

Payroll Year-End Checklist

Year-End: Key Tasks

- Check leavers and new starters **(before submitting FPS)**
- Calculate National Insurance for directors **(5th April)**
- Process your final pay run **(5th April)**
- Submit your FPS **(19th April)**
- Submit your EPS **(19th April)**
- Make a PAYE payment **(22nd April electronically, 19th April by cheque)**
- Submit P11D **(6th July)**
- Submit P11D(b) **(22nd July, 19th July by post)**
Send P60s to employees **(31st May)**

Start of New Tax Year: Key Tasks

- Check for Tax Code changes
- Update Rates and Thresholds
- Claim Employment Allowance (if eligible)
- Split Apprenticeship Levy Allowance (if eligible)
- Check your PAYE Settlement Agreement (PSA)
- Check National Minimum and Living Wage
- Submit your first EPS
- Submit your first FPS
- Make a PAYE Payment