KENYA · FOR DECEMBER 2025 PAYROLL

January 2026 payroll deadlines

January 2026

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	**9**	10
11	12	13	14	**15**	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

9 FRI — **PAYE, NSSF, SHIF, Housing Levy, NITA**
Returns and payments for December 2025 payroll.

15 THU — **HELB**
Loan deductions, where they apply.

Checklist

DUE	OBLIGATION	FILED	PAID	REFERENCE / RECEIPT NO.	INITIALS
9 Jan	**PAYE** · KRA	☐	☐		
9 Jan	**NSSF** · NSSF	☐	☐		
9 Jan	**SHIF** · SHA	☐	☐		
9 Jan	**Housing Levy** · KRA	☐	☐		
9 Jan	**NITA** · Training levy	☐	☐		
15 Jan	**HELB** · If applicable	☐	☐		

Notes

Dates are the statutory ones. Where one falls on a weekend or public holiday, confirm it with the agency.
A compliance guide, not tax advice.