

New Employer Payroll Checklist

A printable companion to Lesson 2 of the Workmax Payroll Academy. Tick each item only when the evidence or setup is complete.

Confirm the employment

- ☐ Worker status and employing legal entity checked
- ☐ Role, start date, pay, hours and payday agreed
- ☐ Right-to-work process completed separately

Register and gain access

- ☐ Employer registered with HMRC within the permitted window
- ☐ Employer PAYE reference recorded
- ☐ Accounts Office reference recorded
- ☐ Government Gateway and continuity access controlled

Prepare payroll and pensions

- ☐ Payroll operator and approver responsibilities agreed
- ☐ Recognised software or provider selected
- ☐ Automatic-enrolment duties start date checked
- ☐ Pension process and contribution route prepared

Prepare the first payday

- ☐ Secure starter-information route ready
- ☐ Payroll input cut-off communicated
- ☐ Employee, HMRC and pension payment methods ready
- ☐ Draft, review, approval and FPS timetable tested

Protect the evidence

- ☐ Payroll records have a restricted storage location
- ☐ Salary and bank-detail changes require verification
- ☐ RTI responses, approvals and reconciliations will be retained

Notes and owners

General educational information, reviewed 10 July 2026. Confirm unusual cases and current rules with HMRC, The Pensions Regulator or a qualified adviser.