The 2025 Payroll Checklist

For UK Small Business Owners

■ *Section 1: Before You Run Payroll*

• Register with HMRC as an employer
• Get your PAYE reference and accounts office reference
• Choose a payroll software (e.g., BrightPay, Sage, Xero)
• Collect employees' NI numbers and right-to-work details

■■ *Section 2: Monthly Payroll Checklist*

• Run payroll on or before employee payday
• Submit RTI to HMRC
• Provide payslips to employees
• Pay PAYE/NI to HMRC by the 22nd of the month (19th if by post)
• Keep payroll records updated

■ *Section 3: Common Mistakes to Avoid*

■ Missing RTI submission deadlines
■ Paying employees without submitting RTI
■ Forgetting to enrol eligible employees into a pension
■ Using outdated tax codes

■ *Section 4: DIY or Outsource?*

Use this quick decision guide:
• Do you spend more than 3 hours/month on payroll? → YES → Consider outsourcing
• Are you unsure about tax codes & pension rules? → YES → Outsource

■ *Want Help?*

Let us take payroll off your plate.
■ Book a free 10-minute consultation at: https://gsassuredsolution.com
■ RTI submissions | ■ Payslip creation | ■ Pension compliance