

The United Kingdom Hiring Guide: How to Manage Payroll, Tax, Benefits, and Compliance For British Employees and Contractors

Hiring the right people for your business is arguably the most critical contributor to success. Unfortunately, the right people are not always readily available in your country. This guide will walk you through the intricacies of hiring remote workers from the UK so that you can start confidently hiring from the vast talent pool in that region.

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Hiring employees from the United Kingdom is not as difficult as you would imagine -- assuming you have the correct information at your disposal.

Suppose you find the perfect candidate to fill an open position at your company. They tick all of the boxes - highly qualified with years of relevant experience, and they have a strong desire to become a member of your team.

Then reality smacks you in the face, and you realize they are in the United Kingdom, and your company is not.

Years ago, you might have thrown up your hands, sighed, and started your search all over again. But those days are gone. Geography is no longer a limiting factor in successful recruitment; you can hire the most qualified people in the United Kingdom in a simple, successful, and legal manner regardless of your location.

It doesn't take much to be able to hire dream talent - just a little research. The only thing you need to do is read up on the local culture, what the employees will expect from you, and the laws governing foreign companies.

In this guide, you will learn about:

- Hiring employees in the UK without opening a local entity
- Work permits and compliance for employees in the UK
- Statutory benefits you must provide to British employees
- Extra benefits that British employees will expect
- Types of paid leave in the UK
- Running payroll in the UK
- Terminating employees in the UK
- Onboarding British employees

Are you looking forward to expanding your operations and learning more about what British employees can accomplish for your company?

Then let's get started!

Hiring in the United Kingdom Without an Entity

There is a good chance you already have this information, but here it is again. Hiring employees from another country requires the hiring company to possess a legal entity in that country. That means that hiring someone in one country to work for a company based in another country without a legal entity is illegal.

The UK is no exception. Fortunately, there are some workarounds to that rule if your company does not have a legal entity in the UK. The following are three options on the table that you can take advantage of:

1. Work With an Employer of Record

One of the easiest and quickest ways to hire people from the United Kingdom is to use an Employer of Record (EOR).

An EOR can take care of everything from onboarding to managing and paying your employees. Consider it the legal employer, with you, the client, retaining the function of managing employer, responsible for the day-to-day management of the people in your organization. In other words, you have complete control over the recruiting, remuneration, assignments, tasks, and firing of your employees. The EOR is a human resources service that assists you in maintaining compliance with local laws.

It is essential when choosing an EOR to do so carefully, as some are not as dependable or trustworthy as others. Being confident in the company you pick to hire your employees will prevent problems down the road.

It should also go without saying that the EOR you choose owns an entity within the UK and does not subcontract any of its work out to a third-party company.

Refer to Remote's [guide to owned-entity vs. partner-dependent global employment solutions](#) for more information on this topic.

Another great resource will help you [determine if your business needs an EOR or a PEO](#).

2. Open an Entity in the United Kingdom

If your business plans to expand into the UK, establishing a legal entity in the country makes sense. However, there are a few things you should keep in mind before doing so:

- Make a strategy for assembling a dependable group of staff (usually ten or more).
- Establish relationships with several dependable local partners.
- Develop a realistic multi-year plan for expanding into the United Kingdom.

As you may already know, establishing an entity will likely be a complicated, intimidating, and time-consuming task. Understanding the amount of time it will take so that you are not overwhelmed by what needs doing when the time comes is paramount. Set aside at least several months to obtain and work with British legal counsel, who will guide you through all of the complex legality that exists in the UK.

Don't be discouraged if your company has plans to expand into the UK and this all seems overwhelming. When it's all said and done, having an entity in the UK will enable your organization to set up a long-term presence there, which is well worth all the effort it takes to make it happen.

Also, while you are still in the process of setting up an entity, you can work with an EOR to employ skilled British workers immediately so you can snag the best talent while they are still available. Then, once your company can legally hire UK residents directly, you can transfer employee contracts from your EOR straight into your business.

3. Pay Employees as Contractors

In a similar vein to working with an EOR, hiring your British employees as contractors helps you get started as soon as possible. However, there are risks associated with doing so, like

misclassifying your worker. Your firm might face legal consequences if it misclassifies staff as contractors, according to UK regulators.

If you intend to pay employees as independent contractors, you should obtain legal advice in your area to ensure that you do not go beyond what is permitted. When working with contractors, you often have little control over when, where, or how they carry out their responsibilities. Additionally, the authorities may see supplying contractors with equipment or perks as evidence of an employment connection. Furthermore, the United Kingdom considers exclusivity agreements, such as non-compete provisions, as possible evidence of an employment connection.

See Remote's [guide to contractor misclassification](#) for more information.

Other Considerations

When hiring employees without the assistance of an organization, three things must be taken into consideration: compliance, costs, and company culture.

Compliance

If you have any sort of desire to avoid legal complications, then it is highly advisable to be compliant with the law. To mitigate any issues that may arise from non-compliance, you must thoroughly investigate each prospective EOR partner. As you conduct your research, ask these questions:

- Do they own a legal entity in your country of interest?
- What policies do they have in place regarding your intellectual property?
- Are they able to provide relevant and correct answers to inquiries concerning local labor laws and payroll regulations?

If the answer to any of these is no, then you may want to search elsewhere.

Cost

Cost is another key consideration. Your EOR should be able to provide flat-rate pricing with no additional fees or surcharges. The inability on their part to provide constant billing may suggest that they are covertly relying on third parties. That might result in your employment expenses increasing over time.

Culture

Finally, evaluate your cultural background and that of your prospective British employee. When you hire remotely, your overseas employees should not feel outcast due to being from another country. If you choose the right EOR partner, your team members in the UK will feel just as connected, appreciated, and safe as the rest of your company's employees.

Your employees are Remote's number one concern. Our commitment to excellence goes beyond providing them with a correctly formatted paycheck every month. Your workers will have access to one of our dedicated HR team members at all times, who will be available to assist them with their questions and concerns. We are ready at all times to guarantee that your workers in the United Kingdom get the attention and support they deserve.

For those new to working remotely with employees outside the country you reside in, check out our [intro to remote work](#) for expert insider knowledge.

Unique Labor Laws in the UK

Employees, Workers, and Contractors

In the UK, "employees," "workers," and "self-employed contractors" are all in different classification groups; thus, different rules apply to each of them.

- When a company hires a contractor, the relationship is not the same as an employee or a worker. A self-employed contractor works for themselves. Companies in the United Kingdom that hire a self-employed contractor are not obligated to provide them with any benefits. Companies must exercise caution, however, to prevent issues with misclassifying their employees. Controlling when and how a contractor works, supplying equipment or office space, and a variety of other activities may all imply an employer-contractor connection, which can land businesses in serious legal jeopardy.
- A "worker" in the UK refers to persons who fall in between the classifications of contractors and employees. Under UK law, workers are entitled to receive a variety of benefits. However, they are not entitled to as many full-time employees.
- In the United Kingdom, "employees" are considered people who sign a documented employment contract with a company. Employees are entitled to the complete list of benefits and protections under UK law, including everything available to workers and then some.

IR35 Rules

The UK government implemented the IR35 rule in 2000 to curb the tax avoidance loophole exploited by individuals using personal service companies (PSC). A PSC is a limited company of which the main shareholder is also its director. Instead of being employed by other companies or working for clients directly, they conduct business through their limited company. Several tax benefits made this loophole such an attractive option. The first is that the individual operating through their company can claim more expenses from completed work than they could if they were operating as an ordinary employee. The next is the cash-flow benefit; avoiding tax deductions each month means more money in the pot that they can put directly back into their business. Another feature of this tax avoidance scheme is that the individual

could be paid dividends by their PSC. Dividends are not subject to National Insurance Contributions (NIC).

The financial benefits are not a one-way street, though. The client organization also had the opportunity to incur lower tax costs due to their not needing to pay NICs or typical employee entitlements like holiday and sick pay.

Before the UK implemented the IR35 rules, the responsibility of employment classification belonged to the contractor. The new laws shifted that burden to the employer. Simply put, the IR35 rules come into play if the employer and the contractor's relationship is the same with or without the third party.

Worker Protections

Just as the US protects its workers from discrimination based on race, age, gender, religion, and other protected issues, workers in the UK are likewise protected. It should also be noted that under the Equality Act, [Veganism](#) is now a protected philosophical belief.

Intellectual Property Rights

Intellectual property is something created using your mind. It can be anything from a story, an invention, or a piece of artistic work.

Businesses must be very clear in the UK when assigning intellectual property rights when working with contractors since UK employment law usually opts to award IP rights to the contractor.

For that reason, many companies that hire remote UK workers decide that an employment relationship is more beneficial than a contractor one. Remote offers industry-leading IP protections for employers in the UK through its EOR solution.

Employer Liability Insurance

Liability insurance, which protects against claims from workers, must be held by all companies in the UK. If you decide to create a legal entity in the UK, you must obtain employer liability insurance. Choosing to hire through an EOR will save you from this hassle.

How to Offer a Position to Remote Workers in the UK

In the UK, you do not need to present any physical documentation to offer someone a job. However, all employment relationships need to be bound by a contract, whether written or oral. You are not required to put *everything* in writing, but if you do, you will benefit by explicitly spelling out the protections and obligations that apply to both parties.

Before the individual's start date, employers must present a written description of the main terms and conditions. The minimum information that you must provide is as follows:

- Job title and description
- Location
- Pay
- Benefits
- Hours
- Holiday
- Notice period
- Training entitlements and requirements

You must also inform them of where they can get information on disciplinary and grievance processes, pensions and pension plans, and sick pay arrangements. Most companies opt to include all of this and other employment conditions, corporate regulations, and policies in a contract and employee handbook.

Interview Process

The entire interview process can be conducted via phone and video calls. Due to COVID 19, the use of this technology is widespread, and it will not be difficult to arrange this sort of interview with the talent you are interested in hiring.

How Compensation Works in the UK

Overseas corporations that employ workers in the UK must pay their foreign employees via their UK legal entity or through an employer of record, such as Remote. Because forming a legal entity is time-consuming and costly, most firms (particularly small and medium-sized enterprises) choose to use an EOR.

There are other factors to understand about compensating your UK-based employees that you will learn about now.

Overtime Pay

The UK does not require businesses to pay overtime for workers. 40 hour work weeks are typical, but if an employer needs to, they can direct their employees to work more than 40 hours, but not more than 48 hours per week on average.

Employers can offer to pay overtime, paid at a rate of 1.5x hours worked. Many businesses choose to offer overtime, but again, the UK government does not require them to do so.

Additionally, workers can choose to work more than 48 hours in a workweek by signing an agreement with their employer that says they intend to work that much.

Payslips

Employees in the United Kingdom are entitled to an itemized payslip that details all deductions, taxes, fees, and precise payment information. Variations in payment rates dependent on time

worked (such as overtime) must be subdivided by hours or provided as a single complete total. Employers may send these pay stubs by mail or online (or both, if you so choose).

Side note: most businesses in the United Kingdom pay their staff monthly rather than biweekly.

Social Contributions

It should come as no surprise that the checks that UK employees receive from their companies are subject to taxes and social contributions. Another deduction includes the UK's government-provided healthcare.

Currency

UK workers must be paid in pounds (GBP) by any company that hires them. So if, for example, your company is based in the United States and operates in dollars, you will need to convert the amount on your UK worker's paycheck to GBP to comply with the law.

Common Worker Benefits in the United Kingdom

Aside from paid leave, which is mandatory, the UK government does not mandate many statutory benefits for workers. On the other hand, employers generally provide complete benefit packages comparable to those offered at US businesses, particularly when recruiting highly qualified individuals for difficult-to-fill posts. An EOR can assist employers in customizing benefit packages to meet their specific requirements.

Paid Time Off

Most workers in the UK who work five-day workweeks are legally entitled to a minimum of 28 days of paid leave annually. That comes out to about 5.6 weeks off each year. Employers do have the choice to offer more days off per year, of course. And businesses will usually offer that as an added perk to attract desirable talent. In fact, employers of UK workers can offer their employees unlimited time off. Of course, they must track the amount of leave their employees take for official records and make sure their employees are taking enough time off as required by law.

UK law requires employers to let their workers carry over a maximum of eight vacation days per year into the following year. It is also worth noting that employees who cannot utilize their statutory paid time off (PTO) because they are on long-term sick leave or maternity leave may opt to carry over 20 days rather than the standard eight.

Unused paid time off must be paid out to departing employees, but only the amount accumulated in the current year.

Minimum Wage

The minimum amount of GBP a worker can earn per hour in the UK depends on their age. Per the UK Gov, the minimum wage rates will be changed in 2022. The rates below are the current rates as of 2021.

- Under 18 years old: minimum £4.62 per hour (£4.81 in 2022)
- 18 to 20 years old: minimum £6.56 per hour (£6.83 in 2022)
- 21 to 22 years old: minimum £8.36 per hour (£9.18 in 2022)
- 23+ years old: minimum £8.91 per hour (£9.50 in 2022)

Statutory Sick Pay

Under UK law, employees are allowed to miss up to one week of work due to illness without showing their employer proof in the form of a doctor's note. However, when that one week is up, the employee will need to either return to work or provide a doctor's note if they need to be gone longer.

The employer must pay their employee long-term sick pay at a rate of £95.85 per week for up to 28 weeks. Some employers choose to extend the duration beyond 28 weeks. However, they are not allowed to shorten it.

Keep in mind that while a UK worker is on long-term sick leave, they will continue to accrue PTO. That means that if, say, twenty weeks into their leave the employee decides to quit, the employer must pay out all unused PTO accrued up to the day the employee decides to quit, rather than up to the day they began their sick leave.

Pension Schemes

Many retirement plans are available to UK workers, and many fall under the same category as pension schemes. All UK workers are entitled to receive a percentage of their salary paid by their employers directly into their pension plan.

Enrollment Requirements

Employees have often registered in their employer's pension plans automatically. As a further protection to workers, companies are prohibited from intimidating, threatening, or otherwise attempting to persuade workers to opt-out of a pension scheme.

To qualify for automatic enrollment, employees must be workers, as opposed to contractors. Additionally, they must be between 22 and 66 years old, and their annual income must be at least £10,000. Employees who are not automatically registered by their company can choose to join on their own.

Employers have the option of delaying an employee's automatic enrollment for up to three months. It is the employer's responsibility to inform the employee of their choice to postpone automatic enrollment within six weeks and one day of the employee's becoming eligible. Certain language and valid reasons must be used and given for the postponement notification to be considered legitimate.

If a company fails to follow procedure lawfully, a pensions regulator may impose hefty fines and penalties. Employers are required to report information about pension enrolment to a pensions regulator. Within five months after auto-enrolling a new employee, employers must additionally file a compliance statement to the Department of Labor. Remote manages these compliance responsibilities for employers with employees based in the United Kingdom.

Types of Pension Schemes

All UK employers must pay a minimum of 3 percent of their workers' salary into a pension plan. Additionally, employees are required to put a minimum of 5% of their wages toward the program. These payments may increase, but not decrease, via employment contracts.

The two most common types of pension schemes are the Defined Contribution scheme and the Defined Benefit scheme. Here is a brief overview of both of them:

Defined Contribution Schemes

Sometimes called 'money purchase' pension schemes, these are typically either personal or stakeholder pensions. They might take the form of workplace pensions set up by an employer or private pensions set up by the employee.

The pension provider takes the money a company or worker contributes and puts it into investments (such as stocks) on the worker's behalf. The value of the pension pot might increase or decrease based on the performance of the assets. According to the UK Government, after enough time has passed, UK workers are usually allowed to withdraw 25% of the money in their defined-contribution scheme tax-free.

Defined Benefit Schemes

In most cases, the employer sets up this type of pension scheme, often referred to as 'final salary' or 'career average' pension schemes.

The difference between this plan and the previous one is where the money comes from. In a defined benefit scheme, the pension amount is determined not by investments or direct contributions. Instead, it combines several things, such as salary and duration of employment (seniority).

25% of the pension pot is paid out tax-free, while the rest is delivered in payments. The earliest someone can take out the money in their pension is usually 55.

Types of Leave UK Workers Are Entitled To

Long-Term Sick Leave

This type of leave was already deeply explored in this guide. However, it is worth mentioning again in this section. Long-term sick leave is a protected right of UK workers.

Maternity Leave

In the United Kingdom, all pregnant workers are entitled to 52 weeks of maternity leave, the eligibility for which begins on the first day of employment.

Employers are responsible for paying maternity leave, and the amount paid varies depending on the length of time spent on leave and the employee's typical income.

Typical maternity leave in the United Kingdom consists of 26 weeks of ordinary leave and another 26 weeks of additional leave. Employees who are pregnant or who are expecting can request time off for prenatal care as well. The employee must revise their scheduled return date with at least eight weeks' written notice to their employer.

Paternity Leave

Paternity leave may be available to male and non-male spouses of pregnant employees in certain situations. Also, paternity leave can only be taken following the birth of a child and not beforehand. The father or eligible individual has one year from the child's birth to take their leave. The allowable paternity leave duration ranges from one to two weeks long.

In contrast to maternity leave, paternity leave requires employees to have worked for their employer for a minimum of 26 consecutive weeks before the qualifying week, which is the 15th week before the expected due date.

Shared Parental Leave

In addition, in certain situations in the United Kingdom permits shared parental leave. Parents must utilize shared parental leave within the first year of the child's birth to be eligible. The eligible workers may share up to 50 weeks of work, with up to 37 weeks paid. Shared parental leave may be taken in chunks, all at once, or by one or both parents alone.

Taxes in the United Kingdom

Employers in the UK are required to operate PAYE into their payroll. PAYE is a government system in place to collect Income Tax and National Insurance from employment. The UK does not have any payroll taxes.

Income Tax Rates in the UK

Personal Allowance 0%	£12,570
Basic rate 20%	£11,501 - £45,000 Most individuals begin paying basic tax rate on income over £10,000
Higher rate 40%	£45,001 - £150,000 Most individuals begin paying higher rate tax on income over £41,865
Additional rate 45%	Over £150,000

National Insurance

Employees must pay National Insurance to be eligible for benefits like the state pension. In the United Kingdom, everyone over the age of 16 who is employed or self-employed and earns more than £166 per week or £6,365 per year must pay National Insurance.

How to Terminate a UK Worker

During the first two years of work, employees are not afforded many safeguards in the event of termination. Companies must present a "potentially fair reason" based on behavior, aptitude, or another significant determinant when terminating an employee after two years of service. It's important to know that the UK's definition of these variables is somewhat limiting.

Notice of Termination

When terminating an employee without cause, the employer must give written notice of their impending dismissal.

The following are the minimum notice periods for such cases:

- One week if the individual has worked for the company for more than a month.
- Two weeks after two years at the company
- One month after four years of at the company
- One week of notice is required for every year of continuous employment from 5-11 years
- After 12 years: three months

It is worth noting that providing workers more than 12 weeks' notice of their termination is often not allowed.

Severance Pay

There is no severance compensation mandated in the United Kingdom for dismissed employees. That does not apply to individuals made redundant or laid off, as they would be entitled to statutory redundancy pay. Employers often provide severance packages anyway, however.

Workers in the United Kingdom are entitled to "unfair dismissal rights" if they have worked for their company for at least two years. An employer wanting to fire an employee who has worked

for them for at least two years must provide a cause that is both reasonable and legally sound. As a result, wrongfully dismissed workers may be entitled to compensation equal to one year's salary or £86,444, whichever is less.

Probationary Periods

Although foreign employers of UK employees don't need to utilize probationary periods, most of them do so anyway. Probationary periods in the United Kingdom may run anywhere from a few weeks to a few months, depending on the employer. Probationary employees may be terminated by their employers if the employer informs the employee in writing of the termination.

Non-Compete Agreements

Non-competition agreements are legal and enforceable in the United Kingdom. However, employers must be careful in the language of such contracts. Twelve months is the cut-off for all post-termination limitations. After that, they are no longer applicable.

Providing Equipment to Employees in the UK

It is common for employers to provide remote employees with a stipend to purchase necessary work equipment like laptops or webcams. With their employer's permission, some remote workers in the UK are allowed to choose their equipment. The employer may choose to pay the amount in part or whole. Paying outright for new equipment is often a recruitment strategy employed to entice top talent into taking a job.

Keep in mind that some items, like electronics, are often more expensive to buy locally. At the same time, other things, like lithium batteries, will be challenging to ship into the UK due to customs restrictions.

Remember, if you are hiring someone as a contractor, then purchasing their equipment may be viewed by the UK government as an employee relationship. That means you will be in jeopardy of misclassification fines and penalties.

Onboarding

Several steps are involved in setting up a legal business in the United Kingdom to guarantee it conforms with local labor regulations. Because of this, you will need to recruit a team of professionals, including legal counsel and payroll specialists, who can assist you in adhering to UK laws and regulations to the letter.

Remote can assist you in rapidly and effectively establishing your UK-based staff. UK-based legal entities already exist, ready to help you reach your goals. When you work with Remote, you'll be able to get your business up and running right away.

Here are six simple steps explaining Remote's onboarding process:

- 1. Your employee creates their profile on Remote.** Registration will be quick and painless with our automated onboarding process.
- 2. Remote then confirms the new employee's identity.** Our experts authenticate the employee's identification using the provided documents.
- 3. Remote's HR contacts your employee via an onboarding expert.** Your employee is then approached by one of our HR consultants to address any queries and provide an excellent working experience from the outset.
- 4. Remote completes all the paperwork.** Your employee and their designated representative fill out all of the required paperwork in accordance with local laws.
- 5. Then we begin the benefits enrollment process.** We take care of enrolling your employee in the benefits plans that you have chosen to provide.
- 6. Remote handles payroll to let you focus on more important things.** Remote's in-country payroll solution allows you and your employee to focus on your business while we handle all of the benefits, taxes, and payroll as well as your compliance needs.

It really is as easy as it sounds to start employing workers in the UK!

Scaling the Process

Some companies are more interested in hiring many employees at once. Even in your home country, hiring ten or twenty people at the same time is a daunting task. Doing so in a foreign country, where foreign laws and culture apply, the task becomes exponentially more complex. There is already plenty of information in the guide explaining how to set up a foreign entity in the UK to hire workers there legally. However, many companies are not interested in such a demanding endeavor. Instead, those companies can use an employer of record like Remote.

Using an EOR to scale your remote worker employment process can be a very effective way to meet your goals. An EOR's entire purpose is to handle the hiring of remote workers. So, it makes no difference how many workers in the UK you want on your staff. An EOR will do all the difficult work while you focus on running your business.

Start Hiring in the UK Today

Hiring remote workers in the UK is not the most straightforward task in the world. However, by making it this far, you have all the tools and information you need to start pursuing all the high-level talent in the United Kingdom.

By making it to the end of this guide, you have learned:

- All of the relevant and unique laws in the UK
- The basics of compensating your UK employees and the taxes involved
- The benefits your employee is entitled to under the law
- How to lawfully terminate an employee
- The process of equipping your remote employees with the tools they need
- How to scale the process of hiring remote workers in the UK

Ready to Take the Plunge?

As you can likely surmise by now, employing people from the UK is no cake walk. There are endless bureaucratic regulations and legal jargon you need to sift through if you want to go through the process alone.

Thankfully, expanding your business to welcome UK workers is achievable without all of the fuss, thanks to Remote.

Discover how simple it is to hire and pay employees in the United Kingdom correctly by contacting our staff now. While you concentrate on growing your company, Remote will take care of the paperwork, laws, and regulations. We'll help you get your new British employees up and running in no time, whether you've already found the right person or are just at the beginning of your recruitment process. Sound good? Let's do this!

Non-Remote Sources:

[Employing staff in the UK? A guide for overseas companies](#)

[Types of private pensions](#)

[Income Tax rates and Personal Allowances](#)

[Redundancy: your rights: Statutory redundancy pay](#)

[What You Need to Know About Payroll in the UK](#)

[UK Employment Tribunal: Vegans Protected from Discrimination](#)