UK Payroll Year End Checklist

Your comprehensive guide to ensuring compliance and accuracy for year end 2024/2025.

Use this complete checklist to make sure you're ready for the 2025 deadline.

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Pre year end preparations (March 2025)

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 deductions	
7	Check accuracy of pension contribution calculations and records	

Payroll reconciliation

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

Year end processing

Final RTI submissions

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

P60 processing

19	Generate P60s for all employees employed on 5th April	
20	Review P60s for accuracy before distribution	
21	Distribute P60s to employees by 31st May 2025	
22	Archive copies of P60s securely	

Benefits and expenses reporting

P11D and P11D (b) preparation

23	Gather all benefits in kind information	
24	Calculate cash equivalent of benefits	
25	Complete P11D forms for relevant employees	
26	Prepare P11D(b) to declare Class 1A NICs	
27	Submit P11D and P11D(b) by 6th July 2025	
28	Pay Class 1A NICs by 22nd July 2025 (19th if paying by cheque)	

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New tax year setup (2025/26)

System update

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

Documentation and compliance

35	Archive 2024/25 payroll records	
36	Update payroll procedures for any new legislation	
37	Review payroll software is up-to-date	
38	Check new starter/leaver processes	
39	Review data protection procedures	
40	Update authorised signatory lists if needed	
41	Undertake data deletion in line with GDPR regulations and statutory retention periods	

Additional considerations

Audit preparation

42	Maintain records of all year end adjustments	
43	Document any special circumstances or arrangements	
44	Keep evidence of calculations for unusual items	
45	Store backup of year end reports	
46	File copies of all statutory submissions	

Communications

47	Notify employees of any tax code changes	
48	Inform employees of new tax year changes	
49	Update payroll calendar for 2025/26	
50	Brief relevant departments on any process changes	
51	Schedule training for any new procedures	

Important deadlines

52	Last FPS of 2024/25: On or before last payday	
53	Final submission deadline: 19th April 2025	
54	P60 distribution deadline: 31st May 2025	
55	P11D and P11D(b) submission: 6th July 2025	

Any questions? We're here to help.
Find out how we can support your organisation today

Or contact us tellmemore@zellis.com
or 0800 0420315

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