

PAYE-scheme for ALL company sizes

PAYE-scheme size	Staging date
10,000 to 19,999	1 March 2013
6,000 to 9,999	1 April 2013
4,100 to 5,999	1 May 2013
4,000 to 4,099	1 June 2013
3,000 to 3,999	1 July 2013
2,000 to 2,999	1 August 2013
1,250 to 1,999	1 September 2013
800 to 1,249	1 October 2013
500 to 799	1 November 2013
350 to 499	1 January 2014
250 to 349	1 February 2014
160 to 249	1 April 2014
90 to 159	1 May 2014
62 to 89	1 July 2014
61	1 August 2014
60	1 October 2014
59	1 November 2014
58	1 January 2015

54 to 57	1 March 2015
50 to 53	1 April 2015
Fewer than 30 with the last 2 characters in their PAYE reference numbers 92, A1 to A9, B1 to B9, AA to AZ, BA to BW, M1 to M9, MA to MZ, Z1 to Z9, ZA to ZZ, 0A to 0Z, 1A to 1Z or 2A to 2Z	1 June 2015
Fewer than 30 with the last 2 characters in their PAYE reference number BX	1 July 2015
40 to 49	1 August 2015
Fewer than 30 with the last 2 characters in their PAYE reference number BY	1 September 2015
30 to 39	1 October 2015
Fewer than 30 with the last 2 characters in their PAYE reference number BZ	1 November 2015
Fewer than 30 with the last 2 characters in their PAYE reference numbers 02 to 04, C1 to C9, D1 to D9, CA to CZ or DA to DZ	1 January 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 00, 05 to 07, E1 to E9 or EA to EZ	1 February 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 01, 08 to 11, F1 to F9, G1 to G9, FA to FZ or GA to GZ	1 March 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 12 to 16, 3A to 3Z, H1 to H9 or HA to HZ	1 April 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers I1 to I9 or IA to IZ	1 May 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 17 to 22, 4A to 4Z, J1 to J9 or JA to JZ	1 June 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 23 to 29, 5A to 5Z, K1 to K9 or KA to KZ	1 July 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 30 to 37, 6A to 6Z, L1 to L9 or LA to LZ	1 August 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers N1 to N9 or NA to NZ	1 September 2016

Fewer than 30 with the last 2 characters in their PAYE reference numbers 38 to 46, 7A to 7Z, O1 to O9 or OA to OZ	1 October 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 47 to 57, 8A to 8Z, Q1 to Q9, R1 to R9, S1 to S9, T1 to T9, QA to QZ, RA to RZ, SA to SZ or TA to TZ	1 November 2016
Fewer than 30 with the last 2 characters in their PAYE reference numbers 58 to 69, 9A to 9Z, U1 to U9, V1 to V9, W1 to W9, UA to UZ, VA to VZ or WA to WZ	1 January 2017
Fewer than 30 with the last 2 characters in their PAYE reference numbers 70 to 83, X1 to X9, Y1 to Y9, XA to XZ or YA to YZ	1 February 2017
Fewer than 30 with the last 2 characters in their PAYE reference numbers P1 to P9 or PA to PZ	1 March 2017
Fewer than 30 with the last 2 characters in their PAYE reference numbers 84 to 91 or 93 to 99	1 April 2017
Fewer than 30 not meeting any other description contained in the first column of this table	1 April 2017
Employer with no PAYE scheme	1 April 2017
New employer (PAYE income first payable between 1 April 2012 and 31 March 2013)	1 May 2017
New employer (PAYE income first payable between 1 April 2013 and 31 March 2014)	1 July 2017
New employer (PAYE income first payable between 1 April 2014 and 31 March 2015)	1 August 2017
New employer (PAYE income first payable between 1 April 2015 and 31 December 2015)	1 October 2017
New employer (PAYE income first payable between 1 January 2016 and 30 September 2016)	1 November 2017
New employer (PAYE income first payable between 1 October 2016 and 30 June 2017)	1 January 2018
New employer (PAYE income first payable between 1 July 2017 and 30 September 2017)	1 February 2018