

## HMRC issuing P800s to customers

HMRC is issuing P800 tax calculations to customers as part of the annual PAYE end of year reconciliation. This article is intended to support tax agent professional bodies to brief their members on the reconciliation process for PAYE.

### What is a P800?

A P800 is a tax calculation letter. It tells a customer that, based on our end of year review, they have either paid too much or too little tax for a tax year.

After the tax year ends, we check our PAYE records to confirm whether the correct amount of tax has been paid. This end of year reconciliation compares the tax deducted through PAYE with the tax that should have been paid based on the information we hold and, based on this information, a tax calculation letter called a P800 is issued.

For the 2025 to 2026 tax year, we expect to check around 45 million customer accounts, with reconciliation activity continuing until around November 2026. We've started issuing P800 letters,

### Overpayments and underpayments

Where too much tax has been paid a customer is able to claim a repayment. These cases are being prioritised so these letters will be issued first.

Where too little tax has been paid, we will usually collect the outstanding amount automatically if the customer:

- pays income tax through an employer or pension provider;
- earns enough income over their personal allowance to cover the underpayment;
- owes less than £3000 in tax.

Many customers can claim their repayment online or via the HMRC app and so we expect fewer calls about overpayments than underpayments. In some instances, the P800 will say that we will send the customer a cheque. In these circumstances the customer does not need to contact us as the cheque will be issued automatically.

### Our ask

Agents may see an increase in client queries during the summer and autumn months, particularly from customers who want reassurance about why they have received the letter, what it means, and what they need to do next.

We'd be grateful if you could remind your members of the PAYE reconciliation process. It would be helpful if they could:

- advise their clients to read the P800 carefully, check the income and tax figures against their own records, and follow the instructions set out in the letter if they have an over, or underpayment.
- Encourage clients to claim refunds online if they are able – either through the HMRC app or [Personal Tax Account](#). They will need their National Insurance number and the reference number from the letter. Claiming online ensures the money is deposited directly into their bank account within 5 working days

It is also helpful to remind clients that HMRC will never ask them to claim a refund by replying to a text message or email. Customers should be wary of unexpected messages about P800 refunds.

## Information

<https://www.gov.uk/tax-overpayments-and-underpayments>

We know that tax can feel confusing at times, especially when customers do not know where to start. HMRC has developed a set of new resources called [Tax Confident](#) to help people get to grips with the basics.