

# Registering as an employer with HMRC



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Registration is typically done online, either in Government Gateway or by completing an online form. To find out what you need to do to register as employer follow the link [here](#) and answer all the questions relating to your business type and size.

This questionnaire will ask whether you have an account with HMRC. Your Government Gateway Account for submitting VAT returns counts as an account with HMRC so therefore you should click yes.

If you have login details for your Government Gateway account then you can [login here](#) to enrol and activate the PAYE online service using this account.

Following the enrolment process you will receive 2 letters from HMRC, which will include:

- 1) Your PAYE and Accounts Office references (within 5 working days)
- 2) Activation code for PAYE Online (within 10 working days)



Alternatively, you can register as an employer by filling in an online form. This sends an automated secure email to HMRC with your details. The form you are required to complete will depend on whether you are a sole trader or partnership. However by working through the [questionnaire](#) you will be directed straight to the most appropriate form.

The general information that you will require for the form and may wish to prepare before you begin the online process is detailed below:

Unique Taxpayer Reference	National Insurance Number	Number of employees to be employed	Will employees be given expenses and benefits
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If you register using the online form then you will receive a letter containing your PAYE and Accounts Office references within 5 working days. Using that information, you will then require to [enrol for PAYE online](#) so that you can send payroll information to HMRC.

