

Employer Deadlines		Employer Deadlines	
April		October	
6	Electronic filing of End of Year returns	19	2nd Quarter PAYE and Class 1 NICs Payment – by post – cheque to reach HMRC Accounts Office by this date.
19	4th Quarter PAYE and Class 1 NICs Payment – by post – cheque to reach HMRC Accounts Office by this date.	22	2nd Quarter PAYE and Class 1 NICs Payment – online – cleared funds to reach HMRC bank account by this date.
22	4th Quarter PAYE and Class 1 NICs Payment – online - cleared funds to reach HMRC bank account by this date.		
May		November	
19	Employer Annual Return 2009-10 to be filed by this date.		
19	End of Year PAYE Returns to be with Inland Revenue P35/P14/P38/P38A		
31	Forms P60 to be with employees		
June		December	
July		January	
6	Forms P11D to be with employees	20	3rd Quarter PAYE and Class 1 NICs Payment – by post – cheque to reach HMRC Accounts Office by this date.
6	Forms P9D, P11D and P11D(b) to be filed with HMRC Failure to file these Forms can result in a £300 penalty per Form with a further penalty of £60 per Form per day until filing has been completed.	23	3rd Quarter PAYE and Class 1 NICs Payment – online - cleared funds to reach HMRC bank account by this date.
19	Payments for Class 1A NIC as shown on P11D(b) – by post		
19	1st Quarter PAYE and Class 1 NICs Payment – by post – cheque to reach HMRC Accounts Office by this date.		
22	Payments for Class 1A NIC as shown on P11D(b) – online		
22	1st Quarter PAYE and Class 1 NICs Payment – online - cleared funds to reach HMRC bank account by this date.		
August		February	
September		March	
			Time to get financial affairs in order as we approach the end of the Financial Year – 5 April.