

Pay employers' PAYE

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Overview

You must pay your [PAYE bill](/running-payroll/paying-hmrc) (</running-payroll/paying-hmrc>) to HM Revenue and Customs (HMRC) by:

- the 22nd of the next tax month if you pay monthly
- the 22nd after the end of the quarter if you pay quarterly - for example, 22 July for the 6 April to 5 July quarter

If you pay by cheque through the post, it must reach HMRC by the 19th of the month.

 **You may have to pay interest and penalties if your payment is late.**

This guide is also available [in Welsh \(Cymraeg\)](/talw-treth-twe) (</talw-treth-twe>).

How to pay

You can:

- [pay your PAYE bill by direct debit \(https://draft-origin.publishing.service.gov.uk/pay-payee-tax/direct-debit\)](https://draft-origin.publishing.service.gov.uk/pay-payee-tax/direct-debit)
- pay [PAYE Settlement Agreements \(/pay-psa\)](/pay-psa)
- pay [Class 1A National Insurance on work benefits that you give to your employees \(/pay-class-1a-national-insurance\)](/pay-class-1a-national-insurance)
- pay a [PAYE late payment or filing penalty \(/pay-payee-penalty\)](/pay-payee-penalty)
- pay your PAYE bill [using another payment method \(/pay-payee-tax/pay-using-another-payment-method\)](/pay-payee-tax/pay-using-another-payment-method)

What you're paying

Your PAYE bill may include:

- employee Income Tax deductions
- [Class 1 and 1B National Insurance \(/national-insurance-rates-letters/contribution-rates\)](/national-insurance-rates-letters/contribution-rates)
- Class 1A National Insurance on [termination awards \(/pay-class-1a-national-insurance\)](/pay-class-1a-national-insurance) and [sporting testimonials \(/pay-class-1a-national-insurance/contributions-for-committees-on-sporting-events\)](/pay-class-1a-national-insurance/contributions-for-committees-on-sporting-events)
- Student Loan repayments
- [Construction Industry Scheme \(CIS\) \(/what-you-must-do-as-a-cis-contractor/make-deductions-and-pay-subcontractors\)](/what-you-must-do-as-a-cis-contractor/make-deductions-and-pay-subcontractors) deductions
- your [Apprenticeship Levy payments \(https://www.gov.uk/guidance/pay-apprenticeship-levy\)](https://www.gov.uk/guidance/pay-apprenticeship-levy) (starting from April 2017) if you, or employers you're connected to, have an annual pay bill of more than £3 million

Payment booklets

HMRC no longer sends printed payment booklets.

You can still pay tax you owe from the tax year 6 April 2023 to 5 April 2024 at your bank or building society using a payment booklet, if you already have one. To pay tax for the current tax year, you must choose another way to pay.

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[View a printable version of the whole guide \(/pay-pay-tax/print\)](/pay-pay-tax/print)

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