

# PAYROLL YEAR-END CHECKLIST

- 5TH APRIL DEADLINE -



To help you get your ducks in a row, we've put together a payroll year end processing checklist with everything you need to do.

## 1. Before the End of the Tax Year

- Check Payroll records ensuring all employee details are updated.
- Last full payment submission (FPS) before 5th April.
- Review tax code notices (P9X).

## 2. Final Payroll processing for the tax year

- Adjustments for bonuses and overtime including commissions.
- Employer payment summary (EPS) for employment allowance claims and statutory sick and maternity pay.

## 3. Produce & distribute employee documentation

- Provide P60s to employees 31st May at the latest.
- Check and finalise statutory deductions.
- Handle leavers and P45s.

## 4. Pension contributions

- Finalise pension contributions.
- Review auto-enrolment.

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cont.

## 5. Review and submit year-end reports

- Submit year-end payroll returns including FPS & EPS reports.
- Review and calculate Class 1A NICs on employee benefits in kind (BIK), and ensure they are included in your P11D(b) submission by 6th July.
- P11D and P11D(b) reporting.

## 6. HMRC compliance and deadlines

- Year-end FPS and EPS submission by 19 April.
- PAYE settlement agreement (PSA).

## 7. Plan for the new payroll year

- Apply new tax codes starting from 6 April.
- Update payroll software.
- Check legislative changes.

## 8. Record keeping and compliance

- Keep accurate and complete payroll records for at least 3 years as required by HMRC.
- Store all payroll year-end documentation properly, in case of audit.

## 9. Post year-end tasks

- NICs payment to HMRC by 22 July (or 19 July if paying by cheque).
- P11D(b) payment.