

Pay employers' PAYE

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Pay by Direct Debit

You can set up a Direct Debit through your HM Revenue and Customs (HMRC) online account to pay your bill automatically.

HMRC will automatically collect the payment from your bank account based on the amount in your return (also called a [Full Payment Submission \(FPS\)](#) ([/running-payroll/reporting-to-hmrc](#))). You'll only need to set the Direct Debit up once.

Set it up at least 4 working days before your payment due date.

If you've not used your Direct Debit for 2 years or more, check with your bank that it's still set up.

Set up a Direct Debit

[Set up now](#)

Before you start

You'll need to use your 13-character accounts office reference number as the payment reference. You can find this:

- in [your HMRC online account \(https://www.tax.service.gov.uk/account\)](https://www.tax.service.gov.uk/account)
- on the letter HMRC sent you when you registered as an employer (or sent to your accountant or tax adviser if they registered on your behalf)

You need to [add extra numbers \(/pay-payee-tax/reference-numbers-early-late-payments\)](/pay-payee-tax/reference-numbers-early-late-payments) to your 13-character accounts office reference number each time you make:

- an early payment (before the 6th of the tax month or quarter the payment is due)
- a late payment (on or after the 5th of the tax month after the payment was due)

Your payment may be delayed if you use the wrong reference number.

When the payment will be taken

HMRC will usually take the payment either:

- shortly after the 22nd of the month
- 4 working days after you file the return (if you file it after the 19th of the month)

HMRC will tell you the date and amount no later than 3 working days before the payment is collected. The payments will show on your bank statement as 'HMRC SDDS'.

If you pay quarterly, you should continue to submit a monthly return. HMRC will collect the total payment every 3 months.

When you cannot pay by Direct Debit

You must [pay in a different way \(/pay-payee-tax/pay-using-another-payment-method\)](/pay-payee-tax/pay-using-another-payment-method) if you are:

- making payments of £20 million or more

- using an overseas bank account to pay your PAYE bill
- exempt from submitting your PAYE returns online
- an insolvency practitioner
- a Construction Industry Scheme (CIS) contractor who is not enrolled for PAYE online

You cannot set up a Direct Debit to automatically take payments for a [PAYE penalty \(/pay-payee-penalty\)](/pay-payee-penalty) or [PAYE Settlement Agreements \(/pay-psa\)](/pay-psa).

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

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