

Payroll Critical Dates

Payroll is dominated by a whole series of critical dates. The Payroll Calendar starts on 6th April

5th of each month: The end of each tax month for PAYE, CIS and NIC.

6th of each month: The start of each tax month for PAYE, CIS and NIC

19th of each month: The date by which PAYE, CIS and NIC payments must be paid for the month or quarter ended on 5th of the same month.

19th April: Interest starts running for any unpaid PAYE, CIS or NIC for the month or quarter ended on 5th April of the same year

22nd April: payment due via electronic payment methods.

2nd May: Form P46 (car) relating to the quarter ended 5th April (changes to use in company cars)

19th May: Filing of P14s, P35s, and P38As P38(s) s to Employer's tax office.

31st May: P60s issued to each employee working for the employer on 5th April

6th July: Filing of P11Ds, P9D and P11D (b) with the Inland Revenue and copy to all employees.

2nd August: Form P46 (car) relating to the quarter ended 5th July (changes to use in company cars)

2nd November: Form P46 (car) relating to the quarter ended 5th October (changes to use in company cars)

2nd February: Form P46 (car) relating to the quarter ended 5th January (changes to use in company cars)