Payroll processing checklist
This isn't an exhaustive list but should act as a reminder of the main things you need to do

✓ General
○ Are there any changes to employee data to enter into your payroll records, e.g. change of address?

○ Have you entered the hours normally worked by your employee?

✓ Pay and deductions
○ Are there any salary changes this month? E.g. a new minimum wage rate due to annual uprating/employee birthday? Overtime? Additional pay items?

○ Are there any tax code updates?

○ Have you received any student loan start or stop notices?

○ Are there any new attachment of earnings etc. to be processed?

Logon to HMRC's PAYE for Employers online service and collect these notices or, if you are not set up for online notices, action any paper notices received.

○ Are there any additional deductions to process? Under or overpayments to correct?

○ Check pay and deductions details carefully.
- Is employee's net pay as you would expect?
- If the employee is due a tax refund – does that make sense in light of their pay and tax to date?

✓ Auto-enrolment
○ Do you need to auto-enrol any employees? (e.g. due to wage rise/birthday) or send any auto-enrolment letters?

○ If applicable, have you sent your pension data/payment to the pension provider?

✓ Starters
○ Are there any new employees to process?
- Do you have full and complete new employee data, such as their date of birth and National Insurance number?
- Where applicable, have you added their payroll year to date figures from their P45 to your payroll records and verified the 'total tax to date' amount?
- If necessary, do you have a completed 'starter checklist'?
- Remember to add the start date to your FPS (RT2 if paper filing)

✓ Leavers
○ Are there any leavers to process?
- If so, is there any outstanding holiday to be calculated?
- Do you need to adjust pay for actual days/hours worked in the final period?
- Make sure you add the leaving date to your FPS (RT2 if paper filing)
- Remember to give your employee a P45 (you do not need to send this to HMRC)

✓ Leave
○ Has your employee taken any holiday?
- If so, make sure holiday records are up to date.

○ Has your employee taken any time off sick – are they entitled to Statutory Sick Pay?
- If required, have they provided you with a self-certificate/doctors certificate?

○ Has your employee started any parental leave – are they entitled to statutory parental pay?

- Do you have their MATB1 form (or equivalent?)

✓ **RTI Submissions**

○ Complete FPS and/or EPS as necessary (RT2/RT5 if paper filing)
- Remember you may need to tell HMRC even if you've not paid any employees
- Do you need to tick the 'Irregular payment' indicator?
- Do you need to claim the National Insurance Employment Allowance?
- Have you reclaimed any statutory parental pay you are owed?
- If online filing, do you need to complete a late reporting reason field?

○ If this is the final submission of the year, have you indicated 'Final submission of the year'?
- Remember to give your employee their end of year forms at the appropriate times, e.g. P60 by 31st May, P11D by 6 July.
- Do you need to do anything for the new tax year, e.g. increase L suffix tax codes?

○ If online filing, has the submission actually gone to HMRC? Have you received an error message/confirmation of receipt? Remember to post any paper submissions (and keep copy).

✓ **Final tasks**

○ Have you issued your employee with a payslip/sent it electronically and paid them?

○ Do you need to make any payments of PAYE to HMRC?