

YEAR-END PAYROLL CHORES NEED A HAND WITH YOUR PAYROLL YEAR END 5 APRIL 2026?

The end of the tax year on 5 April 2026 brings a number of important payroll reporting obligations for employers. Even where payroll is run smoothly during the year, the year-end process is a distinct compliance exercise and needs specific attention to ensure everything is complete, accurate and submitted on time.

FINAL FULL PAYMENT SUBMISSION (FPS)

The most important step is submitting a final Full Payment Submission under Real Time Information. This must be marked as the final submission for the tax year and confirm that all pay, tax, National Insurance and statutory payments have been reported in full. This submission also confirms that payroll reporting for the year is complete.

If this step is missed, HMRC will treat payroll as still open and may issue reminders or penalties.

EMPLOYEE DOCUMENTATION

Employers must provide a P60 to every employee who was on the payroll on 5 April 2026. The P60 summarises pay and deductions for the year and must be given to employees by 31 May 2026.

Employees often need this document for mortgage applications, tax returns or benefit claims, so accuracy and timely delivery matter.

P11D AND BENEFITS REPORTING

If employees or directors received benefits in kind or expense payments that are not covered by a PAYE Settlement Agreement or payrolled benefits, P11D forms may be required. These must be submitted to HMRC by 6 July 2026, with copies provided to employees.

Any Class 1A National Insurance due must also be paid by 22 July 2026 if paid electronically.

NATIONAL LIVING WAGE AND NATIONAL MINIMUM WAGE CHECKS

Year-end chores should also include reviewing pay rates to ensure compliance with National Living Wage and National Minimum Wage rules from April 2026 onwards. New statutory rates apply from the start of the tax year and employers must make sure that payroll systems have been updated accordingly.

This is particularly important for hourly paid staff, younger workers, apprentices and anyone paid close to the minimum thresholds. Failing to apply the correct rates can result in arrears, penalties and reputational risk, even where the underpayment is unintentional.



PAYROLL RECORDS AND PLANNING FOR THE NEW TAX YEAR

The year end is a good opportunity to review payroll records for accuracy, including employee details, National Insurance numbers, and starter and leaver information. Once year end tasks are complete, payroll must be rolled forward to the new tax year, applying updated tax codes, thresholds and rates and ensuring systems are ready for the first pay run of 2026–27.

HOW WE CAN HELP

We can take care of the entire payroll year end process for you, including final submissions, employee documentation and any required benefits reporting. We also provide ongoing payroll support throughout the year, helping you stay compliant and avoid unnecessary issues.

And if we already look after your payroll, relax, we will deal with the year-end reporting for you.

If you require further assistance, please contact us on **01753 888 211** or email **info@nhllp.com**, we are here to help.