

KPMG Law Immigration Services

**Spotlight on HMRC-UKVI payroll data sharing:
What sponsors need to know**

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Issue for sponsors

- HMRC is sharing payroll data with UK Visas and Immigration (UKVI).
- UKVI is using this information as a compliance tool - to confirm whether or not businesses are paying their sponsored workers the required salary (subject to permitted variations).
- From 8 April 2026, where a sponsor is paying a sponsored worker less than the required salary in every pay period, UKVI may reach out to give sponsors an opportunity to explain or remedy the underpayment, or take direct compliance action.
- If compliance action is taken and a sponsor's licence is revoked, the business can no longer sponsor migrant workers (for at least 12-months) and UKVI will normally cancel the visas of its sponsored employees.



Recommended actions

A proactive approach is key

- Take a proactive approach to comply with UKVI requirements to mitigate risks.
- Review your payroll data against the new salary requirement to check for discrepancies.
- Ensure on-time reporting of permissible reasons for salary reductions (such as statutory parental leave).

Take advice

- If contacted by UKVI to explain a payroll discrepancy, reach out to your immigration services provider for advice and assistance in responding.

What this means for sponsors



Increased risk

- Failure to pay employees the required amount in each pay period could be a compliance breach leading to licence revocation and the cancellation of employees' visas.



Compliance is crucial

- Staying compliant with UKVI requirements is essential to avoid disruption to your operations, and to protect your reputation and sponsored employees.

The landscape is changing



UKVI has significantly increased its enforcement-related activity, focusing particularly on compliance with UKVI requirements.

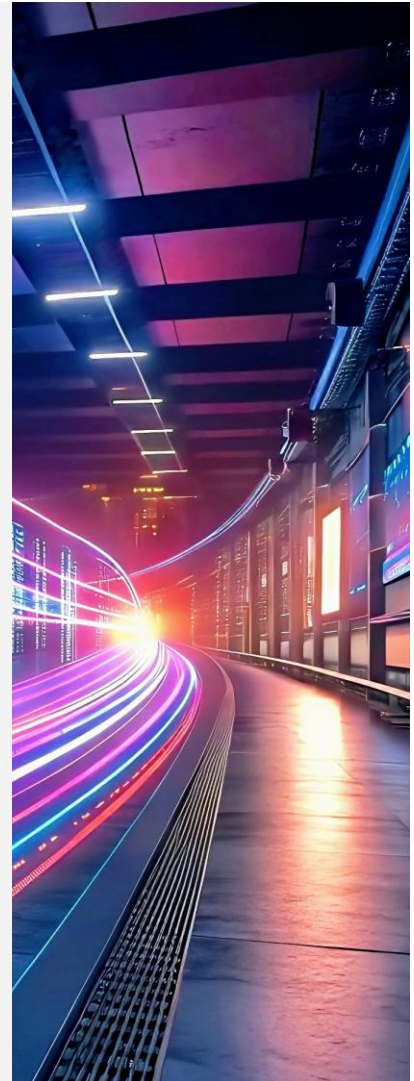
In 2025, over 6,500 sponsor licences were either suspended or revoked – more than double the number in 2024.



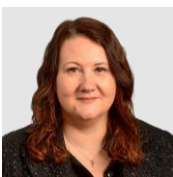
How KPMG Law can assist

KPMG Law can help you navigate the complexities of UKVI audits and ensure your organisation is compliant. Our services include:

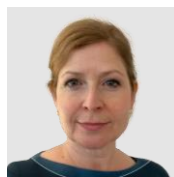
- » **Process compliance reviews**
We conduct thorough reviews of your sponsorship processes and documentation to identify potential risks and areas for improvement.
- » **Policy development**
We help you develop and implement robust policies and processes to ensure compliance with UKVI requirements.
- » **Training and awareness**
We provide training to your global mobility/HR teams/Authorising Officer on their sponsor duties.
- » **Mock audit support**
We conduct mock audits designed to help businesses understand the audit process and identify potential areas of risk or non-compliance.
- » **UKVI audit support**
We can provide support during UKVI audits, ensuring you are prepared and can effectively address any queries.



If you would like to discuss this in further detail, please contact a member of our Immigration Services team and they will be happy to provide more information.



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