

February 2026



Employer year-end tax reporting guide for 2025-26: key deadlines and requirements

As the 2025-26 tax year end approaches, employers must complete a series of statutory PAYE and benefits reporting obligations. The checklist below summarises the key employer reporting deadlines to help ensure timely and accurate compliance with HMRC requirements.

Action	Deadline
Submit final Full Payment Submission for 2025-26	Employees' final payday in 2025-26
Register to voluntarily payroll benefits and expenses for 2026-27	5 April 2026
Submit final Employer Payment Summary for 2025-26	19 April 2026
Provide employees with forms P60 for 2025-26	31 May 2026
Submit Short Term Business Visitor (STBV) reports for 2025-26	31 May 2026
Notify employees in writing if payroll benefits and expenses for the first time in 2026-27 and what this means	31 May 2026
Provide employees with details of payrolled benefits and expenses for 2025-26	1 June 2026
Apply for a PAYE Settlement Agreement (PSA) (or change items covered in an existing PSA) for 2025-26	5 July 2026
Submit forms P11D and P11D(b) for 2025-26	6 July 2026
Provide employees with forms P11D for 2025-26	6 July 2026
Report termination packages over £30,000, including post-termination benefits	6 July 2026
Submit employment-related securities returns for 2025-26 and register new share plans	6 July 2026
Report relevant benefits provided by employer-financed retirement benefits schemes in 2025-26	7 July 2026
Pay Class 1A National Insurance contributions (NICs) on 2025-26 benefits electronically (19 July if you pay by post)	22 July 2026
Submit form PSA1 or your own PSA calculation for 2025-26 (in some cases you may be able to agree a later date)	31 July 2026
Pay tax and Class 1B NIC for 2025-26 PSA electronically (19 October if you pay by post)	22 October 2026

These deadlines apply to UK employers operating PAYE for the 2025-26 tax year.

How Saffery supports employers with 2025-26 year-end tax reporting

Our employment tax team supports employers with their year-end reporting obligations, including PAYE, P11Ds, PAYE Settlement Agreements, payrolling of benefits, Short Term Business Visitor reporting, and employment-related securities filings. We also provide advisory services covering the full range of UK employment tax and NIC matters, from benefit design to internationally mobile employees.

If you would like to discuss how Saffery can support your 2025-26 year-end reporting or wider employment tax needs, please speak to your usual Saffery contact or get in touch with:



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