Spouse or partner payroll records checklist

Use this pack to document a genuine job, defensible pay and ordinary payroll controls. A job title and payslip are not enough on their own: the file should show what the person did, when they did it and why the amount paid was reasonable.

Company	
Employee	
Role	
Start date	
Review date	
Reviewer	

1. Establish the job before the first payment

- ☐ **Written job description**
  List the genuine duties, reporting line, responsibilities and expected outputs.
- ☐ **Employment status and ownership**
  Record whether the person is an employee, worker, director or shareholder. Keep salary decisions separate from dividends, loans and director duties.
- ☐ **Written terms**
  Record the start date, pay frequency, place of work, holiday entitlement, notice and other required particulars.
- ☐ **Agreed hours and rate**
  Record the normal hours or work pattern, pay rate and how additional or changed work will be approved.
- ☐ **Evidence supporting the rate**
  Keep comparable job adverts, sector or local rates, adviser notes, or a written explanation of the responsibility and experience required.

2. Complete employer checks

- ☐ **National Minimum Wage**
  Check status, age, rate and working time. For most workers aged 21 or over, the rate is GBP 12.71 an hour from 1 April 2026.
- ☐ **Starter and PAYE information**
  Collect the starter declaration and secure employee details. Register the company as an employer if required.

- [ ] **Workplace-pension assessment**
  Record the assessment, communications, enrolment or postponement decision, and any employer contribution.
- [ ] **Employer's liability insurance**
  Record the insurer or the specific basis for any exemption. Do not treat an insurance exemption as a payroll exemption.

3. Keep evidence during the employment

- [ ] **Timesheets or regular work records**
  Keep dated hours, calendars or another reliable record suited to the role.
- [ ] **Completed tasks and output**
  Retain examples such as processed invoices, CRM updates, support records, campaigns, documents or approved payroll preparation.
- [ ] **Payslips and payroll reports**
  Keep gross-to-net calculations, deductions, pension records and each payslip.
- [ ] **RTI submissions**
  Retain FPS and, where relevant, EPS records showing what was reported to HMRC and when.
- [ ] **Company-bank payments**
  Pay salary from the company account and keep the payment trail aligned with payroll.
- [ ] **Holiday and absence records**
  Record leave entitlement, leave taken, holiday pay, sickness and statutory-payment decisions.

4. Review changes and close the record

- [ ] **Annual salary and role review**
  Confirm that duties, hours, rate and market evidence still support the pay. Record the decision even when there is no change.
- [ ] **Changes to work or ownership**
  Document changes to hours, duties, salary, benefits, pension contributions, directorship or shareholding before they affect payroll.
- [ ] **Board minute where relevant**
  Minute a director appointment or material owner-manager decision separately from the employment record.
- [ ] **Leaver process**
  Record the last working day, final pay, holiday balance, P45 and removal of systems or finance access.

Pause and get tailored advice
Backdated pay, informal historic payments, disputed status, material pension contributions, salary sacrifice, statutory pay, unusually high pay for limited hours, or a spouse who is also a director or shareholder can need specialist review.