UK Payroll Calendar 2026/27

Every monthly PAYE payment and EPS date for the 2026/27 tax year (6 April 2026 to 5 April 2027), plus the year-end reporting dates that fall inside it.

Tax month	Period	EPS by (19th)	PAYE due (22nd)	If due date is a non-working day, pay by
Month 1	6 Apr to 5 May 2026	Tue 19 May 2026	Fri 22 May 2026	
Month 2	6 May to 5 Jun 2026	Fri 19 Jun 2026	Mon 22 Jun 2026	
Month 3	6 Jun to 5 Jul 2026	Sun 19 Jul 2026	Wed 22 Jul 2026	
Month 4	6 Jul to 5 Aug 2026	Wed 19 Aug 2026	Sat 22 Aug 2026 *	Fri 21 Aug 2026
Month 5	6 Aug to 5 Sep 2026	Sat 19 Sep 2026	Tue 22 Sep 2026	
Month 6	6 Sep to 5 Oct 2026	Mon 19 Oct 2026	Thu 22 Oct 2026	
Month 7	6 Oct to 5 Nov 2026	Thu 19 Nov 2026	Sun 22 Nov 2026 *	Fri 20 Nov 2026
Month 8	6 Nov to 5 Dec 2026	Sat 19 Dec 2026	Tue 22 Dec 2026	
Month 9	6 Dec to 5 Jan 2027	Tue 19 Jan 2027	Fri 22 Jan 2027	
Month 10	6 Jan to 5 Feb 2027	Fri 19 Feb 2027	Mon 22 Feb 2027	
Month 11	6 Feb to 5 Mar 2027	Fri 19 Mar 2027	Mon 22 Mar 2027	
Month 12	6 Mar to 5 Apr 2027	Mon 19 Apr 2027	Thu 22 Apr 2027	

* Falls on a weekend or bank holiday. Payments must reach HMRC's account on the last working day before, unless you pay by Faster Payments, which can clear on the next working day. Cheque payments are due on the 19th. Bank holidays used: England and Wales. If an EPS date falls on a weekend, send it by the working day before.

Quarterly payers

Quarter	Payment due
6 Apr to 5 Jul 2026	Wed 22 Jul 2026
6 Jul to 5 Oct 2026	Thu 22 Oct 2026
6 Oct 2026 to 5 Jan 2027	Fri 22 Jan 2027
6 Jan to 5 Apr 2027	Thu 22 Apr 2027

Year-end and annual dates

Date	What is due
Sun 31 May 2026	**P60s for 2025/26 due to employees.** Give every employee on your payroll at 31 March a P60 by 31 May.
Mon 06 Jul 2026	**P11D and P11D(b) for 2025/26 due.** Report expenses and benefits and send each employee their copy by 6 July.
Wed 22 Jul 2026	**Class 1A NIC for 2025/26 due.** Pay by 22 July (19 July if paying by post/cheque).
Thu 22 Oct 2026	**PAYE Settlement Agreement (PSA) payment for 2025/26 due.** Class 1B and tax on PSA items: pay by 22 October (19 October by cheque).
Tue 06 Apr 2027	**New tax year 2027/28 begins.** Update tax codes, thresholds and rates in payroll. Check any Employment Allowance claim.
Mon 19 Apr 2027	**Last day to correct 2026/27 FPS errors.** Send corrected FPS or EPS by 19 April 2027.

Every payday

- ☐ Send your **Full Payment Submission (FPS)** to HMRC on or before each payday, not after.
- ☐ Send an **EPS** instead of an FPS for any tax month in which you paid no one. Tell HMRC in advance if you will not pay anyone for 1 to 12 months.
- ☐ Send the final FPS for the year on or before your last payday and tick the final submission flag.

Dates are from GOV.UK payroll guidance checked in November 2026. Add the .ics file to your calendar for reminders. General information, not tax advice.