

A step by step guide to register for PAYE with HMRC

[Paying Yourself](#)[Onboarding](#)

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Unsure if you should pay yourself a salary?

- Check-out our guide on the [most tax efficient way to pay yourself](#) to see exactly how you should be paying yourself.
- Still unsure? Simply email your dedicated accountant or support@mightyaccounting.com and we'll be happy to advise.
- If you have already registered, we have a short walkthrough guide of setting up payroll within Mighty [here](#).

Why Register for PAYE?

The main advantage of PAYE registration to company directors is the potential tax efficiency it offers. Whilst Employers NIC would likely be due, by paying yourself a salary, you can lower your corporation tax bill by ~£2,388.30 annually while receiving £12,570 income tax-free each year (using 25/26 rates). However, to benefit from this tax relief, you must be legally registered for PAYE.

How to Register for PAYE

Setting up PAYE is straightforward and should take no more than 10 minutes.

Step 1: You'll need to login to your [Government Gateway](#) here.

- If you cannot remember your login details, you can request and reset them through the Government website.
- If you have not yet created your Government Gateway ID, you can do so [here](#). This is critical to submit all tax filings, so should be done regardless.

Step 2: Within here select the option to 'add taxes' and choose 'PAYE for Employers'.

Step 3: Complete the HMRC questionnaire. A few things to note:

- You will be asked for your UK National Insurance number, so be sure to have this to hand.
- You will also be asked for some form of identification (e.g. a copy of your passport and drivers license), so it will be useful to have these accessible also.
- You will also be asked what the first pay date is. Commonly, this will be the 28th of the month, to allow you to pay yourself close to the end of every month (and set up a standing order if you want).

Once submitted, HMRC will post your [Employers Reference Number \(ERN\)](#), commonly referred to as your PAYE reference, and an [Accounts Office Reference Number \(AORN\)](#) to you. These usually arrive within 5 working days, but can take up to 30 days to arrive via post.

If you have any questions with this, please contact us (support@mightyaccounting.com) and we'll be happy to help.

Read this guide online (always the latest version): <https://app.mightyaccounting.com/Knowledge/article/payee-registration>