

This factsheet provides basic information about tax for those who are coming to the UK for a short period of time only, for example seasonal workers. It aims to help low income people who would like to come to the UK, or who have already arrived, to understand more about the UK tax system. You should also read the factsheets about **Residence** and **Leaving the UK** at [www.litr.org.uk/tax-guides/migrants-and-tax/guides-and-factsheets](http://www.litr.org.uk/tax-guides/migrants-and-tax/guides-and-factsheets).

## Visiting the UK

If you come to the UK for a short time only, you may not become resident in the UK for tax purposes. You can determine your tax position by considering the Statutory Residence Test (SRT), which has effect from 6 April 2013 onwards.

You will not become UK resident if you meet any of the four 'automatic overseas tests', which you can find in the official guidance on **GOV.UK website** at [www.gov.uk/government/publications/rdr3-statutory-residence-test-srt](http://www.gov.uk/government/publications/rdr3-statutory-residence-test-srt).

In particular, you will not become tax resident in the UK if:

- You have not been resident in the UK in any of the preceding three tax years, and
- You spend fewer than 46 days in the tax year in the UK

Or,

- You have been resident in the UK in any of the previous three tax years, for example you are returning after an absence of say two years, and you visit the UK for fewer than 16 days.

If your visit involves more than 182 days in a UK tax year (the 183 day test), then you will be resident.

The SRT has a number of other ways to make you automatically resident in the UK. In addition to the 183 day test above, you may be resident if you have a home in the UK. You will also be resident if you come to work here for a year or more.

Beyond these automatic residence tests are some additional tests, called the "sufficient ties test". This counts the number of "ties" you have to the UK and depending on the number, you are permitted to stay a number of days before you become resident.

The full details can be found in the guidance on the **GOV.UK website** – [www.gov.uk/government/publications/rdr3-statutory-residence-test-srt](http://www.gov.uk/government/publications/rdr3-statutory-residence-test-srt).

There is a big difference in tax treatment for residents and non-residents, so it's important to be clear about which category you fit into. You can also find more information in our '**Residence**' factsheet at [www.litr.org.uk/tax-guides/migrants-and-tax/guides-and-factsheets](http://www.litr.org.uk/tax-guides/migrants-and-tax/guides-and-factsheets).



## Passengers travelling through the UK

If you are a passenger travelling between two countries via the UK, and you arrive in the UK on one day and leave for your foreign destination on the following day, you will not have to count the day you arrived or the day you leave as a day of presence in the UK. This exemption does not apply if you take part in any activities in the UK that are not closely related to completing your journey to a foreign country. So, if you attend a business meeting, meet people socially or visit a property that you own, then you must count the day as a day of presence in the UK.

### Seasonal Workers

If you come to work in the UK as a seasonal worker, for example, to work picking strawberries on a farm for three months, you will have to pay tax and National Insurance on your wages in the UK. This will be the case whether or not you are classed as tax resident in the UK.

Unless you are classed as UK tax resident you will not have to worry about any other income you have in your home country being taxable in the UK. However if you are only temporarily absent from your home country you may remain taxable there on your worldwide income, meaning that your UK earnings could be taxed twice. Our factsheet '**Residence**' covers double taxation for non residents. You can find it at [www.litrg.org.uk/tax-guides/migrants-and-tax/guides-and-factsheets](http://www.litrg.org.uk/tax-guides/migrants-and-tax/guides-and-factsheets).

You can also find out more on GOV.UK: [www.gov.uk/tax-uk-income-live-abroad/taxed-twice](http://www.gov.uk/tax-uk-income-live-abroad/taxed-twice).

#### Repeat visitors



**You may make repeated short term visits to the UK. Your earlier presence in the UK may affect your UK residence status and you will need to consider whether you remained UK resident in the period that you were absent.**

### Personal Allowances

Other issues to consider if you are a short term worker include your eligibility for personal allowances:

If you are UK resident then you will get a personal allowance, meaning that in 2018/19 you should only start to pay UK tax on your earnings when they exceed £228 a week or £988 a month, depending on your usual pay period.

Even if you are not UK tax resident, you may be entitled to a personal allowance if you are a citizen of a European Economic Area (EEA) country or a resident of a country with which the UK has a double taxation agreement which allows the UK personal allowance.

You should also read the factsheet about '**Personal Allowances**' at [www.litrg.org.uk/tax-guides/migrants-and-tax/guides-and-factsheets](http://www.litrg.org.uk/tax-guides/migrants-and-tax/guides-and-factsheets).

### National Living Wage (NLW) and National Minimum Wage (NMW) and for migrant workers

Even if you are only working here for a short period, by law, your employer must pay you at least the NLW or NMW. Most workers in the UK over school leaving age are entitled to be paid at least this minimum amount per hour.

The NLW is £7.83 per hour from 1 April 2018 and is payable to workers aged 25 and over, not in the first year of an apprenticeship.

There are different levels of NMW, depending on your age and whether or not you are an apprentice.

NMW rates from 1 April 2018 are:

- £7.38 per hour – rate for workers aged 21-24;
- £5.90 per hour – rate for workers aged 18 – 20;
- £4.20 per hour – rate for workers aged 16-17 and above the compulsory school leaving age;
- £3.70 per hour – apprentice rate.

If accommodation is provided by your employer as part of the job (including things like electricity, laundry costs etc.), a maximum of £49.00 a week can be deducted from your NMW to pay for this (or £7.00 per day).

You should be careful about your employer making deductions from your pay in respect of items that they have provided to you that are necessary for their employment (such as for a protective clothes) as these cannot bring down your pay rate below the NLW or NMW.

If your employer does not pay you at least the NLW or NMW you can contact the Pay and Work Rights Helpline. For more information visit [www.gov.uk/national-minimum-wage](http://www.gov.uk/national-minimum-wage).

## Being paid

Even if you are only here for a short period, your employer should pay you via the payroll, and deduct income tax and National Insurance contributions from your wages before you are paid, under the Pay As You Earn (PAYE) system.

They then pay this tax and National Insurance to HMRC on your behalf. You may be able to claim a tax refund when you leave the UK. You will not usually be able to claim a refund of National Insurance (although any UK National Insurance contributions you have paid may help you qualify for state benefits in another country after you have left the UK – see our **'National Insurance'** factsheet for more information at [www.litrg.org.uk/tax-guides/migrants-and-tax/guides-and-factsheets](http://www.litrg.org.uk/tax-guides/migrants-and-tax/guides-and-factsheets))

Your employer should give you a payslip when they pay you; this should show all your earnings and deductions. If you do not receive one, ask your employer for it. See the example payslip below.

- 1 – Personal information, including name, National Insurance number (NINO) and PAYE Code.
- 2 – Payments including salary, wages, bonuses and overtime for the pay period.
- 3 – Deductions including income tax, NIC and personal pension contributions (if any) for the pay period.
- 4 – Amounts earned and deductions taken off for the tax year to date, including the current pay period.
- 5 – Net pay for the pay period – this is the amount you should actually receive. This is your earnings for the pay period less the deductions for the same period.
- 6 – Tax Reference – this is the employer's PAYE reference, which should be present.

<b>1</b> Mr A Smith NI Number: QQ 12 34 45 Q Tax Code: 1185L		Pay by: BACs	Date: 25 Aug 18	
DESCRIPTION	RATE (£)	HOURS	AMOUNT (£)	THIS YEAR (£)
Salary	10.00	100.00	1000.00	5000.00
Overtime <b>2</b>	12.00	10.00	120.00	400.00
Tax	<b>3</b>		26.40	92.00
National Insurance			50.16	226.80
<b>NET PAY</b>			1043.44	<b>5</b>
Employers NIC this period: 57.68		Tax District: Centre 1		
Employers NIC Year to Date: 260.82		<b>6</b>	Tax Reference: 961/111111	

**This factsheet is intended to provide general information only and does not constitute advice.** Before taking any action, you should get appropriate immigration, benefit or tax advice from a professional adviser which is based on your particular circumstances. We have done our best to ensure that the information in this factsheet is up to date as of April 2018. You can read our full disclaimer on our website: [www.litrg.org.uk/legal](http://www.litrg.org.uk/legal).

### Being paid in cash

Some employers might pay you in cash. This is fine as long as they still take off the right income tax and National Insurance contributions.

Some employers may try to take advantage of migrants, because they think they do not know the rules. So, if someone offers you cash for work as an employee, they may be trying to avoid their obligations under PAYE. They may not pay over any income tax or National Insurance contributions to HMRC for you, to save money – this is illegal.

This can cause problems for you with HMRC at a later date. Also, you could lose out on the state benefits that paying National Insurance contributions give you.

### Working through an agency

An agency may have arranged your short-term work in the UK. You can find out more about working through an agency in our '**Employed and Self-employed**' factsheet at [www.litrg.org.uk/tax-guides/migrants-and-tax/guides-and-factsheets](http://www.litrg.org.uk/tax-guides/migrants-and-tax/guides-and-factsheets)

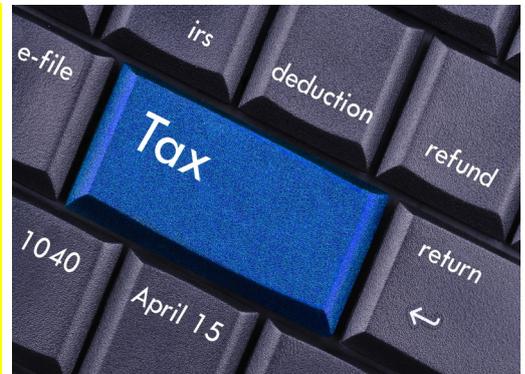
### Tax refunds

When you have finished your short-term or seasonal work, you may well find that you have paid too much tax under the PAYE system and are able to claim a repayment of tax when you leave the UK. This is because the personal allowance is usually divided throughout the year so you receive a proportion in each pay packet. If you leave the UK part-way through the tax year, you will not have received your entire tax free allowance and will have paid too much tax when looking at your total annual income.

You should complete form P85 'Leaving the UK – getting your tax right'. If you have a form P45 from your previous employer, you should send parts 2 and 3 to HMRC with form P85 so that HMRC can work out if you are due a refund. Form P85 can be found on the **GOV.UK website**: [www.gov.uk/government/publications/income-tax-leaving-the-uk-getting-your-tax-right-p85](http://www.gov.uk/government/publications/income-tax-leaving-the-uk-getting-your-tax-right-p85)

If appropriate, HMRC should send you any tax refund that they owe you once they have processed the form.

Beware of various companies offering to claim back tax refunds on your behalf. Many of these companies are not reputable, or they may charge you high fees for a service that you can do for yourself.



### Leaving the UK

If you leave the UK after living and working or studying here, you must tell HMRC. If you do not normally complete a self assessment tax return, you should complete form P85 'Leaving the UK – getting your tax right' which is available on the **GOV.UK website** at [www.gov.uk/government/publications/income-tax-leaving-the-uk-getting-your-tax-right-p85](http://www.gov.uk/government/publications/income-tax-leaving-the-uk-getting-your-tax-right-p85).

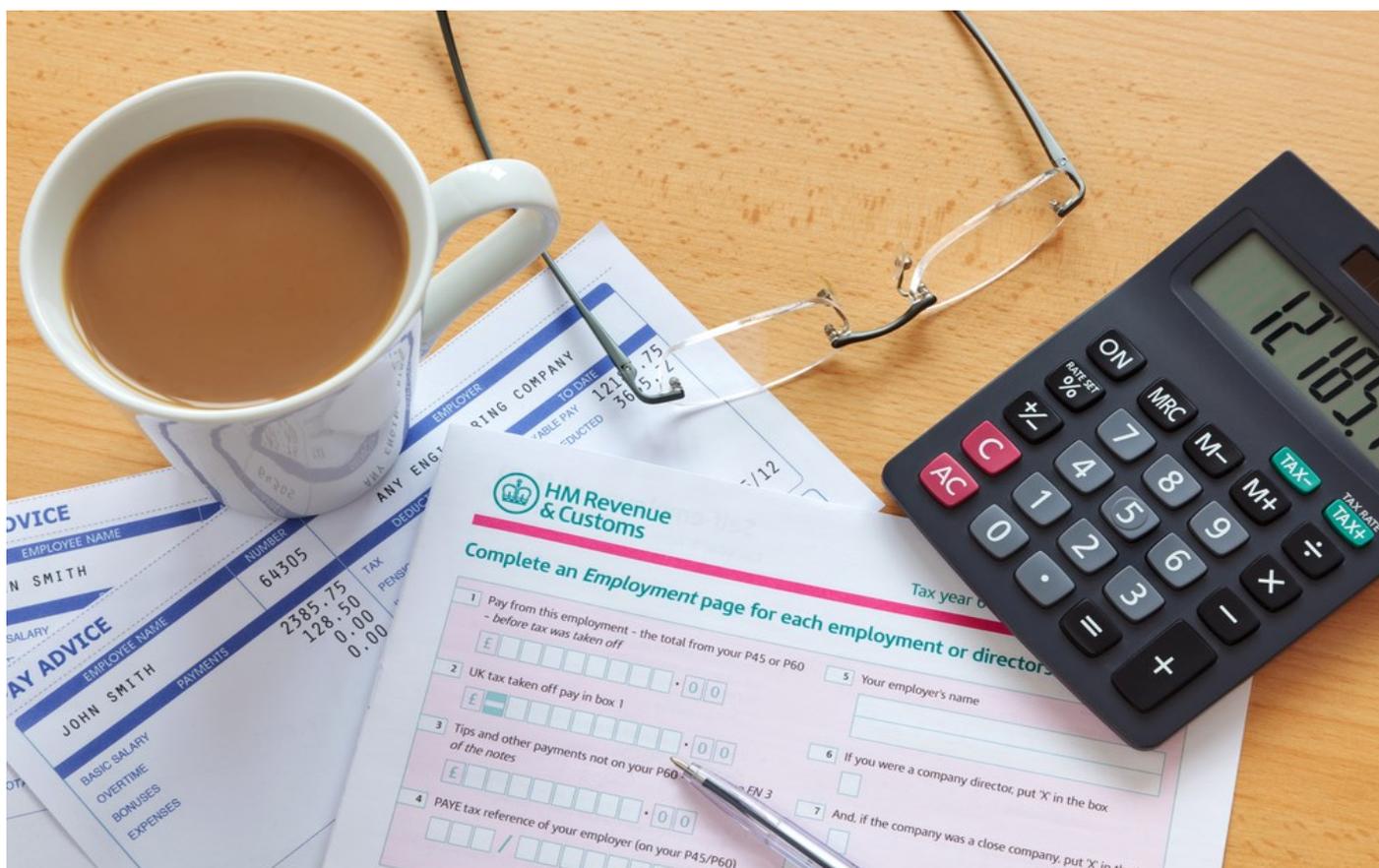
See our factsheet '**Leaving the UK**' for more information at [www.litrg.org.uk/tax-guides/migrants-and-tax/guides-and-factsheets](http://www.litrg.org.uk/tax-guides/migrants-and-tax/guides-and-factsheets)

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## Form R43

If you have been or are not resident in the UK, but are entitled to the personal allowance because you are a citizen of a European Economic Area (EEA) country or a resident of a country with which the UK has a double taxation agreement which allows the UK personal allowance, HMRC may ask you to complete form R43 to formally claim UK tax allowances and claim a repayment of UK tax if you have paid too much tax on your UK income.

You can obtain form R43 by telephoning HMRC on 0300 200 3300 (or +44 135 535 9022 from abroad), or you can download it from: [www.gov.uk/government/publications/income-tax-claim-to-personal-allowances-and-tax-repayment-by-an-individual-not-resident-in-the-uk-r43](http://www.gov.uk/government/publications/income-tax-claim-to-personal-allowances-and-tax-repayment-by-an-individual-not-resident-in-the-uk-r43).



## More information

You can find out more detail about some of the topics in this factsheet on our website:

[www.litrg.org.uk/tax-guides/migrants-and-tax/employment-and-self-employment/do-seasonal-workers-pay-tax](http://www.litrg.org.uk/tax-guides/migrants-and-tax/employment-and-self-employment/do-seasonal-workers-pay-tax)

You can find information about cash-in-hand working on **GOV.UK** at: [www.gov.uk/report-cash-in-hand-pay](http://www.gov.uk/report-cash-in-hand-pay)

You can find help and advice for workers and employees on rights and obligations at work on **GOV.UK** at: [www.gov.uk/pay-and-work-rights](http://www.gov.uk/pay-and-work-rights)

## Getting help with your tax

You can find out where to get help with your tax situation in the '**getting help**' section of our website at [www.litrg.org.uk/getting-help](http://www.litrg.org.uk/getting-help).

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