Employing Your First Person in Scotland

- [ ] Register as an employer with HMRC before the first payday and set up PAYE online.
- [ ] Check the new starter's right to work in the UK and keep a copy of the evidence.
- [ ] Get employers' liability insurance — it's a legal requirement from day one.
- [ ] Issue a written statement of employment particulars on or before their first day.
- [ ] Choose payroll software and report every payment to HMRC on or before payday (RTI).
- [ ] Work out the auto-enrolment duties start date and choose a qualifying pension scheme.
- [ ] Check whether the Employment Allowance can reduce your employer National Insurance.
- [ ] Diarise the monthly PAYE payment date and the annual year-end tasks (P60s, P11Ds).

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Guidance and the latest version: https://www.countify.co.uk/blog/employing-first-staff-scotland