

UK PAYROLL YEAR END CHECKLIST

Your comprehensive guide to ensuring compliance and accuracy for year end 2025/2026.

Use this complete checklist to make sure you're ready for the 2026 deadline.



Pre year end preparations (March 2026)

DATA VERIFICATION

1	Review all employee personal details including names, addresses, and NI numbers	
2	Verify tax codes are up-to-date and correctly applied	
3	Verify NI letters are up-to-date and correctly applied	
4	Check all starters and leavers have been processed correctly	
5	Validate all benefits and expenses are properly recorded	
6	Review student loan and postgraduate loan deduct	
7	Check that all payroll benefits have been processed correctly throughout the tax year	
8	Check accuracy of pension contribution calculations and records	

PAYROLL RECONCILIATION

9	Reconcile all payment summaries against payroll records	
10	Check statutory payments (SSP, SMP, SPP, ShPP, SAP) are correctly record	
11	Verify NIC calculations, including directors' NIC if applicable	
12	Review salary sacrifice arrangements	
13	Confirm all court orders and student loan deductions are correct	
14	Check all CIS deductions if applicable	

Year end processing

FINAL RTI SUBMISSIONS

15	Process final payroll run of the tax year	
16	Submit final FPS (Full Payment Submission) for the year end April 5th	
17	Submit EPS (Employer Payment Summary) if required	
18	Ensure all earlier-year updates are completed	
19	Check for any rejected submissions and correct errors	

P60 PROCESSING

20	Generate P60s for all employees employed on 5th April	
21	Review P60s for accuracy before distribution	
22	Distribute P60s to employees by 31st May 2026	
23	Archive copies of P60s securely	

Benefits and expenses reporting

P11D AND P11D (B) PREPARAT

24	Confirm which benefits have been payrollled and therefore excluded from P11D reporting	
25	Gather all benefits in kind information	
26	Calculate cash equivalent of benefits	
27	Complete P11D forms for relevant employees	
28	Prepare P11D(b) to declare Class 1A NICs	
29	Submit P11D and P11D(b) by 6th July 2026	
30	Pay Class 1A NICs by 22nd July 2025 (19th if paying by cheque)	

New tax year setup (2025/26)

SYSTEM UPDATE

31	Update tax codes per HMRC notifications	
32	Apply new tax year thresholds and rates* (For Zellis HCM Cloud customers this is done automatically via legislative upgrades)	
33	Update National Insurance thresholds (For Zellis HCM Cloud customers this is done automatically via legislative upgrades)	
34	Review and update pension contribution rates	
35	Check student loan thresholds	
36	Update any salary sacrifice arrangements	

DOCUMENTATION AND COMPLIANCE

37	Archive 2025/26 payroll records	
38	Update payroll procedures for any new legislation	
39	Review payroll software is up-to-date	
40	Check new starter/leaver processes	
41	Review data protection procedures	
42	Update authorised signatory lists if needed	
43	Undertake data deletion in line with GDPR regulations and statutory retention periods	

Additional considerations

AUDIT PREPARATION

44	Maintain records of all year end adjustments	
16	Document any special circumstances or arrangements	
17	Keep evidence of calculations for unusual items	
18	Store backup of year end reports	
19	File copies of all statutory submissions	

COMMUNICATIONS

24	Notify employees of any tax code changes	
25	Inform employees of new tax year changes	
26	Update payroll calendar for 2026/27	
27	Brief relevant departments on any process changes	
28	Schedule training for any new procedures	

IMPORTANT DEADLINES

20	Last FPS of 2024/25: On or before last payday	
21	Final submission deadline: 19th April 2026	
22	P60 distribution deadline: 31st May 2026	
23	P11D and P11D(b) submission: 6th July 2025	

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