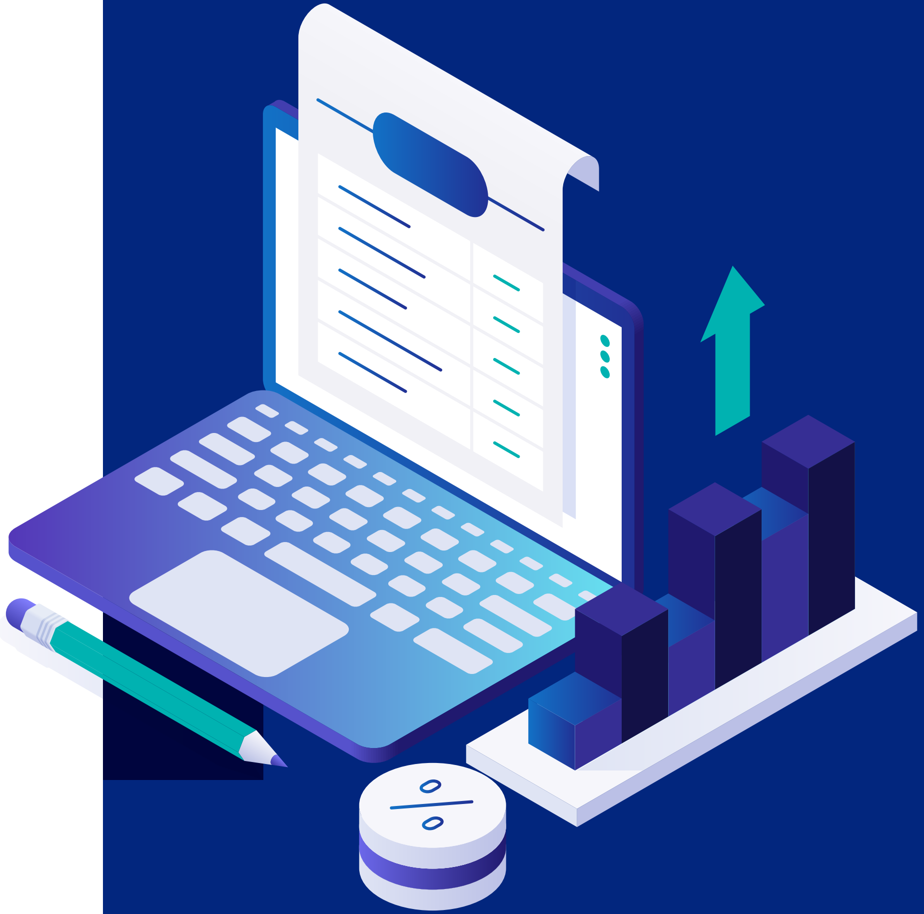
Forms reporting taxable Benefits in Kind not already payrolled must be submitted to HMRC and copies given to affected employees, by 6 July following the end of the tax year. All submissions must now be made electronically, as paper P11Ds are no longer accepted. The P11D(b) is the employer's declaration summarising the total Class 1A NIC due across all benefits reported.

19 July – Class 1A NIC payment postal deadline

If paying by cheque, Class 1A National Insurance on benefits in kind reported via P11D(b) must reach HMRC by 19 July.

22 July – Class 1A NIC electronic payment deadline

The equivalent deadline for electronic payments, which is the one most employers use. Miss it and HMRC applies interest immediately from 22 July, with escalating penalties if the balance remains unpaid. This deadline is separate from the 6 July filing deadline and is commonly overlooked because attention focuses on getting the forms submitted rather than the tax paid.



Monthly payroll obligations

On or before each payday – Full Payment Submission (FPS)

The FPS reports pay and deductions to HMRC and must be filed on or before the actual date employees are paid, not after. This is the most common source of late-filing penalties because it's easy to file a day or two late if payroll processing overruns.

19th of each month – Postal PAYE/NIC/CIS payment deadline

For employers still paying by cheque, payment for the previous tax month's PAYE, employee and employer NIC, student loan deductions and CIS deductions must reach HMRC by the 19th.

19th of each month – Employer Payment Summary (EPS)

Where relevant the EPS must reach HMRC by the 19th of the month following the tax month it relates to, to affect that month's charge.

19th of each month – Apprenticeship Levy postal deadline

Your apprenticeship levy must be reported and paid monthly via post, alongside PAYE for employers with an annual pay bill over £3 million.

22nd of each month – Electronic PAYE/NIC/CIS payment deadline

The deadline for the same liabilities when paying. If the 22nd falls on a weekend or bank holiday, payment must clear by the last working day before it.

22nd of each month – Apprenticeship Levy electronic deadline

Your apprenticeship levy must be reported and paid monthly electronically, alongside PAYE for employers with an annual pay bill over £3 million.

Other recurring or conditional dates

P45s

Should be issued whenever an employee leaves, not on a fixed annual date, but worth noting since it can be a constant year-round obligation.

P46(Car) – Due within 28 days of the quarter end

This information must be reported on time and provide the required information on employees who start or stop having a company car or change car, where the benefit isn't payrolled.

Automatic enrolment thresholds and re-enrolment – Ongoing

The qualifying earnings band and trigger are typically reviewed annually and usually announced ahead of the new tax year. Employers have a three-yearly re-enrolment duty on a date of their choosing around the anniversary of their original staging date.

Employment Allowance – Annually

This can be claimed via EPS, ideally at the start of the tax year, though it can be claimed at any point, so it is worth confirming that it has been claimed afresh each year as it doesn't automatically roll over in all payroll software configurations.

Helping you stay on top of deadlines

Our dedicated payroll team ensure that employers stay on top of their obligations throughout the year, by putting processes and platforms in place that ensure key deadlines aren't missed. If you would like support with running your payroll, please get in touch with our team.

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For more information on our services - contact us today!

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