

If an employer does not pay minimum wage

It is against the law to pay workers below the National Minimum Wage or National Living Wage or to falsify pay records.

6. Investigation by HMRC

Workers can report employers to HMRC (HM Revenue & Customs) for not paying the minimum wage. Initial reports can be anonymous.

If HMRC finds that an employer has not paid at least the minimum wage, they can send a notice of arrears plus issue a penalty for not paying the correct rate of pay.

HMRC can also take employers to civil court for not paying the National Minimum Wage or National Living Wage. The maximum fine for non-payment is £20,000 per worker. Employers who fail to pay can be named publicly and banned from being a company director for up to 15 years.

Taken to tribunal or court

Employers can be taken to employment tribunal or civil court if a worker feels they have:

- not been receiving the National Minimum Wage or National Living Wage
- been dismissed or experienced 'detriment' (unfair treatment) because of their right to the National Minimum Wage or National Living Wage
- been discriminated against because their age means they are entitled to a higher minimum wage rate

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