UK Payroll Calendar 2026/27

A one-off planning download generated from the same maintained registry as the online control centre. FPS is normally due on or before payday. Verify current requirements and allow for weekends, bank holidays and clearing time.

Date	Task	What to do
05 Apr 2026	**Tax month closes**	Close the period evidence and identify any EPS route that may apply.
06 Apr 2026	**2026/27 tax year starts**	Confirm the maintained software year-opening process and current instructions.
19 Apr 2026	**EPS deadline where required**	Use maintained year-to-date values and do not use a no-payment report for a missed FPS.
22 Apr 2026	**Electronic PAYE and NI payment deadline**	Reconcile the liability and allow for clearing time; payment by post has an earlier deadline.
22 Apr 2026	**Pension contribution timing check**	Check the provider arrangement: statutory/default timing and payment method can differ.
05 May 2026	**Tax month closes**	Close the period evidence and identify any EPS route that may apply.
19 May 2026	**EPS deadline where required**	Use maintained year-to-date values and do not use a no-payment report for a missed FPS.
22 May 2026	**Electronic PAYE and NI payment deadline**	Reconcile the liability and allow for clearing time; payment by post has an earlier deadline.
22 May 2026	**Pension contribution timing check**	Check the provider arrangement: statutory/default timing and payment method can differ.
31 May 2026	**Give eligible employees their 2025/26 P60**	Validate the eligible employment population and year-to-date record before issue.
05 Jun 2026	**Tax month closes**	Close the period evidence and identify any EPS route that may apply.
19 Jun 2026	**EPS deadline where required**	Use maintained year-to-date values and do not use a no-payment report for a missed FPS.
22 Jun 2026	**Electronic PAYE and NI payment deadline**	Reconcile the liability and allow for clearing time; payment by post has an earlier deadline.
22 Jun 2026	**Pension contribution timing check**	Check the provider arrangement: statutory/default timing and payment method can differ.

Date	Task	What to do
05 Jul 2026	**Tax month closes**	Close the period evidence and identify any EPS route that may apply.
06 Jul 2026	**Benefits and expenses reporting deadline**	Check the maintained reporting route and give employees any required information.
19 Jul 2026	**EPS deadline where required**	Use maintained year-to-date values and do not use a no-payment report for a missed FPS.
22 Jul 2026	**Electronic Class 1A NIC payment deadline**	Allow time for payment to clear; post has an earlier deadline.
22 Jul 2026	**Electronic PAYE and NI payment deadline**	Reconcile the liability and allow for clearing time; payment by post has an earlier deadline.
22 Jul 2026	**Pension contribution timing check**	Check the provider arrangement: statutory/default timing and payment method can differ.
05 Aug 2026	**Employment-intermediary report: April–June quarter**	Confirm whether the reporting requirement applies before filing.
05 Aug 2026	**Tax month closes**	Close the period evidence and identify any EPS route that may apply.
19 Aug 2026	**EPS deadline where required**	Use maintained year-to-date values and do not use a no-payment report for a missed FPS.
22 Aug 2026	**Electronic PAYE and NI payment deadline**	Reconcile the liability and allow for clearing time; payment by post has an earlier deadline.
22 Aug 2026	**Pension contribution timing check**	Check the provider arrangement: statutory/default timing and payment method can differ.
05 Sep 2026	**Tax month closes**	Close the period evidence and identify any EPS route that may apply.
19 Sep 2026	**EPS deadline where required**	Use maintained year-to-date values and do not use a no-payment report for a missed FPS.
22 Sep 2026	**Electronic PAYE and NI payment deadline**	Reconcile the liability and allow for clearing time; payment by post has an earlier deadline.
22 Sep 2026	**Pension contribution timing check**	Check the provider arrangement: statutory/default timing and payment method can differ.
05 Oct 2026	**Tax month closes**	Close the period evidence and identify any EPS route that may apply.
19 Oct 2026	**EPS deadline where required**	Use maintained year-to-date values and do not use a no-payment report for a missed FPS.

Date	Task	What to do
22 Oct 2026	**Electronic PAYE and NI payment deadline**	Reconcile the liability and allow for clearing time; payment by post has an earlier deadline.
22 Oct 2026	**Pension contribution timing check**	Check the provider arrangement: statutory/default timing and payment method can differ.
05 Nov 2026	**Employment-intermediary report: July–September quarter**	Reconcile the quarter’s worker-supply records.
05 Nov 2026	**Tax month closes**	Close the period evidence and identify any EPS route that may apply.
19 Nov 2026	**EPS deadline where required**	Use maintained year-to-date values and do not use a no-payment report for a missed FPS.
22 Nov 2026	**Electronic PAYE and NI payment deadline**	Reconcile the liability and allow for clearing time; payment by post has an earlier deadline.
22 Nov 2026	**Pension contribution timing check**	Check the provider arrangement: statutory/default timing and payment method can differ.
05 Dec 2026	**Tax month closes**	Close the period evidence and identify any EPS route that may apply.
19 Dec 2026	**EPS deadline where required**	Use maintained year-to-date values and do not use a no-payment report for a missed FPS.
22 Dec 2026	**Electronic PAYE and NI payment deadline**	Reconcile the liability and allow for clearing time; payment by post has an earlier deadline.
22 Dec 2026	**Pension contribution timing check**	Check the provider arrangement: statutory/default timing and payment method can differ.
05 Jan 2027	**Tax month closes**	Close the period evidence and identify any EPS route that may apply.
19 Jan 2027	**EPS deadline where required**	Use maintained year-to-date values and do not use a no-payment report for a missed FPS.
22 Jan 2027	**Electronic PAYE and NI payment deadline**	Reconcile the liability and allow for clearing time; payment by post has an earlier deadline.
22 Jan 2027	**Pension contribution timing check**	Check the provider arrangement: statutory/default timing and payment method can differ.
05 Feb 2027	**Employment-intermediary report: October–December quarter**	Check the quarter’s reporting facts and source records.
05 Feb 2027	**Tax month closes**	Close the period evidence and identify any EPS route that may apply.

Date	Task	What to do
19 Feb 2027	**EPS deadline where required**	Use maintained year-to-date values and do not use a no-payment report for a missed FPS.
22 Feb 2027	**Electronic PAYE and NI payment deadline**	Reconcile the liability and allow for clearing time; payment by post has an earlier deadline.
22 Feb 2027	**Pension contribution timing check**	Check the provider arrangement: statutory/default timing and payment method can differ.
05 Mar 2027	**Tax month closes**	Close the period evidence and identify any EPS route that may apply.
19 Mar 2027	**EPS deadline where required**	Use maintained year-to-date values and do not use a no-payment report for a missed FPS.
22 Mar 2027	**Electronic PAYE and NI payment deadline**	Reconcile the liability and allow for clearing time; payment by post has an earlier deadline.
22 Mar 2027	**Pension contribution timing check**	Check the provider arrangement: statutory/default timing and payment method can differ.
05 Apr 2027	**2026/27 tax year ends**	Reconcile the closing payroll while keeping later settlement and P60 tasks separate.
06 Apr 2027	**2027/28 tax year starts**	Validate the maintained new-year parameters and tax-code instructions.
19 Apr 2027	**Final EPS deadline where the final report is an EPS**	Choose the final report route separately for each PAYE scheme.
05 May 2027	**Employment-intermediary report: January–March quarter**	Confirm the reporting requirement and retain quarter evidence.
31 May 2027	**Give eligible employees their 2026/27 P60**	Approve the P60 population at employment-record level.
06 Jul 2027	**Benefits and expenses reporting deadline**	Use the current benefits reporting guidance for the applicable route.
22 Jul 2027	**Electronic Class 1A NIC payment deadline**	Allow for the payment method and clearing time.

Monthly payroll rhythm

1	**Before cut-off**	Collect and approve starters, leavers, hours, changes, absence and deductions.
2	**Before payday**	Calculate, review exceptions, approve payroll and prepare payslips.
3	**On or before payday**	Send FPS, check HMRC acceptance, give payslips and pay employees.

4	**After payday**	Send EPS when required, reconcile HMRC and pensions, retain the period evidence.
5	**By the applicable deadline**	Ensure PAYE, National Insurance and pension payments clear on time.

Sources: GOV.UK running payroll, reporting to HMRC, paying PAYE, payroll annual reporting, expenses and benefits guidance. Reviewed 10 July 2026.