

Festive Payroll Checklist



CHARTERED ACCOUNTANTS AND BUSINESS ADVISORS

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Plan ahead to stay compliant, accurate and stress-free this December.

1. Staff & Seasonal Workers

- ☐ Confirm all temporary and seasonal staff details are complete
- ☐ Check right-to-work documentation and payroll starter information
- ☐ Assess auto-enrolment obligations for short-term staff
- ☐ Check National Minimum Wage compliance, including the impact of overtime, deductions, uniforms and age changes
- ☐ Review tipping arrangements and ensure qualifying tips are passed on in full, paid correctly through payroll or tronc, and recorded for compliance

2. Pay Dates & Bank Holidays

- ☐ Review December payroll calendar against bank holidays
- ☐ Review payment dates and processing timelines — check impact on RTI reporting and cash flow
- ☐ Communicate any early or adjusted pay dates to staff

3. Bonuses, Gifts & Vouchers

- ☐ Ensure cash bonuses and cash vouchers are processed through payroll with PAYE and NI
- ☐ Non-cash vouchers: check whether P11D reporting or Class 1 NIC applies
- ☐ Trivial benefits (<£50, non-cash, non-reward) remain tax-free

4. Staff Parties & Festive Events

- ☐ Check whether Christmas parties are eligible for the £150 per head exemption
- ☐ Record costs accurately to avoid unexpected tax liabilities

5. Compliance & Reporting

- ☐ Reconcile employee records and payroll data
- ☐ Review and plan RTI submissions for December and early January
- ☐ Ensure auto-enrolment contributions are up to date

6. Communication & Financial Wellbeing

- ☐ Update staff on pay dates, entitlements, and deductions
- ☐ Provide guidance on budgeting for early pay dates or seasonal changes
- ☐ Keep lines of communication open to reduce queries and stress

7. Cash Flow & Planning

- ☐ Forecast December payroll including bonuses, gifts, party costs, and additional staff
- ☐ Ensure funds are available for early pay dates and year-end payments
- ☐ Keep accurate records to support compliance and internal reporting

Need help with your payroll?

Outsourcing your payroll to Whitley Stimpson means you can focus on your business while we ensure your payroll is accurate, timely and fully compliant.

Contact Tracy Gill, Payroll Manager, at TracyG@whitleystimpson.co.uk to discuss how we can support your business.