

Payroll Registering as an Employer

When a new payroll is required the best route is to call

NEW employers Helpline **0845 60 70 143** (Mon-Fri 8am-8pm/Sat-Sun 10am-4pm)

There are a number of key details that will be required: -

Name of the business

Address of main business

Description of activity

Name of owner – operator of the PAYE system

D.o.b. of owner/employer

Companies House Registration Number if Limited

Date of incorporation

If taking a business over as a going concern, **DO NOT** adopt an old payroll system as the new business will be liable for any PAYE investigations in that year and any other prior years. Start a new one.

A letter will be sent after 1-2 weeks with the following details: -

District reference: normally 3 digits (i.e. 846 = Lothians) plus an alphanumeric code. This is the code that is also called your **employer's reference** and is quoted on all PAYE documents.

Accounts office reference: Have the same 3 digits at the start and then "P" and a code. This is your payment reference. There are only 2 payment offices, Shipley and Cumbernauld, and this is used on all payments for PAYE. It is on the Yellow Payslip booklet that will be sent to you for payments. (See PAYE payment for more details).

If requested, a new Employers Pack is also sent, which is a very useful reference document and is essential to have when starting a PAYE system for the first time.

An Agent can telephone on behalf of a client and register the PAYE system. The employer is still liable for the PAYE liability within the UK. The only exception to this is if an Agent in the UK sets up a Payroll for a person operating outside the UK. In those circumstances that Agent will be liable for unpaid PAYE.

Registration can also be done online via

<http://www.hmrc.gov.uk/payee/intro/register.htm>