Nxsys

UK PAYROLL · TAX YEAR 2026-27

HMRC PAYE tax calendar 2026-27

Every FPS, EPS and payment deadline for 6 April 2026 to 5 April 2027, the year-end dates, and the rates and thresholds your payroll uses.

Month by month | Key dates | 2026-27 rates | Year-end checklist

31 May 2026
P60s to employees

6 Jul 2026
P11D and P11D(b)

22 Jul 2026
Class 1A NICs

19 Apr 2027
Final EPS for 2026-27

M1	M2	M3	M4	M5	M6
22 May pay by	22 Jun pay by	22 Jul pay by	21 Aug pay by	22 Sep pay by	22 Oct pay by
M7	**M8**	**M9**	**M10**	**M11**	**M12**
20 Nov pay by	22 Dec pay by	22 Jan pay by	22 Feb pay by	22 Mar pay by	22 Apr pay by

Electronic PAYE payment dates for every tax month of 2026-27. Green dates move because the 22nd falls on a weekend.

THE YEAR AT A GLANCE

2026-27 on one page

Every payment and EPS date from April 2026 to March 2027. Tax month 12 is paid by Thu 22 Apr 2027.

April 2026

M	T	W	T	F	S	S
		1	2	~~3~~	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May 2026

M	T	W	T	F	S	S
				1	2	3
~~4~~	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
~~25~~	26	27	28	29	30	31

June 2026

M	T	W	T	F	S	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July 2026

M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

August 2026

M	T	W	T	F	S	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
~~31~~						

September 2026

M	T	W	T	F	S	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

October 2026

M	T	W	T	F	S	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November 2026

M	T	W	T	F	S	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

December 2026

M	T	W	T	F	S	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	~~25~~	26	27
~~28~~	29	30	31			

January 2027

M	T	W	T	F	S	S
				~~1~~	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

February 2027

M	T	W	T	F	S	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

March 2027

M	T	W	T	F	S	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	~~26~~	27	28
~~29~~	30	31				

Pay HMRC (electronic) · EPS due · Other key deadline · Tax year starts or ends · Bank holiday (England and Wales)

EVERY TAX MONTH

The same four beats each month

6th

Tax month starts

Each tax month runs from the 6th to the 5th of the next month.

Pay day

Send the FPS

Report pay and deductions to HMRC on or before every pay day.

19th

Send the EPS

If you need to, claim recoveries and allowances, or report no pay, for the tax month just ended.

22nd

Pay HMRC

Your PAYE, NICs and student loan deductions must reach HMRC (19th by cheque).

MONTH BY MONTH

FPS, EPS and payment dates

Tax months run from the 6th to the 5th. Send an FPS on or before every pay day. The dates below are the latest day HMRC must have your EPS or payment.

TAX MONTH	EPS BY	PAY HMRC BY	BY CHEQUE
Month 1 6 Apr 2026 to 5 May 2026	Tue 19 May 2026	**Fri 22 May 2026**	Tue 19 May 2026
Month 2 6 May 2026 to 5 Jun 2026	Fri 19 Jun 2026	**Mon 22 Jun 2026**	Fri 19 Jun 2026
Month 3 QUARTER 1 6 Jun 2026 to 5 Jul 2026	Sun 19 Jul 2026	**Wed 22 Jul 2026**	Fri 17 Jul 2026
Month 4 22ND IS A WEEKEND 6 Jul 2026 to 5 Aug 2026	Wed 19 Aug 2026	**Fri 21 Aug 2026**	Wed 19 Aug 2026
Month 5 6 Aug 2026 to 5 Sep 2026	Sat 19 Sep 2026	**Tue 22 Sep 2026**	Fri 18 Sep 2026
Month 6 QUARTER 2 6 Sep 2026 to 5 Oct 2026	Mon 19 Oct 2026	**Thu 22 Oct 2026**	Mon 19 Oct 2026
Month 7 22ND IS A WEEKEND 6 Oct 2026 to 5 Nov 2026	Thu 19 Nov 2026	**Fri 20 Nov 2026**	Thu 19 Nov 2026
Month 8 6 Nov 2026 to 5 Dec 2026	Sat 19 Dec 2026	**Tue 22 Dec 2026**	Fri 18 Dec 2026
Month 9 QUARTER 3 6 Dec 2026 to 5 Jan 2027	Tue 19 Jan 2027	**Fri 22 Jan 2027**	Tue 19 Jan 2027
Month 10 6 Jan 2027 to 5 Feb 2027	Fri 19 Feb 2027	**Mon 22 Feb 2027**	Fri 19 Feb 2027
Month 11 6 Feb 2027 to 5 Mar 2027	Fri 19 Mar 2027	**Mon 22 Mar 2027**	Fri 19 Mar 2027
Month 12 QUARTER 4 6 Mar 2027 to 5 Apr 2027	Mon 19 Apr 2027	**Thu 22 Apr 2027**	Mon 19 Apr 2027

If you pay quarterly, pay by 22 Jul, 22 Oct, 22 Jan, 22 Apr 2027 for the four quarters (6 April to 5 July, and so on). If a date is a weekend or bank holiday, the payment must reach HMRC by the last working day before it; Faster Payments can arrive on the day. You only need an EPS if you claim recoveries or allowances, or paid no employees in the tax month.

KEY DATES

The deadlines that matter in 2026-27

Mon 6 Apr 2026 — START
Tax year 2026-27 starts
New rates and thresholds apply. Use the new tax codes for the first pay day on or after 6 April.

Wed 22 Apr 2026 — PAY
Pay HMRC for tax month 12 of 2025-26
Electronic payments for 6 March to 5 April 2026. The final EPS for 2025-26 was due by 19 April.

Sun 31 May 2026 — YEAR END
P60s to employees
Give a P60 to everyone on your payroll on 5 April 2026.

Sun 5 Jul 2026 — BENEFITS
PSA deadline
Agree a PAYE Settlement Agreement for 2025-26 with HMRC.

Mon 6 Jul 2026 — BENEFITS
P11D and P11D(b)
Report expenses and benefits for 2025-26 and give employees their P11D information.

Wed 22 Jul 2026 — PAY
Class 1A NICs
Pay Class 1A National Insurance on 2025-26 benefits (19 July by post).

Thu 22 Oct 2026 — PAY
PSA tax and NICs
Pay the tax and Class 1B National Insurance due under a PSA (19 October by post).

Mon 5 Apr 2027 — YEAR END
Tax year 2026-27 ends
Send your final FPS on or before your last pay day of the year.

Tue 6 Apr 2027 — CHANGE
Payrolling benefits becomes mandatory
From 2027-28 most benefits in kind must be reported and taxed through payroll.

Mon 19 Apr 2027 — REPORT
Final EPS for 2026-27
Tell HMRC about any recoveries and allowances, and confirm the year is complete.

Thu 22 Apr 2027 — PAY
Pay HMRC for tax month 12
Last electronic payment for 2026-27 (6 March to 5 April 2027).

Mon 31 May 2027 — YEAR END
P60s for 2026-27
Give a P60 to everyone on your payroll on 5 April 2027.

YEAR END

Your payroll year-end checklist

BEFORE 5 APRIL
Check every employee's details, and send your final FPS on or before the last pay day, marked as the final one.

BY 19 APRIL
Send your final EPS if you need to, and pay what you owe for tax month 12 by the 22nd.

FROM 6 APRIL
Use the new tax codes and rates. Week 1/Month 1 codes don't carry into the new year unless HMRC tells you.

BY 31 MAY
Give a P60 to everyone on your payroll on 5 April.

BY 6 JULY
Send P11D and P11D(b) forms for benefits that weren't payrolled, and tell employees.

BY 22 JULY
Pay Class 1A National Insurance on those benefits.

RATES AND THRESHOLDS

Income tax and National Insurance for 2026-27

The figures your payroll uses from 6 April 2026.

Income tax: England, Wales and Northern Ireland

Personal Allowance, £0 to £12,570	**0%**
Basic rate, £12,571 to £50,270	**20%**
Higher rate, £50,271 to £125,140	**40%**
Additional rate, Over £125,140	**45%**

Bands are on gross pay and assume the standard Personal Allowance. Wales uses the same rates as England and Northern Ireland. Emergency tax code: 1257L W1/M1/X.

Income tax: Scotland

Starter rate, £12,571 to £16,537	**19%**
Basic rate, £16,538 to £29,526	**20%**
Intermediate rate, £29,527 to £43,662	**21%**
Higher rate, £43,663 to £75,000	**42%**
Advanced rate, £75,001 to £125,140	**45%**
Top rate, Over £125,140	**48%**

National Insurance thresholds

THRESHOLD	WEEK	MONTH	YEAR
Lower earnings limit (LEL)	£129	£559	£6,708
Primary threshold (PT)	£242	£1,048	£12,570
Secondary threshold (ST)	£96	£417	£5,000
Freeport and Investment Zone upper secondary threshold	£481	£2,083	£25,000
Upper earnings limit (UEL)	£967	£4,189	£50,270
Upper secondary thresholds (UST, AUST, VUST)	£967	£4,189	£50,270

National Insurance rates

Employee Class 1, PT to UEL	**8%**
Employee Class 1, above UEL	**2%**
Employer Class 1, above ST	**15%**
Class 1A and Class 1B	**15%**

National Minimum Wage

21 and over (National Living Wage)	**£12.71**
18 to 20	**£10.85**
Under 18	**£8.00**
Apprentice	**£8.00**

Hourly rates from 1 April 2026. The apprentice rate applies to apprentices under 19, or in the first year of their apprenticeship.

MORE RATES

Student loans, statutory pay and allowances

Student and postgraduate loans

PLAN	YEAR	MONTH	WEEK	RATE
Plan 1	£26,900	£2,241.66	£517.30	9%
Plan 2	£29,385	£2,448.75	£565.09	9%
Plan 4	£33,795	£2,816.25	£649.90	9%
Plan 5	£25,000	£2,083.33	£480.76	9%
Postgraduate loan	£21,000	£1,750.00	£403.84	6%

Deductions are taken from pay above the threshold.

Statutory payments

Statutory Sick Pay (SSP)	**£123.25 a week, or 80% of average weekly earnings if lower**
Statutory Maternity and Adoption Pay	**90% of average weekly earnings for 6 weeks, then £194.32 or 90% if lower**
Statutory Paternity, Shared Parental, Parental Bereavement and Neonatal Care Pay	**£194.32 a week, or 90% if lower**
Recovery of statutory pay (not SSP)	**92%, or 109% if your Class 1 NICs were £45,000 or less last year**

Allowances, levy and mileage

Employment Allowance	**Up to £10,500 off your employer Class 1 NICs**
Apprenticeship Levy	**0.5% of your pay bill, with a £15,000 allowance**
Mileage: cars and vans	**55p a mile for the first 10,000 miles, then 25p (55p for all miles for NICs)**
Mileage: motorcycles and bicycles	**24p and 20p a mile**

Sources: GOV.UK, checked 29 October 2026: Rates and thresholds for employers 2026 to 2027; Running payroll: reporting to HMRC; Pay employers' PAYE; Payroll annual reporting and tasks; Pay Class 1A National Insurance; PAYE Settlement Agreements; UK bank holidays. A guide for UK employers, not tax advice.

Nxsys

SPEAK TO Nxsys

Payroll that keeps to the calendar

Nxsys Payroll sends your FPS with every pay run and shows what to pay HMRC and when. Book a demo to see it with your own pay runs.

BOOK A DEMO
nxsys.tech/contact

SECURITY AND TRUST
trust.nxsys.tech

API DOCUMENTATION
developers.nxsys.tech

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