

## **Basic Payroll Information**

New Starters –

They need a P46 and a P45 (if they have a P45)

These forms should contain (if they do not-hand them back to the employee to be completed)

Date of Birth

National Insurance Number

Tax code

Address

Full name (as you would expect on a passport)

You or your accountant also needs to know:

Their start date

Pay per hour or weekly/monthly salary

Number of hours worked and whether this will vary or be standard

Will you work out the holiday yourself or do you want it noted as the payroll is processed

A payroll cannot be processed with missing information. With every new starter a P46/P45 has to be sent to the HMRC gateway at the point of submission. This process cannot be carried out without an accurate date of birth, address, full name, tax code, and national insurance number.

Make sure your payroll is processed on time by getting the information to your accountant in good time. That way any problems can be addressed without the stress of a pay day deadline looming.