

PAYE and NIC Principal deadlines 2021/22



**19
April**

PAYE and NIC deductions for 2021/22 not paid to HMRC by this date will incur an interest charge. If paid by an approved electronic payment method, then this date is extended to 22nd April 2022.

If a mistake has been made on Full Payment Submissions (FPS) to HMRC, this is the last date for sending an amended FPS. Any errors established after 19th April will require an Earlier Year Update.

**31
May**

Forms P60 (certificate of pay and tax deducted) must be provided to each employee in employment on 5th April 2022 by this date.

**06
July**

Forms P11D, the returns of benefits and expenses paid to employees and directors, must be submitted to HMRC by this date. There are penalties for late or incorrect submissions.

Employees and directors must also be given a copy of their return by this date, if they were employed on 5th April, 2022.

Form P11D (b), the return of class 1A national insurance contributions due and the employer's declaration of the return of expenses and benefits, should also be submitted to HMRC by this date.

HMRC will charge a penalty of £100 per 50 employees per month or part month if the P11D(b) is submitted after 6th July 2022.

Certain employment termination payments and benefits made to employees or directors during the year ended 5th April 2022 must be reported to HMRC by this date. A report is required if an employment has been terminated and a settlement package is awarded, including non-cash benefits, which will exceed £30,000.

**19
July**

Class 1A national insurance contributions on taxable benefits in kind for 2021/22 should be paid to HMRC using the special payslip issued by this date. If you are paying electronically the last date for payment is 22nd July 2022. Interest will be charged on amounts paid late. The contribution rate is 13.8% for 2021/22.

You must comply with these deadlines to avoid the imposition of penalty and interest charges. If it is apparent that a deadline will not be met, we

recommend you inform HMRC of the reason for the anticipated delay, **prior** to the expiry of the deadline, in the hope of achieving mitigation of the resultant penalties, wherever possible.

If you are within the Construction Industry and have Gross Payment Status it is imperative all return and payment deadlines are met to maintain the status. HMRC are particularly keen on the review of Gross Payment Status which is undertaken on a rolling 12 month programme.