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Payslips

Payslips are given on or before the day someone gets paid. They show:

- how much pay they're getting for a certain time period
- 'deductions' – this is what has been taken from their pay, for example tax and National Insurance (NI)

The payslip can be:

- given as a paper document
- sent as an email attachment
- in an online system

If an employee is unable to access their payslips online, their employer should provide them in a different format, for example paper copies.

Payslips can also be called 'wage slips' and 'itemised pay statements'.

An employer must keep a record of any hours worked or payments made in the last 6 years. An employee, worker or the National Minimum Wage enforcement agency can ask them for these if they believe the employer is not paying minimum wage.

Who has the right to a payslip

By law (Employment Rights Act 1996), employers must give all their employees and workers payslips from their first payday.

Workers can include people on zero-hours contracts and agency workers.

Agency workers get their payslips from their agency.

People who are self-employed do not get payslips. This is because they are responsible for paying their tax and other deductions themselves.

However, if they get employed through an agency, they could become an employee or worker. If that happens the agency must give them payslips for the duration of the job.

Other types of work where people are not entitled to a payslip by law are:

- the armed forces
- police
- merchant seamen and women
- where they get paid by a share in the profits or gross earnings of a fishing vessel

However, these groups often receive payslips through other arrangements.

What must be in a payslip

A payslip must include:

- the 'gross amount' – this is the total pay before deductions
- the 'net amount' – this is the total pay after deductions
- any variable deductions – this is where the amounts depend on the amount of pay, for example tax, National Insurance, student loan repayments and pension contributions
- a breakdown of how the wages will be paid if more than one payment method is used – for example bank transfer and cash
- the amounts of any fixed deductions – for example trade union subscriptions

Fixed deductions can be given in a separate statement, known as a 'standing statement of fixed deductions'. It should include:

- what the deduction is for
- how much it is
- how often it's paid

If the standing statement is separate from the main payslip, it's only valid for 12 months. It must be reissued every year, or earlier if the fixed deductions change.

The payslip might also have the:

- time period the pay covers
- tax code of the employee or worker

If someone's hours are different between pay periods

If someone's hours often change from one pay period to the next, they might be employed on a 'variable hours' contract. This might be if:

- they worked overtime
- the number of hours they work changes in each pay period

An employer must record variable hours on the payslip. How they record this will depend on the working arrangement.

If someone's hours vary week to week

If someone's hours can change from one week to the next, their employer must include all their hours on the payslip.

For example, Sam's weekly pay depends on how many hours they worked that week. All hours Sam works must be included on the payslip, because all of the hours are variable.

If someone has fixed salaried hours

Someone might have fixed salaried hours but also work some variable hours. For example, someone works fixed hours each week, but also does some overtime.

In this case, the payslip needs to record:

- what variable hours were worked and what was paid for those
- the total amount paid for fixed hours – it does not need to record what the fixed hours are

For example, Cameron works 40 hours per week and has a fixed salary for this. They work 5 hours overtime. Their payslip does not need to record the fixed 40 hours. It must record the 5 hours overtime, because they are variable. The payslip must record the pay for both the fixed hours and the variable hours.

If someone gets different rates of pay for different types of work

Someone might work variable hours and get different rates of pay for different types of work. For example, if someone's weekly hours vary and they get additional pay for unsociable hours they work.

If this is the case, the employer can either:

- record all of the hours worked for that pay period as one total
- break the hours down to show the number worked at each different rate of pay

Problems with payslips

It's good practice for employers to make sure staff get their payslips before payday. This means that if there are any delays or errors, there's time to sort them out.

If a payslip is not correct

If an employee or worker thinks there's an error in their payslip, they should speak to their manager, payroll team or employer as soon as possible. It's usually best to raise the problem informally by talking to their employer.

If they've already tried to resolve things informally, they can raise a grievance. This is where they make a formal complaint to their employer.

Find out more about deductions from pay and wages

If someone does not get a payslip

If an employee or worker does not get their payslip when expected, they should check with their manager, payroll team or employer as soon as possible.

If they've tried to resolve things informally, they can raise a grievance. This is where they make a formal complaint to their employer.

If the employee or worker still does not get a payslip, they can make a claim to an employment tribunal.

Contact the Acas helpline

If you have any questions about payslips, you can contact the Acas helpline.