



Notes for Payroll Software Developers – Supplementary Edition

SERIES 10 – NUMBER 33

February 2007

Contents:

1. Online filing: in-year

- 1.1 *Changes to P46 processes*
- 1.2 *Default tax code*
- 1.3 *New pension payments*
- 1.4 *Sending P46 information by EDI*
- 1.5 *Date of birth information*
- 1.6 *Student Loan Indicator*
- 1.7 *Validations*
- 1.8 *Further changes to the in-year process*
- 1.9 *Test services*
- 1.10 *Payroll Standard*
- 1.11 *Changes to stationery*

Annex A

2. Online filing: end of year 2006-07: update

- 2.1 *When an Employer Annual Return is not required*
- 2.2 *Online P35 Notification (P35N)*
- 2.3 *Tax-free payment confirmation ‘letters’*
- 2.4 *Online service availability – April 07*

3. Other information

- 3.1 *P11D 2006-07 – version change: update*
- 3.2 *P9 Coding Notices 2007-08*
- 3.3 *P35 2007-08*
- 3.4 *Student Loans – removal of the 42 day lead-time on Start and Stop Notices*

4. Next issue of these Notes

5. Mailing lists for these Notes

6. Contacts for enquiries

1. Online filing: In-year

In previous editions of these 'notes', we advised that large and medium-sized employers (including pension providers), with 50 or more employees must send all in-year information to us online from 6 April 2008. Following consultation we have established that other changes are needed to the PAYE process in order for employers to meet the new statutory requirements.

We are planning to introduce the regulations to support these changes during 2007. And later this month we will publish an updated version of the *Online filing and electronic payment Handbook* to include information about in-year filing.

1.1 Changes to the P46 processes

The regulations about form P46, *Reg 46 SI 2003 No 2682*, were amended in 2006. However, recent employer consultations have highlighted some issues, which we intend to address in April 2008. As a result we have agreed some changes to the process, which we hope will enable employers to establish the code number to be operated on the first pay day and facilitate a quick transmission of the data to HMRC.

From April 2008, when a completed P45(3) is not provided, the employee will not necessarily have to complete the HMRC form P46. The employers, who file online, may use their own stationery or obtain the information online. It will be up to the employer to decide how to obtain the relevant information required by the P46 and whether they need a signature, from the employee, for their purposes. The employer may obtain the necessary information in a way that best suits their business need.

The details could be obtained during the employee recruitment process. Many employers, when offering an individual a job, ask for a completed contract of employment. The contract often already includes the provision of bank details (for paying salary), National Insurance number and date of birth (for pension purposes). In future, HMRC would be content for this document to be extended to require details of 'present circumstances' and 'student loan' as set out on HMRC's standard stationery.

Some employers may wish to transmit the information electronically from the new employee to the payroll office. HMRC accepts this approach, as long as the employer keeps an adequate audit trail by:

- demonstrating that the email originated from the individual's personal email account, or
- providing new employees with a password-controlled internal online service which is not accessible by anyone else.

HMRC is happy for a local manager to obtain the signed information and transmit the details by email to the payroll office. Again, they will have to demonstrate that the employee initially provided the details and in this case, the local manager may want to retain an adequate audit trail.

1.2 Default tax code

If the employee fails to give the employer the relevant P46 information, the employer **must** operate tax code BR (cumulative): Reg 49(3).

When HMRC receives details of a new starter, we will:

- check the tax code the employer is operating, and
- issue a revised tax code as necessary.

Where starter information is sent online, we will update tax codes more quickly. HMRC believes this additional flexibility about how the P46 information is received by the payroll office, will give employers and employees every opportunity to avoid the default tax code (BR cumulative) being used for the first payment.

There will be no change to Regulation 49(2) requirement that the P46 is sent to HMRC when the first relevant payment is made to the employee. Where the employee has not provided the necessary information at the time the P46 has to be submitted, it is proposed that the employer fill in the employee section. In these circumstances the employer will need to provide the employee's name, National Insurance number, date of birth, gender and address with any other information they may hold and indicate in section 2 that they are using tax code BR by ticking Box C.

1.3 New pension payments

From April 2008, HMRC will introduce a new pension notification to replace the existing pension notification forms – P46, P160 and PENNOT. When an individual (irrespective of their age) starts to receive a pension, the pension provider will have to send either a P45(3) or the new form P46(Pen).

We expect to update the existing PENNOT message and rebrand the online data stream as the P46(Pen). HMRC's Online Return and Forms - PAYE product will also be updated.

Updates to the Message Implementation Guidelines (MIG) and schemas are underway and revised details will be published on our website in March 2007.

We will introduce a paper form for use by small pension providers/employers and their agents, and hope to provide a PDF version of the new form with the Spring edition of these 'notes'.

Completion of the new form will be on exactly the same basis as the notification of any other new starter, and will be required for new pensions where a P45(3) is not available.

1.4 Sending P46 information by EDI

For some time, payroll systems supported by EDI transmission have been able to submit an 'incomplete' P46; where no tax code is allocated. This usually occurs because employers and their software providers continue to follow the pre-2006 HMRC instructions. A P46 is required when a payment is first made.

We stopped this practice in April 2006 for Internet submissions.

From April 2008, there will continue to be four statements on a paper P46. The employee must choose one (and only one) statement A, B or C to submit on the P46, and if they are repaying a Student Loan, first taken out after August 1998, they must also choose statement D. The 'NONE' option currently available will be withdrawn. If the employee does not give a statement, the employer must tick box C. Employers will not be able to advise HMRC how statement C submitted on the P46 is given and as such, employers will want to retain their own records.

HMRC will not accept an 'EDI specific incomplete P46' from April 2008 and software developers must amend payroll software accordingly. We will reject any incorrect submissions.

1.5 Date of birth information

There is an ongoing need by both payroll personnel and HMRC to match information automatically so that fewer data queries arise later. Many queries arise because the wrong National Insurance number is given or incorrectly captured. From April 2008, we propose to make the date of birth a **mandatory** field on P45(1), P45(3), P46 and P46(Pen), in addition to providing the National Insurance number wherever possible.

Please do not use the default date of birth (01011901) for in-year processing. Its use on in-year forms indicates the employee is aged over 60 or 65, and could lead to no deduction of National Insurance. We suggest that software products are configured to prevent sending any in-year information without completion of the date of birth field.

Currently, there is no change to the use of the default date of 01011901 in the date of birth field for the end of year P14 data.

In the September 2006 edition of these 'notes' (para 1.2), we outlined our view about the likely impact of the Age Discrimination Act when the information is obtained as part of the recruitment process. In response to queries around confidentiality of personal data, we can confirm that the employer may send this information to an agent or payroll bureau who is handling payroll on their behalf. However, we would expect the employer to make the employee aware that a specific agent or bureau handled payroll on the employer's behalf.

We will be advertising the need to obtain and capture the date of birth, but you may also want to warn your users in case they wish to start updating their payroll records now.

You may receive queries when an employee is unwilling to give their date of birth. Employers will be unable to validate their personnel policies on age discrimination without holding the date of birth and consequently they will probably already have plans to obtain the information, although perhaps not hold it on their payroll systems. You may want to help them to address this issue.

1.6 Student Loan indicator

From April 2008, we expect the online transmission of P45(1), P45(3) and P46 to include the Student Loan Indicator field. At present, only the online P45(3) and P46 provide this facility, therefore we will enhance the P45(1) to incorporate a field for this indicator.

Employers will have to complete this field, as necessary, on the paper output that they give to departing employees. And an employee who is repaying a Student Loan, first taken out after August 1998, who has to complete a P46 must tick the box for statement A, B or C **and** statement D.

We will update the MIG and Schema, in March 2007, as appropriate.

HMRC's Online Return and Forms - PAYE will also be updated from April 2008.

1.7 Validations

We are aware that employers, particularly those using payroll software, use the informal tax code NI in their day-to-day payroll processes to show that only National Insurance is to be deducted. NI is not a valid tax code, and its use on P45(1), P45(3) and P14 will lead to rejection of the data. HMRC do not object to the continued use of tax code NI internally, but software developers may want to agree alternative processes with their customers to avoid any problems later with data rejection.

Where National Insurance only is being deducted the employer should not issue a P45(1) to any leaving employee. If exceptionally a new employer does receive a P45(3) showing code NI, and the earnings exceed the Lower Earnings Limit they should follow the P46 routines.

Any submission that does not meet the validation requirements will be rejected, with an error message, for correction. If the item is part of a bigger file, one incorrect item will cause the rejection of the whole file. We hope to give you details of the error messages in the summer.

We are also aware that where there is no liability to National Insurance, payroll software guides the employer to enter Category X in the NI field on the P11 deductions working sheet. As Category X is being carried forward automatically from one year to the next without review, developers may want to amend their software so that it is checked annually.

Data Validation Document (Divdoc) 2008-09 (V3.1)

Annex A of these 'notes' provides updated details of format, field length and text for each data field in advance of the corresponding in-year Extensible Mark-up Language (XML) and Message Implementation Guide (MIG). This document is now known as the 'Data Validation document (Divdoc) 2008-09 V3.1 and replaces the earlier version we published in the September 06 'notes'.

1.8 Further changes to the in-year process

From April 2008, we will be making further changes to our PAYE processes.

Employers will be able to send more than one item of starter information for each employee.

Often an employee completes a P46, which is sent to HMRC and subsequently provides the employer with a P45(3) from their previous employment. E13 *Day-to-day payroll* instructs the employer to use the information from the P45(3) and update their payroll records unless a P6 has been received in the meantime. In which case the P45(3) is to be destroyed Reg. 51.

From April 2008, the large or medium sized employer must send HMRC the P45(3) information online so that our records are similarly updated.

HMRC's systems will be capable of accepting in-year submissions in respect of an earlier year.

From 6 April 2008 the submission must be in the revised format using the 2008-09 validations, even where the date of starting/leaving is in 2007-08. e.g. an employee starts the employment in March 2007 and it is perfectly possible that HMRC will not be notified until after 6 April 2008. The submission will need to meet the 2008-09 validations but the date of starting could be March 2008.

The online data stream for both P45(3) and P46

These will include fields which are currently only available on the paper form as follows:

- P45(3) – field 12 'Enter code in use if different to code at item 6'
- P46 – section 2 'Tax code used'.

Employers must complete these fields when, for whatever reason, they do not use the tax code shown on P45(3) or determined by the Boxes A-C on the P46.

Additional points

We will amend our guidance to employers to make it clear that online services do not allow any entries in 'red' or free-hand notes to be added to in-year data.

To remove any confusion, employers **must** send a P46 in category A and B cases when earnings reach the NI Lower Earnings Threshold. This is a change from the current reporting requirement to send a P46 when the income reaches or exceeds the Tax Earnings Threshold, and will provide the same reporting threshold for both duties.

In respect of category C cases, the employer is required to submit a P46 in all cases where the employee indicates they have another job or receive a state or occupational pension.

1.9 Test services

HMRC is upgrading the test services provided to vendors in a programme called External Software Proving Services (ESPS). This programme introduces a number of improvements to the stability and availability of the online test services. It will provide vendors with an offline local test service, similar to the desktop checker that is available for PAYE End of Year. The PAYE in-year forms will be the first to take advantage of the new Rules and Interface Management Service (RIMS), which means we will be able to provide machine-readable rules and improved test data. We expect the offline local test service/in-year desktop checker to be available by the end of July 2007.

1.10 Payroll Standard

In the September 2006 edition (para 1.4) of these 'notes' we announced that accredited products must get 'Recognition' for the 2008-09 online forms P45(1), P45(3) and P46.

The 2008-09 'Recognition' test service for these forms will not be available until October 2007. Due to the number of accredited products, we are urging developers to apply for 'Recognition' as soon as the test service is available. Please note that all developers with accredited products that currently have 'Recognition' for these forms will have to re-apply from October 2007 because the test requirements for 2008-09 are different to previous years. 'Recognition' must be achieved and the forms made available to employers before 1 April 2008.

1.11 Changes to stationery

From 6 April 2008, we will be introducing:

- an updated P45 (all parts), which will reflect the changes that we are making to our online services to include date of birth and gender, and
- a new form P46(Pen) which will be used for a new start pension payment irrespective of the recipient's age. This will replace the form P46 in respect of pensioners and form P160.

We are now working on the design of the stationery and will let you have PDF versions of the new forms shortly.

Note: HMRC's Online Return and Forms - PAYE product is already enabled for in-year forms submission and will also be updated to incorporate all the changes at April 2008.

2. Online filing: end of year 2006-07: update

2.1 When an Employer Annual Return is not required

In the December 06 edition of these 'notes' (para 3.6) , we stated that from April 2007 we would automatically reject online submissions containing no financial data sent using HMRC's Online Return and Forms – PAYE product.

Unfortunately it has not been possible to implement this change in April 2007. However as emphasised in the December 06 'notes', employers or their agents should not attempt to file a 'nil' return by any channel (online or paper) where there are no figures to report. Instead they should contact their HMRC office so that the employer records can be updated. We will not credit the tax-free payment for any Return that contains no financial entries.

2.2 Online P35 Notification (P35N)

We will send a P35N (reminder) for the 2006-07 Return to employers who:

- previously filed a P35 online (either themselves or by an agent), and
- have a current registration and activation for PAYE Online services.

We will confirm the exact dates that P35Ns for 2006-07 Returns will be issued, on our website as soon as we can. We will not send a P35N to customers who send their whole Return by Electronic Data Interchange.

From 2006-07, we will no longer send a paper P35 to employers who must file online (those with 50 or more employees). Those who have registered for online filing will get a P35N through the Data Provisioning Service (DPS). Those who have not registered for the online service will not get any notification. Employers who have to send a Return and those who have to file online should do so, irrespective of whether or not they receive P35N.

P35N Notifications sent to agents this year will include the employer's name and reference number.

2.3 Tax-free payment confirmation 'letters'

We will credit the £150 tax-free payment to employers with fewer than 50 employees who send their 2006-07 return online, unless we have told them that they do not qualify.

Notification will be sent online and available to view through our Data Provisioning Service (DPS) where the employers has registered and activated PAYE Online for Employers. We will send notifications online even if the employer has opted out of getting in-year notices (for example P6s) and reminders.

Online notifications will be sent from 1 June. Where the employer has given us authority to send information to their agent online, the notification will go to the payroll agent's DPS.

Employers who have not registered or activated PAYE Online for Employers will get their notification on paper, starting in April.

Customers can 'self-serve' their tax-free payment from a 2007-08 remittance to HMRC after they get the following message for a complete Return (all P14s and P35 at the same time):

'9004: The EOY Return has been processed and passed full validation.'

If your software interprets this message differently, it would be helpful if you could let your customers know how and where this message will be received for their product.

Employers can ignore the tax-free payment letter if they have 'self-served' before getting the notification.

Employers and agents can more information about 2006-07 online filing at www.hmrc.gov.uk/payeonline

2.4 Online service availability – April 07

We will be upgrading our PAYE Online - Internet service in early April. HMRC's Online Returns and Forms - PAYE product will therefore be unavailable for a few days. During that period customers will not be able to either prepare or send Returns using this channel. Employers and agents using third party software or Electronic Data Interchange will be able to send Returns. We will publish the dates of the upgrade on our website nearer the time.

Note: The upgrade will also prevent employers and agents downloading 2007-08 P9 code numbers.

3. Other information

3.1 P11D 2006-07 – version change: update

In paragraph 4.3 of the December 2006 edition of these 'notes', we told you about changes to employee designatory details on form P11D for 2006-07 to include Date of Birth and Gender fields, for use when the National Insurance number (NINO) is not known.

We now recognise that final notification of these changes was too late for some developers to include in their products for 2006-07. They had already completed products using the earlier draft version of form P11D. We apologise for any inconvenience that this has caused.

We will approve versions of the P11D without designatory fields for Date of Birth and Gender and will accept returns made on those forms.

Use of these fields is not compulsory for 2006-07, but we hope that employers will use them where no NINO is available. We intend to introduce validation rules for 2007-08 to make either a valid NINO or Date of Birth and Gender mandatory. We encourage all employers to include the NINO on forms P11D wherever possible.

3.2 P9 Coding Notices 2007-08

We will issue 2007-08 P9 Coding Notices to employers and agents during February 07 – the exact dates will be published on our website shortly. Customers who have registered for the PAYE Online service will get their code

numbers online through the Data Provisioning Service (DPS) unless they have opted to receive notices by another channel, such as paper or Electronic Data Interchange. We can send an email alert when there are new notices and reminders to deal with in DPS if employers use the 'provide us with an email address' link on the PAYE service page to give us their details. More information about DPS and guidance about how to access online notices and receive email alerts can be viewed at <http://www.hmrc.gov.uk/dps/>

3.3 P35 2007-08

As suggested in the December 2006 issue of these 'notes' (para 4.1), an illustration of the final version of the 2007-08 P35 is now available to view at <http://www.hmrc.gov.uk/ebu/pnforms.htm>

This version of the P35 contains wording changes to Part 3 Checklist Question 6. These changes have been made following the December 2006 Pre Budget Report announcement about Managed Service Companies.

3.4 Student Loans –removal of the 42 day lead-time on Start and Stop Notices

In the December 2006 'notes' (para 4.7) we told you about the removal of the 42 day lead-in time constraint for student loan start and stop notices that will take effect from April 2008.

We advised that the student loan start/stop dates will be the date of issue, as printed on start (SL1) and stop (SL2) notices, and that employers will be required to start/stop deductions on the first pay day after that date. We realise that this may be difficult for employers to comply with, when the next pay day is close to the issue date of the notice, for example where the payroll has already been processed and closed when the notice is received. In these circumstances, employers should implement the change on the first *available* pay day after the date of issue as shown on SL1 or SL2.

4. Next issue of these Notes

The next issue of these notes is scheduled to follow the Chancellor's Budget announcement in early spring 2007.

5. Mailing lists for these Notes

The mailing options for these notes are:

- notification by email
- notification by post
- paper issue of these notes.

Notification by email is the quickest and our preferred option. If you currently receive your mailing by post and wish to change to this option please send us details of your email address and company name to hmrcnotes@replyservice.co.uk stating 'change option' in the subject field.

New requests to be included on the mailing list and notification of address changes should include details of your preferred option, your email address, company name and address and be sent by email to **hmrcnotes@replyservice.co.uk**

Or you can write to:

Notes for Payroll Software Developers
PO Box 17289
Edinburgh
EH12 1WY.

If you wish to be removed from the mailing list please send your request, including details of your company name and address, by email to **hmrcnotes@replyservice.co.uk** stating 'unsubscribe' in the subject field or write to the address shown above.

6. Contacts for enquiries

Where helpline numbers are shown for a specific topic within the notes please ring the number quoted for more information.

General payroll enquiries should be directed to your local HM Revenue & Customs Office or to the Employer Helpline on **0845 7 143 143**.

Any other queries about the contents of the notes should be made to the Online Services Helpdesk:

email	helpdesk@ir-efile.gov.uk
phone	0845 60 55 999 (opening times - 8am to 8pm, 7 days a week)
fax	0845 366 7828
minicom	0845 366 7805.

If you contact the Online Services Helpdesk by email please state 'Notes for Payroll Software Developers' in the subject field.

Note: The Online Services Helpdesk cannot deal with change of mailing address information; these should be directed to **hmrcnotes@replyservice.co.uk**.

Data Items Validations Document (DIVdoc) 2008-09 (V3.1)

Summary of Changes to previous version (V3.0) published in September 06 'notes'

Amendments

General

- Document renamed Data Item Validation document (DIVdoc)
- PENNOT renamed P46(Pen)

Specific data items:

- 12 - Employees Date of Birth is now Mandatory
- 13 - Employees Gender is now Mandatory
- 14 - Works/Payroll Number. Field length increased
- 15 - Employees Surname or Family name. Fullstop will not be part of the designated character set.
- 21 - Employees Address. Now mandatory for some forms/text amendments
- 39/41 - Pay. Now optional for some forms/text amendments
- 40/42 - Tax Payments. Now optional for some forms/text amendments
- 48 – Tax Code at Leaving/Retirement date is now optional for P46(Pen)
- 49 - Week 1/Month 1 indicator. Text amendment
- 50 -Tax Code in Use is now Optional
- 51 - Week 1/Month 1 indicator (for Tax Code in Use). Text amendment
- 52 - Week/Month type. Text amendment
- 53 - Week/Month number. Two numeric and text amendments
- 59 - Renamed Recently Bereaved Spouse/Civil Partner Indicator
- 61 - Job Title. Field length increased
- 62 - Renamed P46 Statement
- 66 - Scottish Variable Rate (SVR) Tax Code in Use. Removed from P45(1)
- 69 - Scottish Variable Rate (SVR) for Tax Code at Leaving/Retirement Date is a new field.

In addition the following fields have been **removed** from the document as they will not be required.

- 5 - Previous HMRC Office Name
- 6 - Tax Year Period Ended
- 18 - Employees Initials
- 20 - Employees Honours
- 37/38 - Pay/Tax in Previous Employments
- 47 - Student Loan Deductions in this Employment
- 58 - Director Indicator
- 63 - Last Payment Date
- 64 - Old Works number.

All Data Fields are shown as either mandatory or optional Unless otherwise stated the full designated character set can be used The full character set is a - z, A - Z, 0 - 9, space, ,, , - , (,) , / , = , ! , " , % , & , * , ; , < , > , ' , + , ; , ?

Current tax year is defined as commencing on the latest 6th April and ending on the following 5th April.

A valid calendar date must be within the Gregorian calendar and include a numeric day, month, century and year.

	P45(1)	P45(3)	P46	P46(Pen)
1. HMRC Office Number	Mandatory minimum 3 maximum 3 Must be between 001 - 999, leading zeroes must be present	Mandatory minimum 3 maximum 3 Must be between 001 - 999, leading zeroes must be present	Mandatory minimum 3 maximum 3 Must be between 001 - 999, leading zeroes must be present	Mandatory minimum 3 maximum 3 Must be between 001 - 999, leading zeroes must be present
2. Employer PAYE reference	Mandatory minimum 1 maximum 10 First character must not be a space	Mandatory minimum 1 maximum 10 First character must not be a space	Mandatory minimum 1 maximum 10 First character must not be a space	Mandatory minimum 1 maximum 10 First character must not be a space
3. Previous HMRC Office Number	Not applicable	Mandatory minimum 3 maximum 3 Must be between 001 - 999, leading zeroes must be present	Not applicable	Optional minimum 3 maximum 3 Must be between 001 - 999, leading zeroes must be present
4. Previous Employer PAYE Reference	Not applicable	Mandatory minimum 1 maximum 10 First character must not be a space	Not applicable	Optional minimum 1 maximum 10 First character must not be a space
7. Employers Name	Mandatory minimum 1 maximum 35 First character must be present.	Mandatory minimum 1 maximum 35 First character must be present.	Mandatory minimum 1 maximum 35 First character must be present.	Mandatory minimum 1 maximum 35 First character must be present.
11. National Insurance Number	Optional. Must be a valid format if specified; Characters 1 & 2 must be alpha and must be a valid prefix (see Appendix A at the end of this document). Characters 3 - 8 must be numeric. Character 9 must be A, B, C, D or space.	Optional. Must be a valid format if specified; Characters 1 & 2 must be alpha and must be a valid prefix (see Appendix A at the end of this document). Characters 3 - 8 must be numeric. Character 9 must be A, B, C, D or space.	Optional. Must be a valid format if specified; Characters 1 & 2 must be alpha and must be a valid prefix (see Appendix A at the end of this document). Characters 3 - 8 must be numeric. Character 9 must be A, B, C, D or space.	Optional. Must be a valid format if specified; Characters 1 & 2 must be alpha and must be a valid prefix (see Appendix A at the end of this document). Characters 3 - 8 must be numeric. Character 9 must be A, B, C, D or space.

	P45(1)	P45(3)	P46	P46(Pen)
12. Employees Date of Birth	Mandatory Must be a valid calendar date in the appropriate format. Must be today or earlier.	Mandatory Must be a valid calendar date in the appropriate format. Must be today or earlier.	Mandatory Must be a valid calendar date in the appropriate format. Must be today or earlier.	Mandatory Must be a valid calendar date in the appropriate format. Must be today or earlier.
13. Employees Gender	Mandatory An indicator to indicate whether a person is 'male' or 'female'.	Mandatory An indicator to indicate whether a person is 'male' or 'female'.	Mandatory An indicator to indicate whether a person is 'male' or 'female'.	Mandatory An indicator to indicate whether a person is 'male' or 'female'.
14. Works/Payroll Number	Optional minimum 1 maximum 35 Full character set.	Optional minimum 1 maximum 35 Full character set.	Optional minimum 1 maximum 35 Full character set.	Optional minimum 1 maximum 35 Full character set.
15. Employees Surname or Family name	Mandatory minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, and apostrophe. First character must be present and must be alpha.	Mandatory minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, and apostrophe. First character must be present and must be alpha.	Mandatory minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, and apostrophe. First character must be present and must be alpha.	Mandatory minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, and apostrophe. First character must be present and must be alpha.
16. Employees First or Given name	Mandatory minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.	Mandatory minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.	Mandatory minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.	Mandatory minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.

	P45(1)	P45(3)	P46	P46(Pen)
17. Employees Second Given name	Optional minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.	Optional minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.	Optional minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.	Optional minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be present and must be alpha.
19. Employees Title	Optional minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be apha.	Optional minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be apha.	Optional minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be apha.	Optional minimum 1 maximum 35 Designated character set which will be A-Z, a-z, hyphen, space, fullstop and apostrophe. First character must be apha.
21. Employees Address	Optional minimum 1 maximum 35 If populated first line mandatory. 4 lines allocated @ 35 characters per line. A line of spaces is acceptable on lines 2-4	Mandatory minimum 1 maximum 35 If populated first line mandatory. 4 lines allocated @ 35 characters per line. A line of spaces is acceptable on lines 2-4	Mandatory minimum 1 maximum 35 If populated first line mandatory. 4 lines allocated @ 35 characters per line. A line of spaces is acceptable on lines 2-4	Mandatory minimum 1 maximum 35 If populated first line mandatory. 4 lines allocated @ 35 characters per line. A line of spaces is acceptable on lines 2-4
22. Employees Postcode	Optional minimim 1 maximum 10 Designated character set A-Z, a-z, 0-9, space	Optional minimim 1 maximum 10 Designated character set A-Z, a-z, 0-9, space	Optional minimim 1 maximum 10 Designated character set A-Z, a-z, 0-9, space	Optional minimim 1 maximum 10 Designated character set A-Z, a-z, 0-9, space
23. Employees Country	Optional minimum 1 maximum 35	Optional minimum 1 maximum 35	Optional minimum 1 maximum 35	Optional minimum 1 maximum 35

	P45(1)	P45(3)	P46	P46(Pen)
35. Date of Starting	Not applicable	Mandatory 10 characters Must be a valid calendar date The date must fall within the current tax year or earlier	Mandatory 10 characters Must be a valid calendar date The date must fall within the current tax year or earlier	Mandatory 10 characters Must be a valid calendar date The date must fall within the current tax year or earlier
36. Date of Leaving	Mandatory 10 characters Must be a valid calendar date . Must be in the current tax year or earlier. Must be in the current tax year minus 6 or later.	Optional 10 characters Must be a valid calendar date. Must be in the current tax year or earlier. Must be in the current tax year minus 6 or later.	Not applicable	Optional 10 characters Must be a valid calendar date. Must be in the current tax year or earlier. Must be in the current tax year minus 6 or later.
39. Total Taxable Pay to Date	Optional Must be in the format 999999999.99 If present must be greater than or equal to zero. Must be present if tax code at leaving is present and Week1/Month1 indicator is not present.	Optional Must be in the format 999999999.99 If present must be greater than or equal to zero. Must be present if tax code at leaving is present and Week1/Month1 indicator is not present. Must not be present if Week1/month1 indicator is present. Must be present if Total Tax to Date is present	Not applicable	Optional Must be in the format 999999999.99 If present must be greater than or equal to zero. Must be present if tax code at leaving is present and Week1/Month1 indicator is not present. Must not be present if Week1/month1 indicator is present. Must be present if Total Tax to Date is present

	P45(1)	P45(3)	P46	P46(Pen)
40. Total Tax to Date	Optional Must be in the format 999999999.99 If present must be greater than or equal to zero. Must be present if tax code at leaving is present and Week1/Month1 indicator is not present.	Optional Must be in the format 999999999.99 If present must be greater than or equal to zero. Must be present if tax code at leaving is present and Week1/Month1 indicator is not present. Must not be present if Week1/month1 indicator is present. Must be present if Total Taxable Pay to Date is present	Not applicable	Optional Must be in the format 999999999.99 If present must be greater than or equal to zero. Must be present if tax code at leaving is present and Week1/Month1 indicator is not present. Must not be present if Week1/month1 indicator is present. Must be present if Total Taxable Pay to Date is present
41. Pay in this Employment	Optional Must be in the format 999999999.99 If present must be greater than or equal to zero. Must be present if tax code at leaving is present and Week1/Month1 indicator is present. Must be present if tax code at date of leaving is present, week 1/month 1 indicator is not present and amount is different to Total Pay to Date.	Not applicable	Not applicable	Not applicable

	P45(1)	P45(3)	P46	P46(Pen)
42. Tax Deducted in this Employment	Optional Must be in the format 999999999.99 If present must be greater than or equal to zero. Must be present if tax code at leaving is present and Week1/Month1 indicator is present. Must be present if tax code at leaving is present, week 1/month 1 indicator is not present and amount is different to Total Tax to Date	Not applicable	Not applicable	Not applicable
48. Tax Code at Leaving/ Retirement date	Mandatory minimum 2 maximum 7 Must be one of; 1 - nnnnnnx where n is in the range 1-999999 and x is one of T,L,P,V or Y 2 - Knnnnnn where n is in the range of 1- 999999 3 - One of BR, OT, D0, NT, FT	Mandatory minimum 2 maximum 7 Must be one of; 1 - nnnnnnx where n is in the range 1-999999 and x is one of T,L,P,V or Y 2 - Knnnnnn where n is in the range of 1- 999999 3 - One of BR, OT, D0, NT, FT	Not applicable	Optional minimum 2 maximum 7 Must be one of; 1 - nnnnnnx where n is in the range 1-999999 and x is one of T,L,P,V or Y 2 - Knnnnnn where n is in the range of 1- 999999 3 - One of BR, OT, D0, NT, FT
49. Week 1/Month 1 Indicator	Optional 1 character Must be 'X' if Week 1 or Month 1 basis was in use when employee left.	Optional 1 character Must be 'X' if Week 1 or Month 1 basis was in use when employee left.	Not applicable	Optional 1 character Must be 'X' if Week 1 or Month 1 basis was in use when employee left.

Annex A

	P45 (1)	P45(3)	P46	P46(Pen)
50. Tax Code in Use	Not applicable	Optional minimum 2 maximum 7 Must be one of; 1 - nnnnnnx where n is in the range 1-999999 and x is one of T,L,P,V or Y 2 - Knnnnnn where n is in the range of 1- 999999 3 - One of BR, OT, D0, NT, FT	Optional minimum 2 maximum 7 Must be one of; 1 - nnnnnnx where n is in the range 1- 999999 and x is one of T,L,P,V or Y 2 - Knnnnnn where n is in the range of 1- 999999 3 - One of BR, OT, D0, NT, FT	Optional minimum 2 maximum 7 Must be one of; 1 - nnnnnnx where n is in the range 1- 999999 and x is one of T,L,P,V or Y 2 - Knnnnnn where n is in the range of 1-999999 3 - One of BR, OT, D0, NT, FT
51. Week 1/Month 1 Indicator (tax code in use)	Not applicable	Optional 1 character Must be 'X' if Week 1 or Month 1 basis was in use when employee left. Must only be used if Tax Code in Use is present.	Optional 1 character Must be 'X' if Week 1 or Month 1 basis was in use when employee left. Must only be used if Tax Code in Use is present.	Optional 1 character Must be 'X' if Week 1 or Month 1 basis was in use when employee left. Must only be used if Tax Code in Use is present.
52. Week/ Month Type	Optional Must only be used if Tax Code at Leaving is present and Week 1Month 1 indicator (for Tax Code at Leaving) is NOT present. Must be set to 'W' for week or 'M' for month. Must only be present if Week/Month Number is present	Optional Must only be used if Tax Code at Leaving is present and Week 1Month 1 indicator (for Tax Code at Leaving) is NOT present. Must be set to 'W' for week or 'M' for month. Must only be present if Week/Month Number is present	Not applicable	Optional Must only be used if Tax Code at Leaving is present and Week 1Month 1 indicator (for Tax Code at Leaving) is NOT present. Must be set to 'W' for week or 'M' for month. Must only be present if Week/Month Number is present

Annex A

	P45 (1)	P45(3)	P46	P46(Pen)
53. Week/Month Number	Optional 2 numerics If Week Month type is set to 'W', must be in range of 01-54 or 56. If Week Month type is set to 'M', must be in range of 01-12 Must only be present if Week/Month Type is present	Optional 2 numerics If Week Month type is set to 'W', must be in range of 01-54 or 56. If Week Month type is set to 'M', must be in range of 01-12 Must only be present if Week/Month Type is present	Not applicable	Optional 2 numerics If Week Month type is set to 'W', must be in range of 01-54 or 56. If Week Month type is set to 'M', must be in range of 01-12 Must only be present if Week/Month Type is present
57. Deceased Indicator	Optional An indicator to indicate whether 'yes' or 'no'.	Not applicable	Not applicable	Not applicable
59. Recently Bereaved Spouse/Civil Partner Indicator	Not applicable	Not applicable	Not applicable	Optional An indicator to indicate whether 'yes' or 'no'.
60. Annual Pension	Not applicable	Not applicable	Not applicable	Mandatory numeric..11 Must be in the format 99999999.99 Zero is acceptable
61. Job Title	Not applicable	Optional minimum 1 maximum 35	Optional minimum 1 maximum 35	Not applicable

	P45 (1)	P45(3)	P46	P46(Pen)
62. P46 Statement	Not applicable	Not applicable	Mandatory a1 Derived from statements A, B & C as ticked by the employee. Only 1 statement can be ticked. Statement A ticked - operate emergency code on a cumulative basis Statement B ticked - operate emergency code on a non- cumulative Week 1/Month 1basis Statement C ticked - operate code BR.	Not applicable
65. Student Loan Indicator	Optional An indicator to indicate 'yes' or 'no'.	Optional An indicator to indicate 'yes' or 'no'.	Optional An indicator to indicate 'yes' or 'no'.	Not applicable
66. Scottish Variable Rate (SVR) (for Tax Code in Use)	Not applicable	1 character 'S' Reserved for future use	1 character 'S' Reserved for future use	1 character 'S' Reserved for future use
67. Employee not paid between now and 5th April	Not applicable	Optional An indicator to indicate 'yes' or 'no'.	Not applicable	Not applicable
68. If tax figure entered on P11 differs from Total Tax to Date figure enter your figure here	Not applicable	Optional Must be in the format 999999999.99	Not applicable	Not applicable

	P45(1)	P45(3)	P46	P46(Pen)
69. Scottish Variable Rate (SVR) (for Tax Code at Leaving/Ret irement Date)	1 character 'S' Reserved for future use	1 character 'S' Reserved for future use	Not applicable	1 character 'S' Reserved for future use

Appendix A- National Insurance Number Prefixes (relates to data Item 11)

AA, AB, AE, AH, AK, AL, AM, AP, AR, AS, AT, AW, AX, AY, AZ
BA, BB, BE, BH, BK, BL, BM, BT
CA, CB, CE, CH, CK, CL, CR
EA, EB, EE, EH, EK, EL, EM, EP, ER, ES, ET, EW, EX, EY, EZ
GY
HA, HB, HE, HH, HK, HL, HM, HP, HR, HS, HT, HW, HX, HY, HZ
JA, JB, JC, JE, JG, JH, JJ, JK, JL, JM, JN, JP, JR, JS, JT, JW, JX, JY, JZ
KA, KB, KE, KH, KK, KL, KM, KP, KR, KS, KT, KW, KX, KY, KZ
LA, LB, LE, LH, LK, LL, LM, LP, LR, LS, LT, LW, LX, LY, LZ
MA, MW, MX
NA, NB, NE, NH, NL, NM, NP, NR, NS, NW, NX, NY, NZ
OA, OB, OE, OH, OK, OL, OM, OP, OR, OS, OX
PA, PB, PC, PE, PG, PH, PJ, PK, PL, PM, PN, PP, PR, PS, PT, PW, PX, PY
RA, RB, RE, RH, RK, RM, RP, RR, RS, RT, RW, RX, RY, RZ
SA, SB, SC, SE, SG, SH, SJ, SK, SL, SM, SN, SP, SR, SS, ST, SW, SX, SY,
SZ
TA, TB, TE, TH, TK, TL, TM, TP, TR, TS, TT, TW, TX, TY, TZ
WA, WB, WE, WK, WL, WM, WP
YA, YB, YE, YH, YK, YL, YM, YP, YR, YS, YT, YW, YX, YY, YZ
ZA, ZB, ZE, ZH, ZK, ZL, ZM, ZP, ZR, ZS, ZT, ZW, ZX, ZY

The characters D, F, I, Q, U and V are not used as either the first or second letter of a NINO prefix.