

Quick guide for paying someone for the first time

To find out who counts as an employee go to page 12. This will help you to decide whether someone who works for you is an employee or is self-employed. It is an employer's responsibility to get this right.

Before you pay your new employee for the first time you **must** undertake certain identity checks, for further information go to page 13. **You are now ready to pay your employee for the first time.**

