HM Revenue & Customs

Pay As You Earn
Business Readiness Checklist
Real Time Information

This checklist will help you get ready to start sending your PAYE information to HMRC in real time

Start preparing your business by doing these things now, ticking them off as you go:

If you use an agent, payroll bureau or payroll service provider, you must talk to them now about the service they will provide for you in future, and ask what you need to do to get ready for RTI. If you pay by Bacs, speak your solution supplier or bureau.

If you run your own payroll system, you need to get RTI-enabled software in order to send your PAYE information to HMRC online every time a payment is made. You can do this in three ways:

1   Using commercial payroll software, upgrading your existing software if necessary (your provider can advise on this).

2   Using a payroll service provider, such as an accountant or a payroll bureau, who will do it for you.

3   Using one of the free payroll software packages or HMRC's free Basic PAYE Tools, available to those with nine or fewer employees.

Read more about the software available

Read more about HMRC's free Basic PAYE Tools

Make sure all your employee information (name, date of birth, gender, address and valid National Insurance number) is accurate and up to date.

Read more about improving your payroll data

Register for PAYE Online, if you have not done so already.

Read more about using PAYE Online for employers

From April 2013, you will need to include new information in your payroll records, such as hours worked. You will need to complete employee information for temporary and casual workers and employees paid below the National Insurance Lower Earnings Limit.

Read more about Notifying and getting new employee information right

You should look at how operating PAYE in real time may affect your business more widely. For instance, you may need to change some of your procedures for starters and leavers.

Read more about changing your procedures and informing your staff

Regularly visit HMRC's PAYE news and updates page, so that you can keep up to date.

PAYE News