
What is W1M1?

Paying Yourself

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W1M1 stands for Week 1/Month 1, and it's a specific way of working out your payroll tax. Instead of looking at everything you've earned (and paid in tax) so far this tax year, W1M1 will only look at the current pay period - whether that's a week or a month.

Think of it like hitting a "reset" button for how much your tax will be calculated at within this paycheck, without considering the bigger picture of your total earnings to date.

When is W1M1 used?

You'll only need to apply W1M1 in certain situations and when HMRC have requested this. However, W1M1 is usually applied in these situations:

1. **Starting a new job:** for example, if you haven't yet got a copy of your P45 and your tax code hasn't been updated yet.
2. **Emergency tax codes:** if HMRC needs to check your tax details, they might put you on W1M1 temporarily to avoid delays.
3. **Special adjustments:** if your tax code changes mid-year, W1M1 might be applied to help calculate your tax for now, without adjusting for the past.

What does W1M1 mean for your pay?

- **Simplified tax calculation:** W1M1 works out tax just for the current pay period, ignoring what's happened earlier in the tax year.
- **Short-term impact:** You might pay a bit more or less tax than usual right now, but don't worry - HMRC will adjust things later if needed.

Do I need to do anything?

If W1M1 applies to you, simply tick the W1M1 box when setting up your payroll in Mighty, Mighty will then take care of the calculations for you.

If you have any questions about this, please let us know at support@mightyaccounting.com.