

Detailed guidance for employers

Appendix A: Pay reference periods

This document accompanies:

Detailed guidance no. 3 – Assessing the workforce

Pay reference period calendars where the definition of pay reference periods is aligned with tax weeks or months

The pay reference periods for pay reference periods which are equal in length to a week, fortnight, or four week period, and a month, quarter (three months), bi-annual (six months) or annual period are listed here.

If the length of the pay reference period is not one of these the pay reference period calendar will have to be derived (described below).

Weekly

Tax week	Non-leap year PRP	Leap year PRP
1	6 Apr to 12 Apr	6 Apr to 12 Apr
2	13 Apr to 19 Apr	13 Apr to 19 Apr
3	20 Apr to 26 Apr	20 Apr to 26 Apr
4	27 Apr to 3 May	27 Apr to 3 May
5	4 May to 10 May	4 May to 10 May
6	11 May to 17 May	11 May to 17 May
7	18 May to 24 May	18 May to 24 May
8	25 May to 31 May	25 May to 31 May
9	1 Jun to 7 Jun	1 Jun to 7 Jun
10	8 Jun to 14 Jun	8 Jun to 14 Jun
11	15 Jun to 21 Jun	15 Jun to 21 Jun
12	22 Jun to 28 Jun	22 Jun to 28 Jun
13	29 Jun to 5 Jul	29 Jun to 5 Jul
14	6 Jul to 12 Jul	6 Jul to 12 Jul
15	13 Jul to 19 Jul	13 Jul to 19 Jul
16	20 Jul to 26 Jul	20 Jul to 26 Jul

continued...

Tax week	Non-leap year PRP	Leap year PRP
17	27 Jul to 2 Aug	27 Jul to 2 Aug
18	3 Aug to 9 Aug	3 Aug to 9 Aug
19	10 Aug to 16 Aug	10 Aug to 16 Aug
20	17 Aug to 23 Aug	17 Aug to 23 Aug
21	24 Aug to 30 Aug	24 Aug to 30 Aug
22	31 Aug to 6 Sep	31 Aug to 6 Sep
23	7 Sep to 13 Sep	7 Sep to 13 Sep
24	14 Sep to 20 Sep	14 Sep to 20 Sep
25	21 Sep to 27 Sep	21 Sep to 27 Sep
26	28 Sep to 4 Oct	28 Sep to 4 Oct
27	5 Oct to 11 Oct	5 Oct to 11 Oct
28	12 Oct to 18 Oct	12 Oct to 18 Oct
29	19 Oct to 25 Oct	19 Oct to 25 Oct
30	26 Oct to 1 Nov	26 Oct to 1 Nov
31	2 Nov to 8 Nov	2 Nov to 8 Nov
32	9 Nov to 15 Nov	9 Nov to 15 Nov
33	16 Nov to 22 Nov	16 Nov to 22 Nov
34	23 Nov to 29 Nov	23 Nov to 29 Nov
35	30 Nov to 6 Dec	30 Nov to 6 Dec
36	7 Dec to 13 Dec	7 Dec to 13 Dec
37	14 Dec to 20 Dec	14 Dec to 20 Dec
38	21 Dec to 27 Dec	21 Dec to 27 Dec
39	28 Dec to 3 Jan	28 Dec to 3 Jan
40	4 Jan to 10 Jan	4 Jan to 10 Jan

continued...

Tax week	Non-leap year PRP	Leap year PRP
41	11 Jan to 17 Jan	11 Jan to 17 Jan
42	18 Jan to 24 Jan	18 Jan to 24 Jan
43	25 Jan to 31 Jan	25 Jan to 31 Jan
44	1 Feb to 7 Feb	1 Feb to 7 Feb
45	8 Feb to 14 Feb	8 Feb to 14 Feb
46	15 Feb to 21 Feb	15 Feb to 21 Feb
47	22 Feb to 28 Feb	22 Feb to 28 Feb
48	1 Mar to 7 Mar	29 Feb to 6 Mar
49	8 Mar to 14 Mar	7 Mar to 13 Mar
50	15 Mar to 21 Mar	14 Mar to 20 Mar
51	22 Mar to 28 Mar	21 Mar to 27 Mar
52	29 Mar to 4 Apr	28 Mar to 3 Apr
	5 Apr to 5 Apr or 5 Apr to 11 Apr	4 Apr to 5 Apr or 4 Apr to 10 Apr

Fortnightly

Tax weeks	Non-leap year PRP	Leap year PRP
1 & 2	6 Apr to 19 Apr	6 Apr to 19 Apr
3 & 4	20 Apr to 3 May	20 Apr to 3 May
5 & 6	4 May to 17 May	4 May to 17 May
7 & 8	18 May to 31 May	18 May to 31 May
9 & 10	1 Jun to 14 Jun	1 Jun to 14 Jun
11 & 12	15 Jun to 28 Jun	15 Jun to 28 Jun
13 & 14	29 Jun to 12 Jul	29 Jun to 12 Jul
15 & 16	13 Jul to 26 Jul	13 Jul to 26 Jul

continued...

Tax weeks	Non-leap year PRP	Leap year PRP
17 & 18	27 Jul to 9 Aug	27 Jul to 9 Aug
19 & 20	10 Aug to 23 Aug	10 Aug to 23 Aug
21 & 22	24 Aug to 6 Sep	24 Aug to 6 Sep
23 & 24	7 Sep to 20 Sep	7 Sep to 20 Sep
25 & 26	21 Sep to 4 Oct	21 Sep to 4 Oct
27 & 28	5 Oct to 18 Oct	5 Oct to 18 Oct
29 & 30	19 Oct to 1 Nov	19 Oct to 1 Nov
31 & 32	2 Nov to 15 Nov	2 Nov to 15 Nov
33 & 34	16 Nov to 29 Nov	16 Nov to 29 Nov
35 & 36	30 Nov to 13 Dec	30 Nov to 13 Dec
37 & 38	14 Dec to 27 Dec	14 Dec to 27 Dec
39 & 40	28 Dec to 10 Jan	28 Dec to 10 Jan
41 & 42	11 Jan to 24 Jan	11 Jan to 24 Jan
43 & 44	25 Jan to 7 Feb	25 Jan to 7 Feb
45 & 46	8 Feb to 21 Feb	8 Feb to 21 Feb
47 & 48	22 Feb to 7 Mar	22 Feb to 6 Mar
49 & 50	8 Mar to 21 Mar	7 Mar to 20 Mar
51 & 52	22 Mar to 4 Apr	21 Mar to 3 Apr
	5 Apr to 5 Apr or 5 Apr to 18 Apr	4 Apr to 5 Apr or 4 Apr to 17 Apr

Four-weekly

Tax weeks	Non-leap year PRP	Leap year PRP
1 – 4	6 Apr to 3 May	6 Apr to 3 May
5 – 8	4 May to 31 May	4 May to 31 May
9 – 12	1 Jun to 28 Jun	1 Jun to 28 Jun
13 – 16	29 Jun to 26 Jul	29 Jun to 26 Jul
17 – 20	27 Jul to 23 Aug	27 Jul to 23 Aug
21 – 24	24 Aug to 20 Sep	24 Aug to 20 Sep
25 – 28	21 Sep to 18 Oct	21 Sep to 18 Oct
29 – 32	19 Oct to 15 Nov	19 Oct to 15 Nov
33 – 36	16 Nov to 13 Dec	16 Nov to 13 Dec
37 – 40	14 Dec to 10 Jan	14 Dec to 10 Jan
41 – 44	11 Jan to 7 Feb	11 Jan to 7 Feb
45 – 48	8 Feb to 7 Mar	8 Feb to 6 Mar
49 – 52	8 Mar to 4 Apr	7 Mar to 3 Apr
	5 Apr to 5 Apr or 5 Apr to 2 May	4 Apr to 5 Apr or 4 Apr to 1 May

Monthly

Tax month	PRP
1	6 Apr to 5 May
2	6 May to 5 Jun
3	6 Jun to 5 Jul
4	6 Jul to 5 Aug
5	6 Aug to 5 Sep
6	6 Sep to 5 Oct
7	6 Oct to 5 Nov
8	6 Nov to 5 Dec
9	6 Dec to 5 Jan
10	6 Jan to 5 Feb
11	6 Feb to 5 Mar
12	5 Mar to 5 Apr

Quarterly

Tax months	PRP
1 – 3	6 Apr to 5 Jul
4 – 6	6 Jul to 5 Oct
7 – 9	6 Oct to 5 Jan
10 – 12	6 Jan to 5 Apr

Bi-annually

Tax months	PRP
1 – 6	6 Apr to 5 Oct
7 – 12	6 Oct to 5 Apr

Annually

Tax months	PRP
1 – 12	6 Apr to 5 Apr

Pay reference periods of other lengths

If the usual interval between payments of regular wage or salary is not fortnightly or four-weekly but is another multiple of weeks (eg five weeks) the length of the pay reference period will be equal to that multiple of weeks. Where the length of the pay reference is a multiple of weeks (eg five weeks), the pay reference period starts on 6 April each year and the first day of the tax week which commences immediately after the expiry of a 'pay interval period' beginning on 6 April.

A 'pay interval period' is a period equal in length to the usual interval between payments of the worker's regular wage or salary and each whole multiple (ie 2, 3, 4, 5, 6 etc) of that period. So, in the example of a pay reference of five weeks duration the first pay reference period starts on 6 April and lasts for the first pay interval period of five weeks ending on 10 May. The first day of the tax week after 10 May is 11 May (the start of tax week 6).

The next pay reference period starts on the first day of the tax week after the expiry of a pay interval period which starts on 6 April and lasts for the next whole multiple (ie two) of five weeks. The next whole multiple of a five week period is a 10 week period. A 10 week period that starts on 6 April ends on 14 June. The first day of a tax week that starts after 14 June is 15 June (the start of tax week 11).

These steps are repeated until the end of the tax year to give the start dates of each pay reference period in the year (see example calendar below).

Example of a five-weekly pay reference period calendar

Tax weeks	Non-leap year PRP	Leap year PRP
1 - 5	6 Apr to 10 May	6 Apr to 10 May
6 - 10	11 May to 14 Jun	11 May to 14 Jun
11 - 15	15 Jun to 19 Jul	15 Jun to 19 Jul
16 - 20	20 Jul to 23 Aug	20 Jul to 23 Aug
21 - 25	24 Aug to 27 Sep	24 Aug to 27 Sep
26 - 30	28 Sep to 1 Nov	28 Sep to 1 Nov
31 - 35	2 Nov to 6 Dec	2 Nov to 6 Dec
36 - 40	7 Dec to 10 Jan	7 Dec to 10 Jan
41 - 45	11 Jan to 14 Feb	11 Jan to 14 Feb
46 - 50	15 Feb to 21 Mar	15 Feb to 20 Mar
	22 March to 5 April or 22 Mar to 25 Apr	21 Mar to 24 Apr

As with the weekly, fortnightly and four-weekly pay reference periods the first pay reference period of each tax year starts on 6 April and 'resets' the calendar for each tax year. In this case however it is more likely that there will be overlapping pay reference periods for the purposes of assessment although in some circumstances the pay reference period will be ended on 5 April.

If the usual interval between payments of regular wage or salary is not quarterly, bi-annual or annual but is another multiple of months (eg bi-monthly) the length of the pay reference period will be equal to that multiple of months. Where an employer has a pay reference period of a length equal to such a multiple of months they should apply the same method as described above to derive the pay reference period calendar.

For example, if the usual interval between payments of regular wage or salary is two months, then a 'pay interval period' in this case is a period equal in length to two months and each whole multiple (ie 2, 3, 4, 5 and 6) of a two month period. In this case the first pay reference period starts on 6 April and lasts for the first pay interval period of two months ending on 5 June. The first day of the tax month after 5 June is 6 June (the start of tax month week 3).

The next pay reference period starts on the first day of the tax week after the expiry of a pay interval period starting on 6 April and lasting the next multiple of two months. The next whole multiple (ie two) of a two month period is a four month period. A four month period that starts on 6 April ends on 5 August. The first day of a tax month that starts after 5 August is 6 August (the start of tax month 5).

These steps are repeated until the end of the tax year to give the starts dates of each pay reference period in the year (see example calendar below).

Example of a bi-monthly pay reference period calendar

Tax months	PRP
1 – 2	6 Apr to 5 June
3 – 4	6 June to 5 Aug
5 – 6	6 Aug to 5 Oct
7 – 8	6 Oct to 5 Dec
9 – 10	6 Dec to 5 Feb
11-12	6 Feb to 5 Apr

The first pay reference period of each tax year starts on 6 April and 'resets' the calendar for each tax year.

How to contact us

PO Box 16314
Birmingham
B23 3JP

T 0845 600 1011
F 0845 606 9970
E customersupport@autoenrol.tpr.gov.uk

www.thepensionsregulator.gov.uk
www.trusteetoolkit.com

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