HM Revenue & Customs

Notes for Payroll Software Developers

SERIES 11 – NUMBER 5 ***June 2008***

Contents:

1. Extra Personal Allowance for 2008-09

1.1 *Summary of changes*

In his statement on 13 May 2008, the Chancellor of the Exchequer announced a £600 increase to the basic Personal Allowance. The Chancellor also said that the extra allowance should only benefit individuals who pay all their tax at basic rate. So, to make sure that this happens, the Government will also reduce the basic rate limit by £1,200 to £34,800. We anticipate that the Government will make these changes effective for the purposes of PAYE from the first pay day on or after **7 September 2008**. As usual, any changes to the Personal Allowance and basic rate limit are subject to the will of Parliament and Royal Assent to the annual Finance Bill.

The PAYE Threshold with effect from 7 September 2008 is £116 per week (£503 per month).

The code for emergency use with effect from 7 September 2008 is 603L.

The rates and bandwidths for 2008-09 are as follows:

Basic Rate 20% - up to and including £34,800
Higher Rate 40% - over £34,800

All suffix L codes will be increased by 60. All other tax codes must stay the same until a revised P6 is received from HMRC.

The extra Personal Allowance is backdated to 6 April so monthly paid individuals should see an increase in their September wages of around £60 followed by a £10 a month increase for the rest of the year. Weekly paid individuals should see an increase in their pay for the week commencing 7 September of around £53 followed by an increase in their pay of about £2.30 a week. Individuals on a week 1 or month 1 code will only get a £2.30 a week or £10 a month increase for September. They will get the full increase once they are back on a cumulative code or after the end of the year when we review their total liability. Around 40 million individuals will be affected by the change.

1.2 *Employer Communications*

From 23 July we will write to employers and payroll agents to explain what is happening and what they need to do to get ready.

Between 13 and 26 August we will issue an Employer Bulletin with a Revised (August) edition of the Employer CD-ROM 2008. The revised P7X(2008)(2) on the Employer CD-ROM will tell the employer which codes to change and which codes to leave unchanged unless they get a notice from us. A copy of the content of the form P7X(2008)(2) is given at Annex C of these Notes.

The P7X(2008)(2) will remind employers who payroll software that their supplier should provide them with an update incorporating these changes in advance of the date that they need to apply them.

1.3 *Tax table changes*

The new Taxable Pay Tables will be available on the Employer CD-ROM 2008 Revised (August) edition or alternatively paper copies can be ordered from 13 August, by contacting the Employer Orderline on **08457 646 646**. The revised Calculator Tables (September 2008) or Tables B to D (September 2008) give effect to the reduction in the

Basic Rate limit, and should be brought into use from the first pay-day on or after 7 September 2008.

Employers who have previously requested their tax tables on paper will be sent a paper copy of the revised table from 6 August. Paper copies if the tables and revised guidance will also be available to order from the Employer Orderline from 13 August.

1.4 ***Applying new tax codes notified by HMRC***

We will send an individual notice of coding to the employer when we have had to review the current tax code first. These tax code notices will be dated 24 August and after this date no further tax code notices will be sent until 14 September. Employers will get:

- individual P6s if they receive information from HMRC online
- individual forms P6(T) if they receive tax code notices on paper, or
- a paper list of tax codes.

If the employer gets their codes online, these tax code notices will be available to download or view from 24 August. If you are an agent, the seven-day window to view these codes will start when the tax codes are loaded into the Data Provisioning Service.

If the employer operates their payroll before they get an opportunity to apply the new tax code notices they will be advised to reassure their employees that they will see the benefit of the extra allowances in October 2008.

1.5 ***Specification for PAYE Tax Table Routines***

Annex A to these Notes gives the amendments to the Specification for PAYE Tax Table Routines – September 2007 (Version 11)

Annex B contains some test data which users may find helpful in verifying their new routines from 7 September 2008.

Annex C provides details of the content of the form P7X(2008)(2).

Amendments will also be made to the Specification for PAYE Table Routines for Free Of Tax (FOT) arrangements. The amended specification will be published in late July 2008 at **www.hmrc.gov.uk/ebu/ebu_paye_ts.htm**

2. ***New system for processing PAYE data***

2.1 ***Disruption to PAYE services 6 to 26 October 2008***

We told you in paragraph 1.10 of the July 2007 issue of these Notes and in subsequent publications that we would be moving all PAYE data to the NIRS computer and that we would no longer process taxpayer data using COP.

This is the biggest change to PAYE for over 20 years and is part of our ongoing improvement to our internal processes and customer service. Once it has taken place, our staff will have access to all employees’ pay, tax, National Insurance and pension information in one place. It will reduce the number of times that we have to contact either employers or their employees for more information. And we will be able to deal with employee’s enquiries more quickly and completely because we will have all of their details to hand.

When the cut over of PAYE data takes place it will result in a temporary reduction in the service that we provide employers.

The cut over will take place during the period 13-26 October 2008. And there will be further reductions in the service we provide:

- between 6- 12 October so that we can prepare the ground for the changes
- from 27 October 2008 onwards as the new PAYE processing service is phased in.

There will also be a week, within the cut over period from 13 to 26 October, during which employers will not be able to use HMRC's Online Return & Forms – PAYE product while we make improvements to it.

Employers will still be able to submit data over the Internet using third party software or via EDI, throughout the period 13-26 October 2008. They will also be able to continue to use HMRC' s Online Return & Forms – PAYE product for most of this period – with the exception of the week's downtime. We will publish the dates of the downtime on our website as soon as we can.

The vast majority of employers and employees will not be affected by delays to processing during the two weeks from 13 to 26 October. We will be working with representatives of employee groups that are most likely to be affected, because their circumstances change frequently for example seasonal workers, students, pensioners and people who work in the catering industry to make them aware of the situation and what action they may need to take.

We will also be writing to all employers in July 2008 telling them about the processing delays and temporary withdrawal of the Online Return & Forms – PAYE product. And we will be asking them to send us forms and information as soon as it is available in the run up to 5 October so that we can deal with them before the service disruption starts.

6 to 26 October 2008

During this period we will not be able to do the following.

- Make PAYE repayments. We will try to deal with all repayments received up to 5 October as a priority so that the repayment can be made and the taxpayer's record will be updated.
  Employers will still be able to claim an advance from their Accounts Office if they have to make a repayment to an employee that they cannot recover out of other deductions made.

- Re-reference whole PAYE schemes. There are relatively few occasions when we need to do this, and we do not anticipate that it will cause any customer service problems. New employer references will be issued when the service is restored. We will still be able to set up new schemes and issue references for them.

13 to 26 October 2008

Deletion of submitted and unsubmitted data

Employers who have not yet reviewed the data that they are holding on our Online Return & Forms – PAYE product are strongly recommended to do so before October 2008. This is necessary because the cut over will mean we will be deleting:

- submitted data that relates to a period before April 2005 from the employer's part of the online application and employers (or where appropriate their agents) will no longer be able to get access to it and
- all unsubmitted data irrespective of the date it was created.

NIRS System

The NIRS system will also be unavailable during the period 18 to 26 October. As this period covers two week-ends only 5 working days are affected.

NICO are currently developing contingency and continuity plans and intend to communicate these to all external stakeholders and partners for discussion in the near future.

2.2 *HMRC's Online Return & Forms – PAYE: improvements*

Our Online Return & Forms - PAYE product is being temporarily withdrawn for a week at some point during the period 13-26 October 2008 so that it can be changed to provide the following improvements.

- A clearer journey through the service for the user – as a result of customer feedback we are, for example, making it easier for users to find P14 Amendments and Print P60s for employees.
- Allow the printing of Parts 1A to 3 of form P45 for the employee, on to plain paper.
- Include a new form, P46(Pen), to be used from April 2009 for notifying HMRC when pension payments commence.
- Provide a more robust infrastructure in case of major incidents thus giving higher levels of assurance of availability.
- Improve accessibility standards to Double A level (as part of HMRC's commitment to accessibility) so that users with visual impairment can utilise screen readers or screen magnifiers to use the product.

While HMRC's Online Return & Forms - PAYE product is unavailable, employers will still be able to view their online coding notifications that were posted from COP up to 12 October 2008. No further changes will be posted in the period 13 to 26 October 2008.

When the Online Return & Forms – PAYE product is restored it will affect the following two areas.

2004-05 Employer Annual Return

Employers will no longer be able to submit any outstanding 2004-05 Employer Annual Return (forms P35 and P14) using HMRC's Online Return & Forms - PAYE. Very few employers should be affected but if, exceptionally, an employer has not yet filed an Annual Return for 2004-05, they must do so by 30 September 2008.

The facility to file returns and all supporting documents for 2005-06 onwards will still be available.

2007-08 P9D and P11D Returns

2007-08 P9 and P11D Returns should be submitted to HMRC by 6 July 2008. The facility to use HMRC's Online Return & Forms – PAYE to file 2007-08 P9/P11Ds, which would automatically have been withdrawn in April 2009, will now be withdrawn in October 2008. Very few employers should be affected but if, exceptionally, an employer still needs to file 2007-08 P9/P11Ds they must do so by 30 September. The facility to file 2008-09 P9/ P11Ds using our product will be available from April 2009.

We suggest that employers and their agents send us any outstanding information as soon as possible, if they wish to make use of HMRC's Online Return & Forms – PAYE product. Whilst we always encourage the early submission of P9D/P11D information, to allow us to adjust employee's tax codes, it is more important this year to file these early to reduce the impact of the week's downtime in October, when we withdraw the facility to file them online using our product.

Employers who use third party Internet software or EDI to file their P35/P14 or P9D/P11Ds will not be affected by the temporary withdrawal of our Online Returns & Forms – PAYE product. We will continue to validate and reject poor quality data and will accept and store good quality data to process when front–end processes are restored.

2.3 ***Processing work***

As advised at paragraph 2.1 we will not be able to make PAYE repayments or re-reference whole PAYE schemes during the period 6-27 October 2008. In addition we will not be able to capture and process in-year forms P45, P46 and variations. You will still be able to send us forms/data on paper or online, with the exception of the one week downtime falling between 13-26 October if you use HMRC's Online Return & Forms – PAYE product. We will store the forms/data we receive during this period. After 27 October and as soon as the new system is up and running we will start to process the data to:

- update employees tax records
- issue changes to tax codes.

HMRC is not shutting down during this period and will still be open for some business. Though the service we provide will be greatly reduced, we will continue to provide support to customers.

Our Contact and Enquiry Centres will be open throughout and we will provide as much of a service as we can. Our staff will only be able to view records but not amend or update them. We are sorry, but our customers will face delays and may consider postponing their call/visit if possible. Customers phoning our Contact Centres will hear a recorded message explaining the reasons for the reduced service.

2.4 ***Controlled Go Live from 27 October 2008***

There will be a Controlled Go Live from 27 October. Our PAYE processing services will be restored progressively as each element is tested. Further details will be provided in the next issue of these Notes.

2.5 ***Developer Helplines***

We know that many developers have Helplines that their clients can call when they encounter difficulties. You may therefore experience an increase in the number of calls you receive during October. We can help you with any briefings that you prepare as a consequence: Contact: Simon Lidster at **simon.r.lidster@hmrc.gsi.gov.uk**

3. ***In-year forms – changes/updates and correct procedures***

3.1 ***Changes to forms P45 and P46 October 2008 onwards***

We provided an outline of the various changes in the September 2007 edition of these Notes (Series 11 Number 1 - paragraph 1.2 & Annex A) and told you that we would be introducing new A4 sized versions of the pre-printed form P45.

The new forms include fields for Date of Birth and Gender on Part 1 and Gender only on Part 3.

The dimensions for the forms, copies of which are attached as **Annexes D to H** of these Notes, are as follows.

- **P45(Manual) – previously P45**
  - 210mm wide x 304.8mm deep (12”)
  - Vertical perforation positioned 10mm from left-hand edge.

- **P45(Laser-Sheet)**
  - Standard A4 portrait = 210mm wide x 297mm deep.

- **P45(Laser Continuous)**
  - Overall size including left and right sprocket margins = 444.5mm (17.5”) wide x 304.8mm (12”) deep
  - Each sprocket is 0.5”
  - Full depth of the form is 24” and is set up as follows.

Part 1	Part 1A
Part 2	Part 3

- **P45(Continuous)**
  - Overall size including sprocket margins = 235mm (9.25”) wide x 304.8mm (12”) deep
  - Vertical perforations at 1” and 8.75” from left-hand edge.

- **P45(Continuous)(E)** – previously P45(Continuous)(EDI)
  - Overall size including sprocket margins = 235mm (9.25”) wide x 304.8mm (12”) deep
  - Vertical perforations at 1” and 8.75” from left-hand edge.

They can also be viewed on our website at **http://www.hmrc.gov.uk/ebu/pnforms.htm**

Paper forms for test purposes will be available from the Employer Orderline from early July but must not be used before October 2008.

From October 2008 the new A4 size stationery will run alongside the current A5 size versions until 5 April 2009. The new A4 size versions must be used from 6 April 2009.

Form P46(Expat)

In the March 2008 edition of these Notes (Series 11 Number 4 paragraph 3.14) we told you about a new form P46(Expat) for use from April 2009. The dimensions for this form, a copy of which is attached at **Annex I** of these Notes, are as follows:

- Standard A4 portrait = 210mm wide x 297mm deep.

3.2 ***Validation for submissions of in-year movement forms made from April 2009***

From April 2009 all EDI in-year movement forms must be submitted using version 6 of the Message Implementation Guide (MIG); version 5 messages will not be accepted from 6 April 2009 onwards. From the same date all Internet submissions must be based on the 2009 -10 Artefacts, any submissions based on the 2008-09 schema and namespace will be rejected with an appropriate error message.

We are hoping to publish an updated technical pack and MIGs for 2009-10 in-year movement submissions at the beginning of August 2008 and are planning to release the test services at the beginning of October 2008. The live EDI service based on the 2009-10 validations will also be available from October 2008.

3.3 ***Computer printed P45 – change to the online specification***

We have made further changes to the P45 that were issued as part of the P45 (online) specification on 22 January 2008 and which was amended on 8 February 2008. The changes relate to the text and not to the technical specifications

The changes are as follows.

On part 1A we have:

- included the notes in relation to Tax Credits which were previously shown on part 2

- altered the wording at box 8 to the following - "This employment pay and tax. If no entry here, the amounts are those shown at box 7".

On part 2 we have:

- removed the notes on Tax Credits altogether

- amended the headings in relation to claiming, and not working and not claiming, Jobseeker's Allowance to include the new Employment and Support Allowance (ESA) which is being introduced in October 2008.

You can view the amended specification at
http://www.hmrc.gov.uk/ebu/ebu_paye_ts.htm

3.4 ***Removal of double sprocket P45 (Continuous) for impact printers***

We currently provide two versions of the P45 (Continuous), one with double sprockets and one with single sprockets. Both of these items are provided for use on impact printers only.

Consultations with software providers, employers and payroll representatives have indicated that double sprocket format P45's are no longer necessary and we will be phasing out the double sprocket version of both the P45(Continuous) and P45(Continuous) (E) from October 2008.

The new format P45 stationery (A4 size), which will be introduced from October 2008, will only have one column of sprocket holes on both the left and right edges of the page, the inner, second column of holes on the existing forms, will no longer be produced.

Both types of stationery may be used and ordered in the period from October 2008 to April 2009 but from 6 April 2009 only A4 sized P45s will be acceptable.

3.5 ***<u>Requirement to send in Form P46 which is not fully completed</u>***

We have become increasingly aware that some employers do not send us starting details for new employees who do not produce a form P45 (Parts 2&3) where those employees neither complete form P46 nor provide the necessary information for the employer to do so.

In these circumstances employers should complete the form P46 to the best of their ability, send it to their tax office on or immediately after making the first relevant payment and use code BR on a cumulative basis.

Not sending in the P46 is a failure to operate PAYE. It means that we will not have record of the employment until the P14 comes in at the end of the tax year. We will then have to contact the employer for starting details but in the meantime the employee's code will not have been reviewed, potentially leading to them being substantially over or underpaid.

Part 5 of the *Employer Helpbook Day-to-day payroll E13 2008* gives details of the procedures an employer must follow when a new employee is taken on.

3.6 ***<u>Forms P46 – date of commencement relates to an earlier period of employment</u>***

We are aware that when an employee who has previously worked with the same employer returns to work for them again and does not produce form P45 Parts 2&3, some software products pre-select a date of commencement from an earlier period of employment.

We will ignore the pre-selected date when we receive it but the employee's code will not be reviewed and, if necessary, amended which may lead to them over or underpaying tax. After the tax year end it will cause work in our offices when we receive a P14 that appears not to relate to a known period of employment and we will have to contact the employer for correct details.

Please ensure that your products either prevent the earlier date of employment been pre-selected, or provide a prompt to remind payroll users that they should use the latest date of commencement.

We still require forms P46 for existing employees who have previously been paid below the tax and NIC levels but are now paid above the current NICs Lower Earnings Limit, regardless of how long ago they actually started.

3.7 ***<u>Duplication of information already sent on paper</u>***

As explained in the November 2007 edition of these Notes (Series 11 Number 2 paragraph 2.9), we have been aware for some time that many software products have included the facility to send in-year forms online when employers have already sent starter and leaver details to us on paper.

This happens when an employer who has been using software to deal with their payroll first starts to send forms electronically to HMRC. On the first occasion that they elect to use this facility they are presented with the option to send electronically forms that they know they have already sent on paper. When we contact the employer, we are usually told that they knew that a paper notification had been sent in, but because they were presented with an option to send an online notification too, they did so "to be on the safe side".

Every time this happens it causes work in our offices which needs manual intervention. And it means we have to contact the employer for an explanation which may delay the issue of a correct code number for the employee.

As employers who employ 50 or more employees will be required to file starter and leaver forms online from 6 April 2009 and more and more employers are moving to online filing, please ensure that your products prevent the issue of duplicate forms. Alternatively provide a prompt to remind payroll users that they should not send an online form if one has already been sent on paper.

3.8 ***Payment after date of leaving***

In the November 2007 edition of these Notes (Series 11 Number 2 paragraph 2.4) we provided details of the correct procedure to take for payments made to employees after they had been given their P45 parts 1A-3 as follows:

- tax the additional payment using code BR
- record the payment on the P14 at the end of the tax year
- do not give the employee a second form P45
- send a letter to the employee giving the details outlined in Employer Further Guide to PAYE & NICs CWG 2.

Employers must not give their employee a second form P45. However they must give them details of the date and amount of the payment and the tax deducted. The notice, which should be written or typed, does not need to be in the format of a letter. It can, for instance, be sent as an email or provided on a payslip.

The April 2009 edition of the CWG2 *Employer Further Guide to PAYE and NICs* will be amended to make this clear.

4. ***Other information***

4.1 ***Determining employer size for online filing***

We will make our annual count of the number of employees on each employer record on 19 October 2008. We will write to employers in November to tell them if they have to:

- pay electronically from April 2009
- send P45, P46 and pension information online from April 2009
- send their 2009-10 Employer Annual Return online from April 2010.

To make sure that employers have every opportunity to update their business processes for the change to the online submission of in-year data, we will warn them of their obligations when we write to them in November 2008. When employers talk to us about payroll software, we advise them to discuss their submission options and business needs with their payroll software supplier.

4.2 ***HMRC's Online Return & Forms – PAYE product: error on the P46 instructions***

We have identified an error on the P46 instructions within our Online Return and Forms – PAYE product. The first field employers must complete asks whether:

- this employee is an existing employee who was previously paid below the PAYE threshold.

It should ask whether:

- this employee is an existing employee who was previously paid below the Lower Earnings Limit (LEL) for National Insurance Contributions (NICs).

We are sorry for the error and any confusion it may cause. We are taking steps to rectify the text on the screen, but may not be able to do so before April 2009.

4.3 HMRC Mark for online filing – update

In the September 2007 edition of the Notes (Series 11 Number 1 paragraph 1.7) we advised you of our intention to make the inclusion of a valid HMRC mark (IR mark) a mandatory requirement for online filing of in-year movements submissions over the Internet from April 2009. It has now been confirmed that the inclusion of a valid HMRC mark will be mandated for all movements (MOV) submissions made over the Internet after April 2009, any submissions that do not contain a valid HMRC mark will be rejected with an appropriate error message.

The TPVS test service for 2009-10 MOV submissions will be released in October 2008, and this will enforce the inclusion of a valid HMRC mark. In the meantime it is possible to test this functionality using the current test services (TPVS and LTS) for MOV submissions made between April 2008 and April 2009. We strongly recommend that you continue to familiarise yourself with the HMRC mark functionality. Any queries regarding the implementation of the HMRC mark should be made to the Software Developer Support Team by email at: **sdsteam@hmrc.gsi.gov.uk** or phone **01274 534666**.

4.4 *Test services for online filing*

Following feedback from software developers we will be implementing an enhancement to the way in which date-related validations are performed within the TPVS and LTS test services for in-year movements submissions made over the Internet. The validation engine used for date related validations operates in 'real time' which is the required behaviour for a Live Service, however previously this has caused some difficulties in allowing testing of, for example dates in the future.

We are planning that from October 2008 the TPVS and LTS test services will validate date-related validations based on the submission date, in order to match the live service. In order to undertake thorough payroll testing to include dates that will occur in the future, we are hoping to introduce a facility to over-ride the system-date within the test services by including a pseudo test-date within the <Timestamp> element of the GovTalkEnvelope. Further information will be provided in the 2009-10 technical pack, which will be available at the beginning of August 2008.

4.5 Quality Standard for 2009-2010

We sent the draft version of the End of Year 2009-2010 Quality Standard and Business Validation Specification for use from April 2009 by email to developers on 7 April 2008. We are aiming to publish the base lined version in late June 2008.

4.6 End of Year & P38A – technical specifications/vendor reports

The 2009-10 End of Year (EOY) & P38A Schema & Response Message Documents will be published in late June 2008.

We intend to publish the 2007-08 EOY & P38A vendor reports to developers in early July 2008.

4.7 Payroll Standard changes

Statutory Paternity Pay (birth)

Our payroll test data has been amended in line with the recent change to the HMRC technical specification regarding the 56 day period in which the paternity leave must be taken. The change means that day 1 of the 56 day count should be the day after the date of birth or Sunday of the week the baby is due, rather than counting the actual date of birth or Sunday of EWC (Expected Week of Confinement) as day 1 of the count. Revised tests are included in Part 3 of the Payroll Test Data at
www.hmrc.gov.uk/ebu/testdata.htm

The technical specification (V2.1 March 2008 version) now defines the period as the date + 56 days instead of date + 55 days and is available to view at
www.hmrc.gov.uk/ebu/ebu_paye_ts.htm#payroll

Developers must keep their accredited products in line with changes to the Payroll Standard requirements. Please make this change at your earliest convenient opportunity before 1st April 2009.

Note: The technical specification for Statutory Paternity Pay (for adoption) has not changed and the 56 day period continues to be defined as the date + 55 days.

Statutory Adoption Pay and Statutory Paternity Pay (for adoption)

You are reminded that the calculation of Statutory Adoption Pay and Statutory Paternity Pay (for adoption) will become part of the Payroll Standard requirements from 1st April 2009. The tests that will be used for these requirements are currently in our Additional Test Data document **www.hmrc.gov.uk/ebu/testdata.htm**

If you have any questions about the development of your accredited products please contact your usual Payroll Support Team contacts or alternatively phone the Payroll Standard Helpline on **0845 915 9146**.

4.8 Statutory Payments

Statutory Sick Pay (SSP) and agency workers on short-term contracts

Following the Court of Appeal Judgement in the case of *Commissioners for HMRC v Thorn Baker Limited and others* Department for Work and Pensions (DWP) Ministers have decided to take steps to restore the Government's policy intention that Agency workers with contracts of less than three months should be entitled to SSP. Subject to Parliamentary approval Regulations will give effect to this intention from 27 October 2008. For detail on the operation of these Regulations and the introduction date (which at time of drafting this note was uncertain) employers should consult our website.

Statutory Maternity Leave (SML) – salary sacrifice and non-cash benefits

Employers often provide benefits under salary sacrifice arrangements. This is when an employee gives up the right to receive part of the cash pay due under their contract of employment – usually in return for the employer's agreement to provide them with some sort of non-cash benefit.

Following changes in the law in 2008 on what benefits employers must provide to employees on SML we have published further information on our website at
www.hmrc.gov.uk/employers/sml-salary-sacrifice.pdf

The information on our website explains:

- what a salary sacrifice arrangement is
- the impacts on SMP and
- what benefits employers should provide to their employees during SML.

The information stresses that no agreements or arrangements can reduce the amount of SMP due, shows how it is calculated and what deductions can be made from it. It also explains the effect of salary sacrifice on contractual maternity pay. To illustrate this we have included a number of worked examples.

It then looks at contractual benefits during SML, highlighting the differences between the current position and the position that will apply for mothers who are expecting a child on or after 5 October 2008.

We have also clarified what benefits employers must continue to provide to a woman when she is on SML, what exclusions apply and what benefits must be taken into account in the Average Weekly Earnings period for calculating SMP.

Again we have used examples to illustrate the position for two almost identical employees, one affected by the current rules, and the other affected by the new rules. We also comment on some of the occasional misunderstandings in this area, and have included a summary table.

We have also included details of where you can obtain more information if you have any queries.

Future information will be published later in the year on our website about the effect of the changes on in-year and end of year record-keeping.

Statutory Sick Pay (SSP) and the Introduction of Employment Support Allowance (ESA)

Employment Support Allowance (ESA) commences on 27 October 2008 and replaces Incapacity Benefit and Income Support. As ESA requires less information about Statutory Sick Pay (SSP) it is proposed to introduce a re-designed form SSP 1 to be used when SSP ceases or is not payable after 27 October 2008. Although this is currently subject to Parliamentary approval, the new form will not ask for details of first day of incapacity, qualifying days, work patterns or dates of payments of SSP.

Also subject to Parliamentary approval, other changes to SSP resulting from recommendations made in the SSP review will be implemented and these are:

- altering the requirements for information for benefit purposes - this will reduce the amount of information employers need to have available and provide when completing form SSP1 and,
- form SSP 1L will no longer be used. Periods of SSP with a previous employer will not count towards an employee’s maximum period of SSP.

These are due to be introduced with the introduction of ESA on 27 October 2008

Further information about the changes will be published in future editions of these Notes, the Employer Bulletin and in the “What’s New” section of our website at **www.hmrc.gov.uk/news/**

4.9 Withdrawal of P6/P9 information by list

Some employers currently get bulk tax code changes on a paper list instead of individual notices. This service will not be available once we have moved our PAYE records onto the new PAYE Service in October. We will continue to provide paper lists until then, including for any bulk issue of tax codes in August and September following the Chancellor's announcement to increase the Personal Allowance (see paragraph 1 of these Notes).

The default alternative will be that we will issue each amended P6 or P9 as an individual paper notice. So we strongly recommend that employers take this opportunity to consider using one of the following electronic options:

- approach their payroll software provider so that they can receive notices online over the Internet or by EDI or
- use HMRC's Data Provisioning Service (DPS) to view them online – more information is available on our website at **www.hmrc.gov.uk/dps**

Improvements to the Data Provisioning Service (DPS)

We are aware that the way information is stored and presented in DPS has limitations for some employers. It is not currently possible to change the existing service at present but we are working on an alternative that will help employers with more complicated payrolls better manage online data from us. We will give further details in future editions of the Notes.

4.10 *Coding notifications by Magnetic Media*

The outward transmission of data by Magnetic Media is only used for P6/P9s at Annual and Budget Coding. Following consultation with software developers, employers and agents this process will be withdrawn from April 2009 because it does not meet Data Security Standards. Very few employers use this service and they will all be notified individually by letter.

We will continue to provide P6/P9 data on Magnetic Media until 5 April 2009. That means that it will be available for any bulk issue of codes following the Chancellor's announcement to increase the Personal Allowance for 2008-09 and for the annual coding information in February 2009 for 2009-10. We will not provide magnetic media for the bulk P6 Budget run in April/May 2009.

We strongly recommend that employers currently receiving coding notices by Magnetic Media take this opportunity to consider receiving notices online.

There is no change to incoming data on Magnetic Media and employers can continue to submit Employer Annual Returns using this method.

4.11 *Pension Reform*

In the March 2008 edition of the Notes (Series 11 Number 4 paragraph 4.3) we told you that draft versions of forms P11, P14 and P60 for the tax year 2009-10 would be included in this edition. Unfortunately these forms have not yet been finalised. We do however expect to have illustrations of these forms published by the end of July 2008 at **http://www.hmrc.gov.uk/ebu/pnforms.htm**

To assist with the development of the 2009-2010 products we have prepared a note detailing the impact that the introduction of the Upper Accrual Point has on the calculation of NICs. This note, which provides updates to the relevant pages of the NI Guidance for

Software Developers 2003+ together with two worked examples, is included at **Annex J** of these Notes.

4.12 ***Child Support Agency (CSA) – Deduction from Earnings Orders***

CSA encourages employers to make payment by Detailed Automated Credit Transfer (DACT). This is the Agency's preferred method of payment.

DACT offers the employer the benefits of speed and security of payment. It is easier for employers to administer and gets money to the parents faster.

The CSA Technical Specification will support you in updating your product if necessary.

More information is available on the CSA website at
http://www.csa.gov.uk/en/PDF/leaflets/misc/specdeo.pdf

5. ***Next issue of these Notes***

The next edition of these Notes is scheduled for September 2008.

6. ***Mailing lists for these Notes***

The mailing options for the 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 hold an email account & currently receive the 'notes' mailing by post we recommend that you change to the email option. You can do this by sending 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.

7. ***Contacts for enquiries***

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

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**

Other useful contacts

Software Developers requiring help and advice about the development of payroll software for online submissions should contact the Software Developer Support Team (SDST) by email at: **sdsteam@hmrc.gsi.gov.uk** or phone **01274 534666**.

Employers requiring help and advice about general payroll matters should contact their local HM Revenue & Customs Office or phone the Employer Helpline on **0845 7 143 143**.

Annex A

Amendments to the Specification for PAYE Tax Table Routines, Version 11 Issued September 2007

The following are the changes to the parameter values to be added to Appendix A of the Specification for PAYE Tax Table Routines, Version 11 Issued September 2007.

Use the first blank column and on each blank page enter the heading “2008/2009” against “Income Tax Years” and “07/09/2008” against “Date from which effective”.

New parameter values to be effective from 7 September 2008

B2 – Bandwidth 2	Changed to 34,800
C2 – Bandwidth 2 Cumulative	Changed to 34,800
K2 – Annual Tax 2 Cumulative	Changed to 6,960

The following are unchanged

B1 – Bandwidth 1	0
C1 – Bandwidth 1 Cumulative	0
K2 - Annual Tax 1 Cumulative	0
R1 – Rate 1	10%
R2 – Rate 2	20%
R3 – Rate 3	40%
G – Gpointer	2
M – Maxrate	50.00%

Please complete the “Incorporation of Amendments” sheet at the front of the booklet showing that the amendments in ‘Series 11 – Number 5’ have been made.

Annex B

<u>Test Data – 2008-2009, which will take effect on 7 September 2008</u>

The Test Data for each code or each week or month is not intended to relate to one particular person.

CUMULATIVE SUFFIX CODES
(Code 510L)

WEEK NUMBER	GROSS PAY	PAY ADJUSTMENT	TAXABLE PAY	RESULTS PER SPECIFICATION
08	2046.15	786.08	1260.07	252.00
29	3091.22	2849.54	241.68	48.20

MONTH
NUMBER

(Code 560T)

03	2750.00	1402.26	1347.74	269.40
10	21287.75	4674.20	16613.55	3322.60

(Code K255)

05	6023.66	1066.25	7089.91	1417.80*
08	32799.98	1706.00	34505.98	9162.00*

*These are the amounts of tax due to date per the Taxable Pay Tables. The tax due for the pay period would be subject to the Regulatory Limit of 50% of gross pay for the period concerned.

In the above examples the gross pay is the gross pay for PAYE purposes. The figure of pay adjustment and tax calculated is by reference to the manual tables and is the same as the result per the specification.

Annex C

<u>Draft content of form P7X (2008)(2)</u>

Note: *The final version will be published in the Employer CD-ROM 2008 Revised (August) Edition that will be included in the Employer Bulletin Mailing to be sent out between the 13 and 26 August 2008 and it will be available to order from the Employer Orderline from 13 August.*

Tax codes to use on or after 7 September 2008

There has been an increase to the basic Personal Allowance of £600 for 2008-09 and a £1200 reduction in the basic rate limit. This guidance tells you what you have to do to get ready and when to make the change to suffix L codes. Any changes required to other codes will be dated 24 August and issued on a form P6(T) *Notice to employer of employee's tax code* or equivalent notification from H M Revenue and Customs (HMRC) sent online or on a paper list.

What you have to do before 7 September 2008

- **First –** apply as soon as possible tax code changes **dated 23 August or earlier** that we send to you on forms P6(T), or online equivalent**.**

- **Then** - after the last payday before 7 September
    - if you are using a payroll software package make sure that you have an updated program from your supplier incorporating the September 2008 changes in advance of the date you need them to apply.
    - If you are using the Employer CD-ROM to calculate tax deductions make sure you follow the instructions on the Employer CD-ROM 2008 Revised (August) edition to install the updated P11 Calculator.
    - make sure that you change all of the tax codes for your employees in line with the instructions below ready for use on the next pay day, but **do not** operate them before 7 September.

If you take on a new employee before 7 September 2008, refer to part 5 of the Employer Helpbook, E13(2008), *Day-to-day payroll.*

Finally – put to one side any *P11 Deductions Working Sheets* for employees leaving before 7 September (even if, because of 'lying time', the last wages payment will be made on or after 7 September). When you make a payment after 7 September use the existing tax code, do not make any changes detailed in this leaflet.

Details of changes to your employee's tax codes

Changes to your employee's code numbers are detailed below and any change required is dependant on the suffix or prefix of the code.
You will need to enter the correct tax code in box K of the P11 *Deductions Working Sheet* (or equivalent record)

Codes with a suffix L **Add 60** to any code with a suffix L, for example, old code 543L becomes 603L You will not receive any other notification about changes to codes with a suffix L so you will need to take the action given in 'What you must do on the first pay day on or after 7 September 2008' below

Codes with a suffix T or prefix K
Where the code with a suffix T or prefix K needs to be changed you will receive a tax code notification from HMRC. When you receive a tax code notification from HMRC, dated **24 August,** copy the new tax code on to the P11 and use it from the next pay day on or after 7 September

BR, D0 and NT codes

BR (Basic Rate), D0 (Higher Rate) and NT (No Tax) codes are not affected by this change

Codes with a suffix P, V or Y
Do not change any code with a suffix P, V or Y. These codes include age related allowances which will **not** be changed at this time. However, if you receive a tax code notification from HMRC copy the new tax code on to the P11 and use it from the next pay day.

Codes with a suffix A or H
Suffix codes A and H are no longer used. Please contact your HM Revenue and Customs office immediately if you have any of these codes

- The new threshold (starting point) for PAYE is **£116** per week (**£503** per month)
- The new emergency code is **603L**

We send you new tax codes by:

- electronic notification of coding (depending on your arrangements with HM Revenue & Customs (HMRC) or
- forms P6(T) *Notice to employer of employee's tax code* or
- a paper list of tax code changes.

National Insurance
These changes to the Personal Allowance have no effect on the current National Insurance thresholds or limits.

What you must do on the first pay day on or after 7 September 2008

L suffix codes
Increase any suffix **L** code by **60** and use this on the first pay day on or after 7 September 2008
If you receive a P6(T) or equivalent notification dated **24th August, do not add 60** to the code, but copy the new tax code on to the P11 and use it from the next pay day on or after 7 September 2008

All other codes

Apply any updated tax codes received from HMRC which are dated **24 August 2008** from the first pay day on or after 7 September 2008. After 24th August no further tax code notices will be sent until 14 September 2008. Use any tax codes received on or after 14 September from the next pay day.

If you take on a new employee on or after 7 September 2008, refer to part 5 of the Employer Helpbook, E13(2008) *Day-to-day payroll* on the Employer CD-ROM 2008 Revised (August) edition or HMRC website. If you are using a printed version of the E13(2008) please follow the instructions on the E13 Supplement.

Revised Guidance

Use

- Employer Helpbook, E12(2008)(3), *PAYE and NICs rates and limits for 2008–09* use from 7 September 2008
- **New Taxable Pay Tables either**
  – *Calculator Tables (September 2008)*, **or**
  – *Tables B to D (September 2008)*.

Revised forms and tables are available on the

- on the Employer CD-ROM 2008 Revised (August) edition.
- on the HMRC website or
- from the Employer Orderline (copies can be ordered from 13 August)

Destroy

- the earlier version of the employer Helpbook E12(2008)(2)
- Taxable Pay Tables
  – *Calculator Tables (May 2008),* **and**
  – *Tables B to D (May 2008)*

Continue to use

- Pay Adjustment Tables – Tables A (1993 issue).

Payroll software

If you do your own reprogramming the technical details for 2008–09 are in the November 2007, March and June 2008 issues of our *Notes for Payroll Software Developers*. These Notes are available on our website at **www.hmrc.gov.uk**

If you would like to receive notification about future releases of the Notes to our website, please send your request, including your name and address, by email to
hmrcnotes@replyservice.co.uk
or you can write to
Notes for Payroll Software Developers
PO Box 17289
Edinburgh
EH12 1WY

HM Revenue & Customs

P45 Part 1
Details of employee leaving work
Copy for HM Revenue & Customs

File your employee's P45 online at **www.hmrc.gov.uk**

Use capital letters when completing this form

1 Employer PAYE reference
Office number *Reference number*
/

2 Employee's National Insurance number

3 Title - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions
Enter 'Y' if Student Loan deduction is due to be made

6 Tax Code at leaving date
If week 1 or month 1 applies, enter 'X' in the box below.
Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet.* **Complete only if Tax Code is cumulative.** Make no entry if week 1 or month 1 applies, go straight to box 8.
Week number Month number
Total pay to date
£ .
Total tax to date
£ .

8 This employment pay and tax. Leave blank if the Tax Code is cumulative and the amounts are the same as box 7.
Total pay in this employment
£ .
Total tax in this employment
£ .

9 Works number/Payroll number and Department or branch (if any)

10 Gender. Enter 'X' in the appropriate box
Male Female

11 Date of birth *DD MM YYYY*

12 Employee's private address

Postcode

13 I certify that the details entered in items 1 to 11 on this form are correct.
Employer name and address

Postcode

Date *DD MM YYYY*

14 **When an employee dies.** If the employee has died enter 'D' in the box and send all four parts of this form to your HMRC office immediately.

Instructions for the employer

- Complete this form following the 'What to do when an employee leaves' instructions in the Employer Helpbook E13 *Day-to-day payroll.* Make sure the details are clear on all four parts of this form and that your name and address is shown on Parts 1 and 1A.
- Send Part 1 to your HM Revenue & Customs office immediately.
- Hand Parts 1A, 2 and 3 to your employee when they leave.

HM Revenue & Customs

P45 Part 1A
Details of employee leaving work
Copy for employee

1 Employer PAYE reference
Office number *Reference number*
/

2 Employee's National Insurance number

3 Title - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions
Student Loan deductions to continue

6 Tax Code at leaving date

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet.*
Complete only if Tax Code is cumulative. If there is an 'X' at box 6 there will be no entries here.

Week number Month number

Total pay to date
£ .

Total tax to date
£ .

8 This employment pay and tax. If no entry here, the amounts are those shown at box 7.

Total pay in this employment
£ .

Total tax in this employment
£ .

9 Works number/Payroll number and Department or branch (if any)

10 Gender. Enter 'X' in the appropriate box

Male Female

11 Date of birth *DD MM YYYY*

12 Employee's private address

Postcode

13 I certify that the details entered in items 1 to 11 on this form are correct.
Employer name and address

Postcode

Date *DD MM YYYY*

To the employee
The P45 is in three parts. Please keep this part (Part 1A) safe. Copies are not available. You might need the information in Part 1A to fill in a Tax Return if you are sent one.

Please read the notes in Part 2 that accompany Part 1A. The notes give some important information about what you should do next and what you should do with Parts 2 and 3 of this form.

Tax credits
Tax credits are flexible. They adapt to changes in your life, such as leaving a job. If you need to let us know about a change in your income, phone **0845 300 3900**.

To the new employer
If your new employee gives you this Part 1A, please return it to them. Deal with Parts 2 and 3 as normal.

P45 Part 2
Details of employee leaving work
Copy for new employer

HM Revenue & Customs

1 Employer PAYE reference
Office number *Reference number*
/

2 Employee's National Insurance number

3 Title - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions

Student Loan deductions to continue

6 Tax Code at leaving date

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet.*
Complete only if Tax Code is cumulative. If there is an 'X' at box 6, there will be no entries here.

Week number Month number

Total pay to date
£ .

Total tax to date
£ .

To the employee
This form is important to you. Take good care of it and keep it safe. Copies are not available. Please keep Parts 2 and 3 of the form together and do not alter them in any way.

Going to a new job
Give Parts 2 and 3 of this form to your new employer, or you will have tax deducted using the emergency code and may pay too much tax. If you do not want your new employer to know the details on this form, send it to your HM Revenue & Customs (HMRC) office immediately with a letter saying so and giving the name and address of your new employer. HMRC can make special arrangements, but you may pay too much tax for a while as a result of this.

Going abroad
If you are going abroad or returning to a country outside the UK ask for form P85 *Leaving the United Kingdom* from any HMRC office or Enquiry Centre.

Becoming self-employed
You must register with HMRC within three months of becoming self-employed or you could incur a penalty. To register as newly self-employed see The Phone Book under HM Revenue & Customs or go to **www.hmrc.gov.uk** to get a copy of the booklet SE1 *Are you thinking of working for yourself?*

Claiming Jobseeker's Allowance or Employment and Support Allowance (ESA)
Take this form to your Jobcentre Plus office. They will pay you any tax refund you may be entitled to when your claim ends, or at 5 April if this is earlier.

Not working and not claiming Jobseeker's Allowance or Employment and Support Allowance (ESA)
If you have paid tax and wish to claim a refund ask for form P50 *Claiming Tax back when you have stopped working* from any HMRC office or Enquiry Centre.

Help
If you need further help you can contact any HMRC office or Enquiry Centre. You can find us in The Phone Book under HM Revenue & Customs or go to **www.hmrc.gov.uk**

To the new employer
Check this form and complete boxes 8 to 18 in Part 3 and prepare a form P11 *Deductions Working Sheet*. Follow the instructions in the Employer Helpbook E13 *Day-to-day payroll*, for how to prepare a P11 *Deductions Working Sheet*. Send Part 3 of this form to your HMRC office immediately. Keep Part 2.

P45 Part 3
New employee details
For completion by new employer

HM Revenue & Customs

File your employee's P45 online at **www.hmrc.gov.uk**

Use capital letters when completing this form

1 Employer PAYE reference
Office number *Reference number*
/

2 Employee's National Insurance number

3 Title - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions

Student Loan deductions to continue

6 Tax Code at leaving date

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet.*
Complete only if Tax Code is cumulative. If there is an 'X' at box 6, there will be no entries here.

Week number Month number

Total pay to date

£ .

Total tax to date

£ .

To the new employer
Complete boxes 8 to 18 and send P45 Part 3 only to your HMRC office immediately.

8 New employer PAYE reference
Office number *Reference number*
/

9 Date new employment started *DD MM YYYY*

10 Works number/Payroll number and Department or branch (if any)

11 Enter 'P' here if employee will not be paid by you between the date employment began and the next 5 April.

12 Enter Tax Code in use if different to the Tax Code at box 6

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/Month 1

13 If the tax figure you are entering on P11 *Deductions Working Sheet* differs from box 7 (see the E13 Employer Helpbook *Day-to-day payroll)* please enter the figure here.

£ .

14 New employee's job title or job description

15 Employee's private address

Postcode

16 Gender. Enter 'X' in the appropriate box

Male Female

17 Date of birth *DD MM YYYY*

Declaration

18 I have prepared a P11 *Deductions Working Sheet* in accordance with the details above.
Employer name and address

Postcode

Date *DD MM YYYY*

HM Revenue & Customs

P45 Part 1
Details of employee leaving work
Copy for HM Revenue & Customs

File your employee's P45 online at **www.hmrc.gov.uk**

Use capital letters when completing this form

1 Employer PAYE reference
Office number / *Reference number*

2 Employee's National Insurance number

3 Title - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions

Enter 'Y' if Student Loan deduction is due to be made

6 Tax Code at leaving date

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet.* **Complete only if Tax Code is cumulative.** Make no entry if week 1 or month 1 applies, go straight to box 8.

Week number Month number

Total pay to date
£ p

Total tax to date
£ p

8 This employment pay and tax. Leave blank if the Tax Code is cumulative and the amounts are the same as box 7.

Total pay in this employment
£ p

Total tax in this employment
£ p

9 Works number/Payroll number and Department or branch (if any)

10 Gender. Enter 'X' in the appropriate box

Male Female

11 Date of birth *DD MM YYYY*

12 Employee's private address

Postcode

13 I certify that the details entered in items 1 to 11 on this form are correct.
Employer name and address

Postcode

Date *DD MM YYYY*

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P45 Part 1A
Details of employee leaving work
Copy for employee

HM Revenue & Customs

1 Employer PAYE reference

Office number / *Reference number*

2 Employee's National Insurance number

3 Title - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions

Student Loan deductions to continue

6 Tax Code at leaving date

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet*.
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Week number Month number

Total pay to date

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Total tax to date

£ p

8 This employment pay and tax. If no entry here, the amounts are those shown at box 7.

Total pay in this employment

£ p

Total tax in this employment

£ p

9 Works number/Payroll number and Department or branch (if any)

10 Gender. Enter 'X' in the appropriate box

Male Female

11 Date of birth *DD MM YYYY*

12 Employee's private address

Postcode

13 I certify that the details entered in items 1 to 11 on this form are correct.
Employer name and address

Postcode

Date *DD MM YYYY*

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Tax credits are flexible. They adapt to changes in your life, such as leaving a job. If you need to let us know about a change in your income, phone **0845 300 3900**.

To the new employer

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P45 Part 2
Details of employee leaving work
Copy for new employer

1 Employer PAYE reference
Office number / *Reference number*

2 Employee's National Insurance number

3 Title - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions

Student Loan deductions to continue

6 Tax Code at leaving date

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet*.
Complete only if Tax Code is cumulative. If there is an 'X' at box 6 there will be no entries here.

Week number Month number

Total pay to date

£ p

Total tax to date

£ p

To the employee

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Going to a new job
Give Parts 2 and 3 of this form to your new employer, or you will have tax deducted using the emergency code and may pay too much tax. If you do not want your new employer to know the details on this form, send it to your HM Revenue & Customs (HMRC) office immediately with a letter saying so and giving the name and address of your new employer. HMRC can make special arrangements, but you may pay too much tax for a while as a result of this.

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If you are going abroad or returning to a country outside the UK ask for form P85 *Leaving the United Kingdom* from any HMRC office or Enquiry Centre.

Becoming self-employed
You must register with HMRC within three months of becoming self-employed or you could incur a penalty. To register as newly self-employed see The Phone Book under HM Revenue & Customs or go to **www.hmrc.gov.uk** to get a copy of the booklet SE1 *Are you thinking of working for yourself?*

Claiming Jobseeker's Allowance or Employment and Support Allowance (ESA)
Take this form to your Jobcentre Plus office. They will pay you any tax refund you may be entitled to when your claim ends, or at 5 April if this is earlier.

Not working and not claiming Jobseeker's Allowance or Employment and Support Allowance (ESA)
If you have paid tax and wish to claim a refund ask for form P50 *Claiming tax back when you have stopped working* from any HMRC office or Enquiry Centre.

Help
If you need further help you can contact any HMRC office or Enquiry Centre. You can find us in The Phone Book under HM Revenue & Customs or go to **www.hmrc.gov.uk**

To the new employer
Check this form and complete boxes 8 to 18 in Part 3 and prepare a form P11 *Deductions Working Sheet*. Follow the instructions in the Employer Helpbook E13 *Day-to-day payroll*, for how to prepare a P11 *Deductions Working Sheet*. Send Part 3 of this form to your HMRC office immediately. Keep Part 2.

HM Revenue & Customs

P45 Part 3
New employee details
For completion by new employer

File your employee's P45 online at **www.hmrc.gov.uk**

Use capital letters when completing this form

1 Employer PAYE reference
Office number *Reference number*
/

2 Employee's National Insurance number

3 Title - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions

Student Loan deductions to continue

6 Tax Code at leaving date

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet*. **Complete only if Tax Code is cumulative.** If there is an 'X' at box 6 there will be no entries here.

Week number Month number

Total pay to date

£ p

Total tax to date

£ p

To the new employer
Complete boxes 8 to 18 and send P45 Part 3 only to your HMRC office immediately.

8 New employer PAYE reference
Office number *Reference number*
/

9 Date new employment started *DD MM YYYY*

10 Works number/Payroll number and Department or branch (if any)

11 Enter 'P' here if employee will not be paid by you between the date employment began and the next 5 April.

12 Enter Tax Code in use if different to the Tax Code at box 6.

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/Month 1

13 If the tax figure you are entering on P11 *Deductions Working Sheet* differs from box 7 (see the E13 *Employer Helpbook Day-to-day payroll)* please enter the figure here.

£ p

14 New employee's job title or job description

15 Employee's private address

Postcode

16 Gender. Enter 'X' in the appropriate box

Male Female

17 Date of birth *DD MM YYYY*

Declaration

18 I have prepared a P11 *Deductions Working Sheet* in accordance with the details above.

Employer name and address

Postcode

Date *DD MM YYYY*

HM Revenue & Customs

P45 Part 1
Details of employee leaving work
Copy for HM Revenue & Customs

File your employee's P45 online at **www.hmrc.gov.uk** Use capital letters when completing this form

1 Employer PAYE reference
Office number *Reference number*
/

2 Employee's National Insurance number

3 Title - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions
Enter 'Y' if Student Loan deduction is due to be made

6 Tax Code at leaving date

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet.*
Complete only if Tax Code is cumulative. Make no entry if week 1 or month 1 applies, go straight to box 8.

Week number Month number

Total pay to date
£ p

Total tax to date
£ p

8 This employment pay and tax. Leave blank if the Tax Code is cumulative and the amounts are the same as box 7.

Total pay in this employment
£ p

Total tax in this employment
£ p

9 Works number/Payroll number and Department or branch (if any)

10 Gender. Enter 'X' in the appropriate box

Male Female

11 Date of birth *DD MM YYYY*

12 Employee's private address

Postcode

13 I certify that the details entered in items 1 to 11 on this form are correct.
Employer name and address

Postcode

Date *DD MM YYYY*

14 **When an employee dies.** If the employee has died enter 'D' in the box and send all four parts of this form to your HMRC office immediately.

Instructions for the employer

- Complete this form following the 'What to do when an employee leaves' instructions in the Employer Helpbook E13 *Day-to-day payroll*. Make sure the details are clear on all four parts of this form and that your name and address is shown on Parts 1 and 1A.
- Send Part 1 to your HM Revenue & Customs office immediately.
- Hand Parts 1A, 2 and 3 to your employee when they leave.

HM Revenue & Customs

P45 Part 1A
Details of employee leaving work
Copy for employee

1 Employer PAYE reference
Office number *Reference number*
/

2 Employee's National Insurance number

3 Title - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions
Student Loan deductions to continue

6 Tax Code at leaving date

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet.*
Complete only if Tax Code is cumulative. If there is an 'X' at box 6 there will be no entries here.

Week number Month number

Total pay to date
£ p

Total tax to date
£ p

8 This employment pay and tax. If no entry here, the amounts are those shown at box 7.

Total pay in this employment
£ p

Total tax in this employment
£ p

9 Works number/Payroll number and Department or branch (if any)

10 Gender. Enter 'X' in the appropriate box

Male Female

11 Date of birth *DD MM YYYY*

12 Employee's private address

Postcode

13 I certify that the details entered in items 1 to 11 on this form are correct.
Employer name and address

Postcode

Date *DD MM YYYY*

To the employee

The P45 is in three parts. Please keep this part (Part 1A) safe. Copies are not available. You might need the information in Part 1A to fill in a Tax Return if you are sent one.

Please read the notes in Part 2 that accompany Part 1A. The notes give some important information about what you should do next and what you should do with Parts 2 and 3 of this form.

Tax credits

Tax credits are flexible. They adapt to changes in your life, such as leaving a job. If you need to let us know about a change in your income, phone **0845 300 3900**.

To the new employer

If your new employee gives you this Part 1A, please return it to them. Deal with Parts 2 and 3 as normal.

HM Revenue & Customs

P45 Part 2
Details of employee leaving work
Copy for new employer

1 Employer PAYE reference
Office number *Reference number*
/

2 Employee's National Insurance number

3 Title - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions

Student Loan deductions to continue

6 Tax Code at leaving date

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet*. **Complete only if Tax Code is cumulative.** If there is an 'X' at box 6 there will be no entries here.

Week number Month number

Total pay to date
£ p

Total tax to date
£ p

To the employee
This form is important to you. Take good care of it and keep it safe. Copies are not available. Please keep Parts 2 and 3 of the form together and do not alter them in any way.

Going to a new job
Give Parts 2 and 3 of this form to your new employer, or you will have tax deducted using the emergency code and may pay too much tax. If you do not want your new employer to know the details on this form, send it to your HM Revenue & Customs (HMRC) office immediately with a letter saying so and giving the name and address of your new employer. HMRC can make special arrangements, but you may pay too much tax for a while as a result of this.

Going abroad
If you are going abroad or returning to a country outside the UK ask for form P85 *Leaving the United Kingdom* from any HMRC office or Enquiry Centre.

Becoming self-employed
You must register with HMRC within three months of becoming self-employed or you could incur a penalty. To register as newly self-employed see The Phone Book under HM Revenue & Customs or go to **www.hmrc.gov.uk** to get a copy of the booklet SE1 *Are you thinking of working for yourself?*

Claiming Jobseeker's Allowance or Employment and Support Allowance (ESA)
Take this form to your Jobcentre Plus office. They will pay you any tax refund you may be entitled to when your claim ends, or at 5 April if this is earlier.

Not working and not claiming Jobseeker's Allowance or Employment and Support Allowance (ESA)
If you have paid tax and wish to claim a refund ask for form P50 *Claiming tax back when you have stopped working* from any HMRC office or Enquiry Centre.

Help
If you need further help you can contact any HMRC office or Enquiry Centre. You can find us in The Phone Book under HM Revenue & Customs or go to **www.hmrc.gov.uk**

To the new employer
Check this form and complete boxes 8 to 18 in Part 3 and prepare a form P11 *Deductions Working Sheet*. Follow the instructions in the Employer Helpbook E13 *Day-to-day payroll*, for how to prepare a P11 *Deductions Working Sheet*. Send Part 3 of this form to your HMRC office immediately. Keep Part 2.

HM Revenue & Customs

P45 Part 3
New employee details
For completion by new employer

File your employee's P45 online at **www.hmrc.gov.uk** Use capital letters when completing this form

1 Employer PAYE reference
Office number *Reference number*
/

2 Employee's National Insurance number

3 Title - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions

Student Loan deductions to continue

6 Tax Code at leaving date

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet*. **Complete only if Tax Code is cumulative.** If there is an 'X' at box 6 there will be no entries here.

Week number Month number

Total pay to date
£ p

Total tax to date
£ p

To the new employer
Complete boxes 8 to 18 and send P45 Part 3 only to your HMRC office immediately.

8 New employer PAYE reference
Office number *Reference number*
/

9 Date new employment started *DD MM YYYY*

10 Works number/Payroll number and Department or branch (if any)

11 Enter 'P' here if employee will not be paid by you between the date employment began and the next 5 April.

12 Enter Tax Code in use if different to the Tax Code at box 6.

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/Month 1

13 If the tax figure you are entering on P11 *Deductions Working Sheet* differs from box 7 (see the E13 Employer Helpbook *Day-to-day payroll)* please enter the figure here.
£ p

14 New employee's job title or job description

15 Employee's private address

Postcode

16 Gender. Enter 'X' in the appropriate box

Male Female

17 Date of birth *DD MM YYYY*

Declaration

18 I have prepared a P11 *Deductions Working Sheet* in accordance with the details above.

Employer name and address

Postcode

Date *DD MM YYYY*

P45 Part 1
Details of employee leaving work
Copy for HM Revenue & Customs

HM Revenue & Customs

File your employee's P45 online at **www.hmrc.gov.uk**

Use capital letters when completing this form

1 Employer PAYE reference
Office number / *Reference number*

2 Employee's National Insurance number

3 Title - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions
Enter 'Y' if Student Loan deduction is due to be made

6 Tax Code at leaving date
If week 1 or month 1 applies, enter 'X' in the box below.
Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet.* **Complete only if Tax Code is cumulative.** Make no entry if week 1 or month 1 applies, go straight to box 8.
Week number Month number
Total pay to date £ p
Total tax to date £ p

8 This employment pay and tax. Leave blank if the Tax Code is cumulative and the amounts are the same as box 7.
Total pay in this employment £ p
Total tax in this employment £ p

9 Works number/Payroll number and Department or branch (if any)

10 Gender. Enter 'X' in the appropriate box
Male Female

11 Date of birth *DD MM YYYY*

12 Employee's private address
Postcode

13 I certify that the details entered in items 1 to 11 on this form are correct.
Employer name and address
Postcode
Date *DD MM YYYY*

14 **When an employee dies.** If the employee has died enter 'D' in the box and send all four parts of this form to your HMRC office immediately.

Instructions for the employer

- Complete this form following the 'What to do when an employee leaves' instructions in the Employer Helpbook E13 *Day-to-day payroll.* Make sure the details are clear on all four parts of this form and that your name and address is shown on Parts 1 and 1A.
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- Hand Parts 1A, 2 and 3 to your employee when they leave.

HM Revenue & Customs

P45 Part 1A
Details of employee leaving work
Copy for employee

1 Employer PAYE reference
Office number *Reference number*
/

2 Employee's National Insurance number

3 Title - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions
Student Loan deductions to continue

6 Tax Code at leaving date

If week 1 or month 1 applies, enter 'X' in the box below.
Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet.*
Complete only if Tax Code is cumulative. If there is an 'X' at box 6 there will be no entries here.
Week number Month number
Total pay to date
£ p
Total tax to date
£ p

8 This employment pay and tax. If no entry here, the amounts are those shown at box 7.
Total pay in this employment
£ p
Total tax in this employment
£ p

9 Works number/Payroll number and Department or branch (if any)

10 Gender. Enter 'X' in the appropriate box
Male Female

11 Date of birth *DD MM YYYY*

12 Employee's private address

Postcode

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Employer name and address

Postcode

Date *DD MM YYYY*

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To the new employer
If your new employee gives you this Part 1A, please return it to them. Deal with Parts 2 and 3 as normal.

P45 Part 2
Details of employee leaving work
Copy for new employer

HM Revenue & Customs

1 Employer PAYE reference
Office number / *Reference number*

2 Employee's National Insurance number

3 Title - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions

Student Loan deductions to continue

6 Tax Code at leaving date

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet.* **Complete only if Tax Code is cumulative.** If there is an 'X' at box 6 there will be no entries here.

Week number   Month number

Total pay to date
£ p

Total tax to date
£ p

To the employee

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If you are going abroad or returning to a country outside the UK ask for form P85 *Leaving the United Kingdom* from any HMRC office or Enquiry Centre.

Becoming self-employed
You must register with HMRC within three months of becoming self-employed or you could incur a penalty. To register as newly self-employed see The Phone Book under HM Revenue & Customs or go to **www.hmrc.gov.uk** to get a copy of the booklet SE1 *Are you thinking of working for yourself?*

Claiming Jobseeker's Allowance or Employment and Support Allowance (ESA)
Take this form to your Jobcentre Plus office. They will pay you any tax refund you may be entitled to when your claim ends, or at 5 April if this is earlier.

Not working and not claiming Jobseeker's Allowance or Employment and Support Allowance (ESA)
If you have paid tax and wish to claim a refund ask for form P50 *Claiming Tax back when you have stopped working* from any HMRC office or Enquiry Centre.

Help

If you need further help you can contact any HMRC office or Enquiry Centre. You can find us in The Phone Book under HM Revenue & Customs or go to **www.hmrc.gov.uk**

To the new employer

Check this form and complete boxes 8 to 18 in Part 3 and prepare a form P11 *Deductions Working Sheet.* Follow the instructions in the Employer Helpbook E13 *Day-to-day payroll*, for how to prepare a P11 *Deductions Working Sheet.* Send Part 3 of this form to your HMRC office immediately. Keep Part 2.

P45 Part 3
New employee details
For completion by new employer

HM Revenue & Customs

File your employee's P45 online at **www.hmrc.gov.uk**

Use capital letters when completing this form

1 Employer PAYE reference
Office number *Reference number*
/

2 Employee's National Insurance number

3 Title - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions

Student Loan deductions to continue

6 Tax Code at leaving date

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet*. **Complete only if Tax Code is cumulative.** If there is an 'X' at box 6 there will be no entries here.

Week number   Month number

Total pay to date
£   p

Total tax to date
£   p

To the new employer

Complete boxes 8 to 18 and send P45 Part 3 only to your HMRC office immediately.

8 New employer PAYE reference
Office number *Reference number*
/

9 Date new employment started *DD MM YYYY*

10 Works number/Payroll number and Department or branch (if any)

11 Enter 'P' here if employee will not be paid by you between the date employment began and the next 5 April.

12 Enter Tax Code in use if different to the Tax Code at box 6.

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/Month 1

13 If the tax figure you are entering on P11 *Deductions Working Sheet* differs from box 7 (see the E13 Employer Helpbook *Day-to-day payroll)* please enter the figure here.
£   p

14 New employee's job title or job description

15 Employee's private address

Postcode

16 Gender. Enter 'X' in the appropriate box

Male   Female

17 Date of birth *DD MM YYYY*

Declaration

18 I have prepared a P11 *Deductions Working Sheet* in accordance with the details above.

Employer name and address

Postcode

Date *DD MM YYYY*

HM Revenue & Customs

P45 Part 1A
Details of employee leaving work
Copy for employee

1 Employer PAYE reference

Office number / *Reference number*

2 Employee's National Insurance number

3 Title - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions

Student Loan deductions to continue

6 Tax Code at leaving date

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet.* **Complete only if Tax Code is cumulative.** If there is an 'X' at box 6 there will be no entries here.

Week number Month number

Total pay to date

£ p

Total tax to date

£ p

8 This employment pay and tax. If no entry here, the amounts are those shown at box 7.

Total pay in this employment

£ p

Total tax in this employment

£ p

9 Works number/Payroll number and Department or branch (if any)

10 Gender. Enter 'X' in the appropriate box

Male Female

11 Date of birth *DD MM YYYY*

12 Employee's private address

Postcode

13 I certify that the details entered in items 1 to 11 on this form are correct.
Employer name and address

Postcode

Date *DD MM YYYY*

To the employee

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Tax credits are flexible. They adapt to changes in your life, such as leaving a job. If you need to let us know about a change in your income, phone **0845 300 3900**.

To the new employer

If your new employee gives you this Part 1A, please return it to them. Deal with Parts 2 and 3 as normal.

P45 Part 2
Details of employee leaving work
Copy for new employer

HM Revenue & Customs

1 Employer PAYE reference
Office number / *Reference number*

2 Employee's National Insurance number

3 Title - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions

Student Loan deductions to continue

6 Tax Code at leaving date

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet*.
Complete only if Tax Code is cumulative. If there is an 'X' at box 6 there will be no entries here.

Week number Month number

Total pay to date

£ p

Total tax to date

£ p

To the employee

This form is important to you. Take good care of it and keep it safe. Copies are not available. Please keep Parts 2 and 3 of the form together and do not alter them in any way.

Going to a new job
Give Parts 2 and 3 of this form to your new employer, or you will have tax deducted using the emergency code and may pay too much tax. If you do not want your new employer to know the details on this form, send it to your HM Revenue & Customs (HMRC) office immediately with a letter saying so and giving the name and address of your new employer. HMRC can make special arrangements, but you may pay too much tax for a while as a result of this.

Going abroad
If you are going abroad or returning to a country outside the UK ask for form P85 *Leaving the United Kingdom* from any HMRC office or Enquiry Centre.

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You must register with HMRC within three months of becoming self-employed or you could incur a penalty. To register as newly self-employed see The Phone Book under HM Revenue & Customs or go to **www.hmrc.gov.uk** to get a copy of the booklet SE1 *Are you thinking of working for yourself?*

Claiming Jobseeker's Allowance or Employment and Support Allowance (ESA)
Take this form to your Jobcentre Plus office. They will pay you any tax refund you may be entitled to when your claim ends, or at 5 April if this is earlier.

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If you have paid tax and wish to claim a refund ask for form P50 *Claiming Tax back when you have stopped working* from any HMRC office or Enquiry Centre.

Help

If you need further help you can contact any HMRC office or Enquiry Centre. You can find us in The Phone Book under HM Revenue & Customs or go to **www.hmrc.gov.uk**

To the new employer

Check this form and complete boxes 8 to 18 in Part 3 and prepare a form P11 *Deductions Working Sheet*. Follow the instructions in the Employer Helpbook E13 *Day-to-day payroll*, for how to prepare a P11 *Deductions Working Sheet*. Send Part 3 of this form to your HMRC office immediately. Keep Part 2.

P45 Part 3
New employee details
For completion by new employer

HM Revenue & Customs

File your employee's P45 online at **www.hmrc.gov.uk**

Use capital letters when completing this form

1 Employer PAYE reference
Office number / *Reference number*

2 Employee's National Insurance number

3 Title - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions

Student Loan deductions to continue

6 Tax Code at leaving date

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet.* **Complete only if Tax Code is cumulative.** If there is an 'X' at box 6 there will be no entries here.

Week number Month number

Total pay to date
£ p

Total tax to date
£ p

To the new employer
Complete boxes 8 to 18 and send P45 Part 3 only to your HMRC office immediately.

8 New employer PAYE reference
Office number / *Reference number*

9 Date new employment started *DD MM YYYY*

10 Works number/Payroll number and Department or branch (if any)

11 Enter 'P' here if employee will not be paid by you between the date employment began and the next 5 April.

12 Enter Tax Code in use if different to the Tax Code at box 6.

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/Month 1

13 If the tax figure you are entering on P11 *Deductions Working Sheet* differs from box 7 (see the E13 Employer Helpbook *Day-to-day payroll)* please enter the figure here.
£ p

14 New employee's job title or job description

15 Employee's private address

Postcode

16 Gender. Enter 'X' in the appropriate box

Male Female

17 Date of birth *DD MM YYYY*

Declaration

18 I have prepared a P11 *Deductions Working Sheet* in accordance with the details above.

Employer name and address

Postcode

Date *DD MM YYYY*

HM Revenue & Customs

Employee seconded to work in the UK

Section one To be completed by the employee

Only fill in this form if you have been seconded to work in the United Kingdom (UK).

For the purposes of this form only, *a seconded employee* includes:

- individuals working wholly or partly in the UK for a UK resident employer on assignment **whilst remaining employed by an overseas employer**
- individuals assigned to work wholly or partly in the UK at a recognised branch of their overseas employer's business
- all individuals included by an employer within a dedicated expatriate scheme
- all individuals included by an employer within an expatriate modified PAYE scheme.

Fill in section one, using capital letters, and then hand the form back to your present employer.

Your details

National Insurance number

Date of birth *DD MM YYYY*

Title - enter MR, MRS, MISS, MS or other title

UK address

Surname or family name

First or given name(s)

Postcode

Gender. Enter 'X' in the appropriate box

Male Female

Enter 'X' if you are a European Economic Area or Commonwealth citizen

Your present circumstances

Read all the following statements carefully and enter 'X' in **the one** that applies to you.

A - I intend to live in the UK for more than six months A

OR

B - I intend to live in the UK for less than six months B

OR

C - I will be working for the employer both inside and outside the UK, but will be living abroad C

Student Loans (UK Student Loans only – except Scotland)

If you left a course of UK Higher Education before last 6 April and received your first UK Student Loan instalment on or after 1 September 1998 and you have not fully repaid your Student Loan, enter an 'X' in box D. *(If you are required to repay your Student Loan through your bank or building society account do **not** enter an 'X' in box D.)* D

Signature and date

I can confirm that this information is correct

Signature

Date *DD MM YYYY*

Section two To be completed by the employer

File your employee's P46(Expat) online at **www.hmrc.gov.uk**
Use capital letters when completing this form. Guidance on how to fill it in is at **www.hmrc.gov.uk**
Further information is also held in booklet CWG2 *Employer Further Guide to PAYE and NIC's.*

Employment details

Date employment started in UK *DD MM YYYY*

Works/payroll number and department or branch, if any

Job title

Enter 'X' in this box if this is an EPM6 (Modified) scheme

Employer's details

Employer PAYE reference
Office number *Reference number*

/

UK employer name and address

Postcode

Tax code used

If you do not know the tax code to use or the current National Insurance contributions (NICs) lower earnings limit, go to **www.hmrc.gov.uk**

Is there an entry in the box on page 1 asking if the employee is a European Economic Area or Commonwealth citizen?

Yes Use the emergency code on a **cumulative** basis

No If there is an entry in box A on page 1, use the emergency code on a **cumulative** basis.
or,
If there is an entry in boxes B or C on page 1, use the emergency code on a **non-cumulative** week 1 or month 1 basis.

Tax code used

If week 1 or month 1 applies, enter 'X' in this box

Send this form to your HM Revenue & Customs office on date of arrival in the UK.

Upper Accrual Point – Impact on Class 1 NICs

The Notes for Payroll Software Developers, - Supplementary Edition, January 2008, (Series 11, Number 3, paragraph 5.5) set out the background to the proposed introduction of the Upper Accrual Point (UAP) from 6 April 2009 and provided a link to the draft Regulations. Subject to the successful passage of the necessary legislation through Parliament, this Note explains in more detail how the UAP will affect the assessment of Class 1 NICs. To view the draft legislation go to http://www.hmrc.gov.uk/legislation/nics-bill.htm.

The introduction of the UAP will create another band of earnings to be recorded on forms P11 and P14.

But, in order to minimise the impact for both employers and software developers, it has been decided that the calculations of NICs on this new band of earnings will follow the existing format outlined in the NI Guidance for Software developers 2003 +. Calculations and roundings will occur at each earnings band for both contracted-out and not contracted-out contributions.

Employees in contracted-out occupational pension schemes and their employers will continue to pay NICs at the reduced contracted-out rate on earnings from the Earnings Threshold (ET), but up to the new UAP only. They will then pay at the higher standard rate between the UAP and the Upper Earnings Limit (UEL). The Employee’s and Employer’s NIC Rebates will continue to be calculated on the earnings between the Lower Earnings Limit (LEL) and ET.

The NI Guidance for Software Developers 2003 +, together with the Supplement to the NI Guidance for Software Developers 2003 +, will be revised in due course. In the meantime, the relevant pages of the NI Guidance for Software Developers 2003 + have now been amended to reflect the impact on NICs calculations of the introduction of the UAP and are included with this Note at Appendix “A”.

In addition, two worked examples are included at Appendix “B”.

Although HMRC has decided to apply the above method for calculating Class 1 NICs from April 2009, if some employers and software developers would find it easier to carry out only one rounding for employees and one for employers at the end of each total calculation, this will not fail any posting checks on that basis alone.

Finally, for those employers who use the manual NI Tables, the existing method of calculation will continue with an exact percentage calculation being carried out at the UAP figure, in the same way as for the LEL, ET and UEL at present. Similarly, the “mid-point” calculations within the £1 and £4 steps in the weekly and monthly tables respectively will be adjusted where necessary to take into account of the exact UAP figure.

Please Note — with the exception of the Upper Accural Point the NIC Rates and limits used are for illustrative purposes only. These are in no way intended as an indication of the actual 2009-10 amounts. We expect the 2009-10 Rates and limits to be announced as usual during the Pre Budget Report.

APPENDIX A

Amendments to NI Guidance for Software Developers 2003+

Abbreviations used within the calculation formulae

GP	Gross Pay for NI purposes
w/m	Number of weeks or months in tax year i.e. 52 weeks or 12 months.
p	Number of weeks/months in Pay Period. Round result of calculation at this point up to nearest whole pound.
p^1	Number of weeks/months in Pay Period. If equals 1 round result of calculation at this point to the nearest whole pound. If equals more than 1 round **UP** to whole pounds.
LEL	Annual Lower Earnings Limit
ET	Annual Earnings Threshold i.e. Primary Threshold and Secondary Threshold, currently set at the same value
UAP	Annual Upper Accrual Point
UEL	Annual Upper Earnings Limit
ptd	Paid to date
c	Before the change

EXACT PERCENTAGE METHOD

Step 1. Earnings up to and including LEL

$$\left(GP - \left(\frac{LEL \times p}{w/m}\right)^{*}\right) =$$

If answer is negative no NICs due and no recording required. Stop.
If answer is zero or positive enter result of calculation at this point * in column 1a and proceed to Step 2.

Step 2. Earnings above LEL up to and including ET

$$\left(GP - \left(\frac{LEL \times p}{w/m}\right)\right) - \left(GP - \left(\frac{ET \times p^1}{w/m}\right)\right)^{\#} =$$

\# If answer is negative treat as zero
If answer is zero no NICs due and column 1b should be zero filled. Stop.
If answer is positive enter in column 1b and proceed to Step 3.

Step 3. Earnings above ET up to and including UAP

$$\left(GP - \left(\frac{ET \times p^1}{w/m}\right)\right) - \left(GP - \left(\frac{UAP \times p}{w/m}\right)\right)^{\#} =$$

\# If answer is negative treat as zero
If answer is zero no NICs due and column 1c should be zero filled.
If answer is positive enter in column 1c and proceed to Step 4.

Step 4. Earnings above UAP up to and including UEL

$$\left(GP - \left(\frac{UAP \times p}{w/m}\right)\right) - \left(GP - \left(\frac{UEL \times p}{w/m}\right)\right)^{\#} =$$

\# If answer is negative treat as zero
If answer is zero column 1d should be zero filled.
If answer is positive enter in column 1d and proceed to Step 5.

Step 5. Earnings above UEL

$$\left(GP - \left(\frac{UEL \times p}{w/m}\right)\right) =$$

If answer is zero or negative no earnings above UEL. Proceed to Step 6.
If answer is positive proceed to Step 6.

Step 6. Employee's NICs

Step 3 multiplied by employee's Band C % rate (round)

PLUS

Step 4 multiplied by employee's Band D % rate (round)

PLUS

Step 5 multiplied by employee's Band E % rate (round)

Step 7. Employer's NICs

Step 3 multiplied by employer's Band C % rate (round)

PLUS

Step 4 multiplied by employer's Band D % rate (round)

PLUS

Step 5 multiplied by employer's Band E % rate (round)

Step 8. Employee's NIC rebate

Step 2 multiplied by employee's Band B % rate (round)

Step 9. Employer's NIC rebate

Step 2 multiplied by employer's Band B % rate (round)

Step 10. Employee's net NICs

Step 6

MINUS

Step 8

= Net NICs (If result is negative enter zero in column 1f and carry forward balance to Step 11).

Step 11. Employer’s net NICs

Step 7

MINUS

Step 9 (include any minus figure from Step 10)

= Net NICs.

Step 12. Total NICs

Step 10

PLUS

Step 11

= Total employer and employee NICs (enter in column 1e – this could be a minus figure which should be preceded by “R” on form P11 and succeeded by “R” on form P14).

10. DIRECTOR'S NIC CALCULATION FORMULAE

10.1 For National Insurance purposes, Company Directors are classified as office holders and, under Section 2(1) of the Social Security Contributions and Benefits Act 1992, office holders fall into the definition of 'employed earner'. As such, provided their earnings reach appropriate levels, they are liable for Class 1 NICs.

10.2 The earnings period for calculating NICs is usually determined by the interval between payments. For example an employee who is monthly paid will have a monthly earnings period. However, to calculate NICs for directors you must use either:

- an annual earnings period, or
- a pro-rata annual earnings period.

10.3 This applies regardless of the actual interval between payments.

10.4 Under Regulation 8(6) of the Social Security (Contributions) Regulations 2001, contributions can now be deducted on a weekly/monthly basis and the annual calculation completed at the end of the tax year to confirm the correct amount has been paid. Any subsequent amendments are then made to the Deductions Working Sheet, Form P11.

10.5 More detailed information about Directors can be found in Booklet CA44 which can be obtained from the Employer Orderline (0845 7 646 646).

10.6 The following formulae set out the basic rules for calculating Directors NICs, using an annual or pro rata annual earnings period.

Step 1. Earnings up to and including LEL

$$GP_{ptd} - LEL =$$

If answer is negative no NICs due and no recording required. Stop.
If answer is zero or positive enter LEL in column 1a and proceed to Step 2.

Step 2. Earnings above LEL up to and including ET

$(GP_{ptd} - LEL) - (GP_{ptd} - ET)^{\#} =$

If answer is negative treat as zero.
If answer is zero no NICs due and column 1b should be zero filled. Stop.
If answer is positive enter in column 1b and proceed to Step 3.

Step 3. Earnings above ET up to and including UAP

$(GP_{ptd} - ET) - (GP_{ptd} - UAP)^{\#} =$

If answer is negative treat as zero.
If answer is zero no NICs due and column 1c should be zero filled.
If answer is positive enter in column 1c and proceed to Step 4.

Step 4. Earnings above UAP up to and including UEL

$(GP_{ptd} - UAP) - (GP_{ptd} - UEL)^{\#} =$

If answer is negative treat as zero.
If answer is zero column 1d should be zero filled.
If answer is positive enter in column 1d and proceed to Step 5.

Step 5. Earnings above UEL

$GP_{ptd} - UEL =$

If answer is zero or negative no earnings above UEL treat as zero, proceed to Step 6.
If answer is positive proceed to Step 6.

Step 6. Director's NICs

Step 3 multiplied by employee's Band C % rate (round)

PLUS

Step 4 multiplied by employee's Band D % rate (round)

PLUS

Step 5 multiplied by employee's Band E % rate (round)

= Employee's NIC due to date.

Step 7. Director's NIC rebate

Step 2 multiplied by employee's Band B % rate (round)

= Employee's rebate due to date.

Step 8. Director's net NICs

Step 6

MINUS

Step 7

= Employee's net NICs due to date (if result is negative enter zero in column 1f and carry forward balance to Step 11 (see paragraph 2.2).

MINUS

Employee's net NICs paid to date

= Employee's net NICs due this period

Step 9. Employer's NICs

Step 3 multiplied by employer's Band C % rate (round)

PLUS

Step 4 multiplied by employer's Band D % rate (round)

PLUS

Step 5 multiplied by employer's Band E% rate (round)

= Employer's NICs due to date

Step 10. Employer's NIC rebate

Step 2 multiplied by employer's Band B % rate (round)

= Employer's rebate due to date

Step 11. Employer's net NICs

Step 9

MINUS

Step 10 (include any minus figure from Step 8)

= Employer's net NICs due to date

MINUS

Employer's net NICs paid to date

= Employer's net NICs due this period (include any minus figure from Step 8).

Step 12. Total NICs

Step 8

PLUS

Step 11

= Total employer and employee NICs (enter in column 1e – this could be a minus figure).

12. CALCULATION OF MINIMUM PAYMENTS FOR EMPLOYERS WITH CONTRACTED OUT MONEY PURCHASE SCHEMES

12.1 HOW TO WORK OUT MINIMUM PAYMENTS USING THE EXACT PERCENTAGE METHOD FOLLOWING THE INTRODUCTION OF THE UAP FROM APRIL 2009

Minimum payments are the difference between the not contracted-out and the contracted-out rates of NICs on earnings between the LEL and the UAP. The difference is known as the **contracted-out rebate**.

All references to LEL and UAP in this section are those appropriate to the earnings period, i.e. weekly, monthly or multiples thereof.

If, for example the total minimum payment was 3.0%, this would be made up of:

employee share 1.6% of earnings between the LEL and the UAP, based on 2008-09 rates, **less** any employee's NIC rebate made available to the employer,

employer share 1.4% of earnings between the LEL and the UAP, based on 2008-09 rates, **plus** any employee's NIC rebate made available to the employer

12.2 When the employer has received either part or all of the employee's NIC rebate, then the employer is also liable for an equivalent amount in addition to 1.4% of earnings between the LEL and the UAP.

12.3 Employer Pays Employee's share of Minimum Payment

The employer must pay the full Minimum Payment to the scheme i.e. 3.0% of earnings between the LEL and the UAP.

12.4 Employer Deducts Employee's Share of Minimum Payment from Employee

If you deduct the employee's share of the Minimum Payment from the employee you must work out the employee's and employer's share of the minimum payment separately, then make an adjustment to reflect any amount of NIC rebate not available to the employee.

Employee's share

1. If the employee's gross pay is:

   i. Equal to or less than the UAP, subtract the LEL from the exact gross pay
   ii. Above the UAP, subtract the LEL from the UAP

2. Multiply by 1.6%. Round the resulting amount to the nearest penny, 0.5p rounded down.

3. Deduct any NIC rebate not available to the employee.

Employer's share

4. If the employee's gross pay is:

   i. Equal to or less than the UAP, subtract the LEL, from the exact gross pay
   ii. Above the UAP, subtract the LEL from the UAP

5. Multiply by 1.4%. Round the resulting amount to the nearest penny, 0.5p rounded down.

6. Add any employee's NIC rebate made available to the employer.

Total Minimum Payment

7. Add together the results of steps 3 and 6.

Please note, with the exception of the Upper Accrual Point, these figures are for illustrative purposes only and are in no way intended as an indication of the likely amounts from April 2009.

TIER	VALUE	2009/10	% BANDS	EMPLOYEE'S NI % RATES						EMPLOYER'S NI % RATES				
				A	D/F	B/E/G	C	J	L/S	A/B/ C/J	D/E	F/G	L	S
6	SPARE	+	**BAND E**	1%	1%	1%	NIL	1%	1%	12.8%	12.8%	12.8%	12.8%	12.8%
5	UEL	52000	**BAND D**	11%	11%	4.85%	NIL	1%	1%	12.8%	12.8%	12.8%	12.8%	12.8%
4	UAP	40040	**BAND C**	11%	9.4%	4.85%	NIL	1%	1%	12.8%	9.1%	11.4%	9.1%	11.4%
3	ET	5435	**BAND B#**	0%	1.6%	0%	NIL	0%	1.6%	0%	3.7%	1.4%	3.7%	1.4%
2	LEL	4680	**BAND A**	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
1	0	0												

\# Band B gives the appropriate NIC rebate % rates
• Mariners' rates are not included in this table

Example of Class 1 NICs calculations from April 2009

For the purposes of these examples only, the following earnings have been applied to the table at the revised NI Guidance for Software Developers 2003 +;

	Lower Earnings Limit	Earnings Threshold	Upper Accrual Point	Upper Earnings Limit
Weekly	£90	£105	£770	£1,000
Monthly	£390	£453	£3,337	£4,333
Yearly	£4,680	£5,435	£40,040	£52,000

Please note, with the exception of the Upper Accrual Point, these figures are for illustrative purposes only and are in no way intended as an indication of the likely amounts from April 2009.

Example 1

An Employee earns £1,050 a week and pays standard not contracted-out NICs

Category A NICs

Step 1 Earnings up to and including LEL

$$\left(GP - \left(\frac{LEL \times p}{w/m}\right)^{*}\right) =$$

$$\left(£1{,}050 - \left(\frac{£4{,}680 \times 1}{52}\right)^{*}\right) = £960 \text{ (enter weekly LEL (£90) in column 1a)}$$

If answer is negative no NICs due and no recording required. Stop.
If answer is zero or positive enter result of calculation at this point * in column 1a and proceed to Step 2.

Step 2 Earnings above LEL up to and including ET

$$\left(GP - \left(\frac{LEL \times p}{w/m}\right)\right) - \left(GP - \left(\frac{ET \times p^{1}}{w/m}\right)\right)^{\#} =$$

$$\left(£1{,}050 - \left(\frac{£4{,}680 \times 1}{52}\right)\right) - \left(£1{,}050 - \left(\frac{£5{,}435 \times 1}{52}\right)\right)^{\#} = £15 \text{ (enter in column 1b)}$$

If answer is negative treat as zero.
If answer is zero no NICs due and column 1b should be zero filled.
Stop.
If answer is positive enter in column 1b and proceed to Step 3.

Step 3 Earnings above ET up to and including UAP

$$\left(GP - \left(\frac{ET \times p^{1}}{w/m}\right)\right) - \left(GP - \left(\frac{UAP \times p}{w/m}\right)\right)^{\#} =$$

$$\left(£1{,}050 - \left(\frac{£5{,}435 \times 1}{52}\right)\right) - \left(£1{,}050 - \left(\frac{£40{,}040 \times 1}{52}\right)\right)^{\#} = £665 \text{ (enter in column 1c)}$$

If answer is negative treat as zero.
If answer is zero no NICs due and column 1c should be zero filled.
If answer is positive enter in column 1c and proceed to Step 4.

Step 4 Earnings above UAP up to and including UEL

$$\left(GP - \left(\frac{UAP \text{ x } p}{w/m}\right)\right) - \left(GP - \left(\frac{UEL \text{ x } p}{w/m}\right)\right)^{\#} =$$

$$\left(£1{,}050 - \left(\frac{£40{,}040 \text{ x } 1}{52}\right)\right) - \left(£1{,}050 - \left(\frac{£52{,}000 \text{ x } 1}{52}\right)\right)^{\#} = £230 \text{ (enter in column 1d)}$$

If answer is negative treat as zero.
If answer is zero column 1d should be zero filled.
If answer is positive enter in column 1d and proceed to Step 5.

Step 5 Earnings above UEL

$$\left(GP - \left(\frac{UEL \text{ x } p}{w/m}\right)\right) =$$

$$\left(£1{,}050 - \left(\frac{£52{,}000 \text{ x } 1}{52}\right)\right) = £50$$

If answer is zero or negative no earnings above UEL. Proceed to Step 6.
If answer is positive proceed to Step 6.

Step 6 Employee's NICs

Step 3 multiplied by employee's Band C % rate (round)

£665 x 11% = £73.15

PLUS

Step 4 multiplied by employee's Band D % rate (round)

£230 x 11% = £25.30

PLUS

Step 5 multiplied by employee's Band E % rate (round)

£50 x 1% = £0.50

£73.15 + £25.30 + £0.50 = £98.95 Employee's NICs

Step 7 Employer's NICs

Step 3 multiplied by employer's Band C % rate (round)

£665 x 12.8% = £85.12

PLUS

Step 4 multiplied by employer's Band D % rate (round)

£230 x 12.8% = £29.44

PLUS

Step 5 multiplied by employer's Band E % rate (round)

£50 x 12.8% = £6.40

£85.12 = £29.44 + £6.40 = £120.96 Employers' NICs

Steps 8 and 9 = £0.00 (rebate not applicable)

Step 10 Employee's net NICs

Step 6 – £98.95

MINUS

Step 8 – £0.00

= £98.95 Employee's net NICs (if result is negative enter zero in column 1f and carry forward balance to Step 11).

Step 11 Employer's net NICs

Step 7 – £120.96

MINUS

Step 9 – £0.00 (include any minus figure from Step 10)

= £120.96 Employer's net NICs

Step 12 Total NICs

Step 10 – £98.95

PLUS

Step 11 – £120.96

= £219.91 Total employer and employee NICs (enter in column 1e)

NICs must be recorded on the P11 as follows:

	1a	**1b**	**1c**	**1d**	**1e**	**1f**
A	£90	£15	£665	£230	£219.91	£98.95

Example 2

An Employee earns £1,050 a week and pays standard contracted-out NICs (COSR)

Category D NICs

Step 1 Earnings up to and including LEL

$$\left(GP - \left(\frac{LEL \times p}{w/m}\right)^{*}\right) =$$

$$\left(£1{,}050 - \left(\frac{£4{,}680 \times 1}{52}\right)^{*}\right) = £960 \text{ (enter weekly LEL (£90) in column 1a)}$$

If answer is negative no NICs due and no recording required. Stop.
If answer is zero or positive enter result of calculation at this point * in column 1a and proceed to Step 2.

Step 2 Earnings above LEL up to and including ET

$$\left(GP - \left(\frac{LEL \times p}{w/m}\right)\right) - \left(GP - \left(\frac{ET \times p^{1}}{w/m}\right)\right)^{\#} =$$

$$\left(£1{,}050 - \left(\frac{£4{,}680 \times 1}{52}\right)\right) - \left(£1{,}050 - \left(\frac{£5{,}435 \times 1}{52}\right)\right)^{\#} = £15 \text{ (enter in column 1b)}$$

If answer is negative treat as zero.
If answer is zero no NICs due and column 1b should be zero filled.
Stop.
If answer is positive enter in column 1b and proceed to Step 3.

Step 3 Earnings above ET up to and including UAP

$$\left(GP - \left(\frac{ET \times p^{1}}{w/m}\right)\right) - \left(GP - \left(\frac{UAP \times p}{w/m}\right)\right)^{\#} =$$

$$\left(£1{,}050 - \left(\frac{£5{,}435 \times 1}{52}\right)\right) - \left(£1{,}050 - \left(\frac{£40{,}040 \times 1}{52}\right)\right)^{\#} = £665 \text{ (enter in column 1c)}$$

If answer is negative treat as zero.
If answer is zero no NICs due and column 1c should be zero filled.
If answer is positive enter in column 1c and proceed to Step 4.

Step 4 Earnings above UAP up to and including UEL

$$\left(GP - \left(\frac{UAP \text{ x } p}{w/m}\right)\right) - \left(GP - \left(\frac{UEL \text{ x } p}{w/m}\right)\right)^{\#} =$$

$$\left(£1{,}050 - \left(\frac{£40{,}040 \text{ x } 1}{52}\right)\right) - \left(£1{,}050 - \left(\frac{£52{,}000 \text{ x } 1}{52}\right)\right)^{\#} = £230 \text{ (enter in column 1d)}$$

If answer is negative treat as zero.
If answer is zero column 1d should be zero filled.
If answer is positive enter in column 1d and proceed to Step 5.

Step 5 Earnings above UEL

$$\left(GP - \left(\frac{UEL \text{ x } p}{w/m}\right)\right) =$$

$$\left(£1{,}050 - \left(\frac{£52{,}000 \text{ x } 1}{52}\right)\right) = £50$$

If answer is zero or negative no earnings above UEL. Proceed to Step 6.
If answer is positive proceed to Step 6.

Step 6 Employee's NICs

Step 3 multiplied by employee's Band C % rate (round)

£665 x 9.4% = £62.51

PLUS

Step 4 multiplied by employee's Band D % rate (round)

£230 x 11% = £25.30

PLUS

Step 5 multiplied by employee's Band E % rate (round)

£50 x 1% = £0.50

£62.51 + £25.30 + £0.50 = £88.31 Employee's NICs

Step 7 Employer's NICs

Step 3 multiplied by employer's Band C % rate (round)

£665 x 9.1% = £60.515 = £60.51

PLUS

Step 4 multiplied by employer's Band D % rate (round)

£230 x 12.8% = £29.44

PLUS

Step 5 multiplied by employer's Band E % rate (round)

£50 x 12.8% = £6.40

£60.51 + £29.44 + £6.40 = £96.35 Employer's NICs

Step 8 Employee's NIC rebate

Step 2 multiplied by Employee's Band B rate (round)

£15 x 1.6% = £0.24 = Employee rebate

Step 9 Employer's NIC rebate

Step 2 multiplied by employer's Band B rate (round)

£15 x 3.7% = £0.555 = £0.55 Employer rebate

Step 10 Employee's net NICs

Step 6 – £88.31

MINUS

Step 8 – £0.24

= £88.07 Employee's net NICs (if result is negative enter zero in column 1f and carry forward balance to Step 11).

Step 11 Employer's net NICs

Step 7 – £96.35

MINUS

Step 9 – £0.55

= £95.80 Employer's net NICs (include any minus figure from Step 10).

Step 12 Total NICs

Step 10 – £88.07

PLUS

Step 11 – £95.80

= £183.87 Total employer and employee NICs (enter in column 1e - this could be

a minus figure which should be preceded by “R” on form P11 and succeeded by “R” on form P14).

NICs must be recorded on the P11 as follows:

	1a	1b	1c	1d	1e	1f
D	£90	£15	£665	£230	£183.87	£88.07