HMRC - PAYE62025 - Negligent Employers

The role of employers is vital if the Employment Maintenance system is to work effectively.

You should therefore draw the employer’s attention to any failure and invite their co-operation with the Processing Office in the interests of the employees.

Examples of failures include

Neglect or delay in sending in starter or leaver forms

Failing to operate the correct code

Not entering mandatory information on starter or leaver forms

Careless operation of the tax tables

It is important to develop a good relationship with your employer. Good communication between Processing Office and employer has proved to be of value to both parties. Where the employer persistently fails to carry out their responsibilities you should refer the details to your Employer Compliance team to follow up.

Always report the case to PAYE Audit Group if you suspect fraud or wilful default.

See the Employment Status Manual (ESM) about the need to investigate certain cases where workers, who normally have the status of employees, become self-employed in the same kind of work.

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