WORKMAX PAYROLL HUB

Director payroll year planner 2026/27

Use this planner to keep the director record, approved salary, payday, FPS, payment and PAYE liability connected. Complete it alongside maintained payroll software and current HMRC guidance.

Company	
Director	
Appointment date	
Regular payday	
Annual salary	
Director NI method	
Tax code / source	
Employment Allowance decision	
Employer pension plan	
Reviewer	

Before the first payment

[ ]	**Register the employer** Confirm whether PAYE registration is required and retain the employer references.
[ ]	**Create the director record** Use the correct legal identity, appointment date, payroll start date and director indicator.
[ ]	**Select the NI method** Record the standard annual or alternative method in maintained payroll software.
[ ]	**Apply the tax instruction** Use the appropriate starter information or HMRC tax-code instruction.
[ ]	**Approve pay and pension** Document the salary, employer pension contribution and effective date separately from dividends or loans.
[ ]	**Set the control route** Confirm payday, company-bank payment, accounting entries, payslip delivery and review ownership.

Single-director Employment Allowance check
A company generally cannot claim Employment Allowance where one director is the only employee whose earnings create employer Class 1 NI. A second payroll record alone is not enough.

2026/27 monthly control record

Tick FPS after the accepted submission response is retained. Tick payslip + paid only when the payslip is issued and the net salary leaves the company account. Record the liability from the payroll reconciliation, not from memory.

Month	Payday	Gross pay	FPS	Payslip + paid	PAYE liability	HMRC paid	Notes
Apr			[ ]	[ ]		[ ]	
May			[ ]	[ ]		[ ]	
Jun			[ ]	[ ]		[ ]	
Jul			[ ]	[ ]		[ ]	
Aug			[ ]	[ ]		[ ]	
Sep			[ ]	[ ]		[ ]	
Oct			[ ]	[ ]		[ ]	
Nov			[ ]	[ ]		[ ]	
Dec			[ ]	[ ]		[ ]	
Jan			[ ]	[ ]		[ ]	
Feb			[ ]	[ ]		[ ]	
Mar			[ ]	[ ]		[ ]	

Review, exceptions and year end

Use this page after each payroll and whenever the authorised salary, director status, tax instruction or submission record changes.

After each payroll

[ ]	**Reconcile payroll** Tie gross pay, deductions, employer NI and pension values to the approved payroll report.
[ ]	**Check the PAYE liability** Confirm the amount and applicable payment deadline; retain evidence of payment to HMRC.
[ ]	**Submit any required EPS** Keep the submission response and the reason for the EPS with the tax-month records.
[ ]	**Retain evidence** Keep the payslip, FPS response, bank payment, journal, pension evidence and any exception approval.

Exception and correction log

Date	Tax period	Issue	Action and evidence	Owner	Closed

Year-end sign-off

Review date	
Reviewer	
Final FPS / EPS checked	
P60 provided where required	
Records location	

Educational planner, not tax, legal or payroll advice. Thresholds and reporting routes should be checked before use. Reviewed 22 July 2026.