



**Ellacotts**  
Payroll Bureau

[www.ellacotts.co.uk](http://www.ellacotts.co.uk)



**Are your payments  
to casual/seasonal  
workers and  
beaters compliant  
with HMRC  
regulations?**

# **Are your payments to casual/seasonal workers and beaters compliant with HMRC regulations?**

The common misconception is that one off payments, irregular payments or small payments do not need to be reported to HM Revenue and Customs (HMRC) and are not required to go through a PAYE scheme.

**You should consider the following questions to determine if your workers should be on your payroll:**

- Is the worker a family member or otherwise employed by you?
- Is there a contractual obligation for further employment?
- The worker receives income from elsewhere or you are unsure if the worker receives income from elsewhere.

**If you answer “Yes” to any of the above questions, then the worker does need to be on your payroll.**

- Is the payment below the current lower earnings threshold for National Insurance?
- Is the payment below the current PAYE thresholds?
- Is the duration of work for one day or less?

**If you answer “No” to any of the above questions, then the worker does need to be on your payroll.**

HMRC state that when in doubt the safest action is to process through a PAYE Scheme.

Failing to comply with the correct payment methods can result in considerable penalties and interest on outstanding liabilities.

Ellacotts Payroll Bureau has significant experience in managing payments to casual/seasonal workers including beaters. Outsourcing your payroll requirements to us can take away the complexities for you and ensure you remain compliant. We can advise if your workers should be on a PAYE scheme and how to proceed.

For further details, assistance and advice regarding casual/seasonal workers, please contact:



**Chantel Marshall**

Payroll Bureau Manager  
[cmarshall@ellacotts.co.uk](mailto:cmarshall@ellacotts.co.uk)  
01295 250401