# Important Payroll Dates and Employment Updates for the 2026/27 Tax Year

As we approach the end of the current financial year, please review the following important payroll and employment updates for the 2026/27 tax year.

Please read through the following and keep for future reference.

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- **Year End and P60s**

**Week 52** will be the final pay run of the current tax year **(2025/26)**. As the scheduled pay date **(03/04/2026)** falls on a bank holiday, payments to PAs are required to be made a day earlier on **02/04/2026**, to ensure payments are reached on time.

P60s for tax year ending **5th April 2026 (2025/26)** will be posted to employers before the HMRC deadline of **31st May 2026**.

It is the employer's responsibility to ensure that these are passed on to their Personal Assistants (PAs).

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- **Holiday Entitlement**

The new holiday year runs from **1st April 2026 to 31st March 2027**.

Updated holiday entitlement details for your PAs will be confirmed after the **Week 4 payroll run (week commencing 04/05/2026)** via our usual method.

Any PAs that are on zero-hour contracts, or those who work additional hours above their contracted hours, will have any accrued holiday from the **Week 52 pay period** carried forward into the new holiday year.

*For PA(s) who work only occasionally throughout the year—such as to cover holidays or ad hoc shifts—and have accrued holiday hours, employers can contact us if they would like these hours included in the Week 52 payroll run.*

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- **National Minimum Wage (NMW)**

From **April 2026**, the NMW for employees aged **21 and over** will increase from **£12.21 to £12.71 per hour.**

We will automatically apply this rate to any PAs currently being paid **£12.21 per hour**, regardless of age.

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Sefton Council currently advises that PAs can be paid **£12.75 per hour**. If you wish to request this rate (if not already applied), please complete our **Payroll Amendment Form** here: DP Payroll – Amendment Form – Carers website

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- **Statutory Sick Pay (SSP)**

From April 2026:

- The SSP rate increased to **£123.25 per week or 80% of the PAs average weekly earnings, whichever is lower.**
- SSP will be payable from the **first day of sickness**, waiting days have been removed.
- The **Lower Earnings Limit removed**, meaning employees will no longer need to earn above a minimum weekly amount to qualify for SSP.

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- **Statutory Parental Payments**

From April 2026:

Statutory Parental Payments (including maternity, paternity, adoption and shared parental pay) will increase to **£194.32 per week or 90% of average weekly earnings, whichever is lower.**

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- **Student Loan Payments**

From April 2026:

**Student Loan Plan 5 repayments** may begin for some employees who took out student loans for courses starting on or after **1st August 2023**.

If a PA is required to repay under this plan, HMRC will notify us directly, and deductions will be applied automatically through payroll.

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- **Employment Law Update**

From April 2026:

The time limit for employees to bring most Employment Tribunal claims will increase from 3 months to 6 months.

# Important Payroll Dates and Employment Updates for the 2026/27 Tax Year

Employers should be aware of this and ensure that any employment issues or disputes are addressed promptly, and appropriate advice is sought from your advisor and employers’ liability insurance provider.

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