

2009/10 EOY and In Year Recognition Scenarios

**RECOGNITION CHANGES FROM 08/09 VERSION 2.3 19/09/08 TO 09/10
VERSION 1.0 05/01/09**

No changes to the test scenarios but all dates, statutory payments, tax and National Insurance figures have been amended to the 09/10 tax year

All separate boxes referring to in-year movements removed along with a number of references to movements forms not needed for purely end-of-year scenarios.

Scenario 2.7 removed as this was only present in 2008-09 for the movements aspect.

CHANGES FROM 09/10 VERSION 1.0 TO 09/10 VERSION 2.0

S1.3, S2.2, S2.4: tax code amended from 603L to 647L and tax values re-calculated

S2 P35 Front P14 Count amended from 7 to 6

S4.1 Date of Birth amended from 1949/01/01 to 1950/01/01

Employer Name: Once In A Lifetime Ltd (Weekly)

Employee Gregory Brown commences employment with this company on 12/10/09 (Week 28 of the tax year) earns £250.00 per week and is paid on a Thursday
 This employee has a tax code of BR and pays National Insurance under category D rate.
 The P45 part3 details from his previous employment are as follows :-
 Tax Code at date of leaving – BR
 Week Number – 27
 Total pay to date – £6750.00
 Total tax to date – £1350.00
 Date of leaving - 09/10/09
 Emp Ref: 267/A198

Staff Number	
Title	
Surname	Brown
First Forename or Initial	Gregory
Second forename or initial	
Address Line 1	1 Grebe Lane
Address Line 2	Hetton Le Hole
Address Line 3	County Durham
Address Line 4	
Postcode	DH19 1TV
Date of birth	1987-05-05
Gender	Male
Final Tax Code	BR
Week 1 or Month 1 indicator	
NI Number	SC112233D
NIC table letter	D
Earnings to LEL	2375.00
Earning above LEL to ET	375.00
Earnings above ET to UAP	3500.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	627.75
Employees contribution payable	323.00
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	6250.00
Tax on pay in this employment	1250.00
Pay in previous employment	6750.00
Tax in previous employment	1350.00
Date of starting the employment	2009-10-12
Date of leaving this employment	
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	13000.00
Tax Total for year	2600.00

Employer Name: Once In A Lifetime Ltd (Weekly)

Employee Dr Di Matteo commences employment on 08/04/09.

Dr Di Matteo earns £250.00 per week is paid every Thursday and ceases employment on 03/04/10

Dr Di Matteo has a tax code of BR on a week 1 basis and pays National Insurance under category "D" rate.

Staff Number	
Title	Dr
Surname	Di Matteo
First Forename or Initial	F
Second forename or initial	P
Address Line 1	The Vestry
Address Line 2	Lumsdon Grange
Address Line 3	Chester-Le-Street
Address Line 4	Tyne & Wear
Postcode	NE5 3TL
Date of birth	1969-01-28
Gender	Male
Final Tax Code	BR
Week 1 or Month 1 indicator	X
NI Number	
NIC table letter	D
Earnings to LEL	4940.00
Earning above LEL to ET	780.00
Earnings above ET to UAP	7280.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	1305.72
Employees contribution payable	671.84
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	13000.00
Tax on pay in this employment	2600.00
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	2009-04-08
Date of leaving this employment	2010-04-03
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	13000.00
Tax Total for year	2600.00

Employer Name: Once In A Lifetime Ltd (Weekly)

Mr Carl Hetherington commences as a Director on 06/04/09 (Annual Earnings Period). He earns £300.00 per week has Student Loan Deductions and is paid on a Thursday.
Mr Carl Hetherington is taxed on code 647L and pays National Insurance under category A.

Staff Number	
Title	Mr
Surname	Hetherington
First Forename or Initial	Carl
Second forename or initial	
Address Line 1	21 Townley Grove
Address Line 2	Ladbroke Square
Address Line 3	Chelsea
Address Line 4	
Postcode	SW21 9LQ
Date of birth	1970-10-10
Gender	Male
Final Tax Code	647L
Week 1 or Month 1 indicator	
NI Number	NW275212(SPACE)
NIC table letter	A
Earnings to LEL	4940.00
Earning above LEL to ET	775.00
Earnings above ET to UAP	9885.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	2352.63
Employees contribution payable	1087.35
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	15600.00
Tax on pay in this employment	1824.00
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	2009-04-06
Date of leaving this employment	
Student Loan Deductions	52.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	15600.00
Tax Total for year	1824.00

Employer Name: Once In A Lifetime Ltd (Weekly)

Employee Alison J Mathewson-Greive commences employment on 04/05/09, she earns £250.00 per week and is paid on a Thursday.
Miss Mathewson-Greive is given a tax code of 611L week1 basis which includes Fixed Rate Expenses (local arrangement) and pays National Insurance under category D rate. She leaves employment on 04/04/10.

Staff Number	
Title	Miss
Surname	Mathewson-Greive
First Forename or Initial	Alison
Second forename or initial	J
Address Line 1	
Address Line 2	
Address Line 3	
Address Line 4	
Postcode	
Date of birth	
Gender	Female
Final Tax Code	611L
Week 1 or Month 1 indicator	X
NI Number	WA123456A
NIC table letter	D
Earnings to LEL	4560.00
Earning above LEL to ET	720.00
Earnings above ET to UAP	6720.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	1205.28
Employees contribution payable	620.16
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	12000.00
Tax on pay in this employment	1267.20
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	2009-05-04
Date of leaving this employment	2010-04-04
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	12000.00
Tax Total for year	1267.20

Employer Name: Once In A Lifetime Ltd (Weekly)

Employee Trevor Stack is paid £50.00 per week on a Thursday in this employment. Mr Stack pays National Insurance under category A rate and has a tax code of K1.

Staff Number	
Title	Mr
Surname	Stack
First Forename or Initial	Trevor
Second forename or initial	
Address Line 1	The Vestibule
Address Line 2	256 Church Street
Address Line 3	Leicester
Address Line 4	
Postcode	LR2
Date of birth	1947-04-11
Gender	Male
Final Tax Code	K1
Week 1 or Month 1 indicator	
NI Number	YH145986B
NIC table letter	A
Earnings to LEL	0.00
Earning above LEL to ET	0.00
Earnings above ET to UAP	0.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	0.00
Employees contribution payable	0.00
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	2600.00
Tax on pay in this employment	523.80
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	
Date of leaving this employment	
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	2600.00
Tax Total for year	523.80

Employer Name: Once In A Lifetime Ltd (Weekly)

Employee Stephen-James John O'Sullivan is employed for the whole year and earns £250.00 per week paid on a Thursday.
Mr O'Sullivan has a tax code of 0T and pays National Insurance under category D rate.

Staff Number	
Title	Mr
Surname	O'Sullivan
First Forename or Initial	Stephen-James
Second forename or initial	John
Address Line 1	L'Hermitage
Address Line 2	399B Chestnut Road
Address Line 3	Jesmond
Address Line 4	
Postcode	NE3
Date of birth	1950-05-05
Gender	
Final Tax Code	0T
Week 1 or Month 1 indicator	
NI Number	YS147852C
NIC table letter	D
Earnings to LEL	4940.00
Earning above LEL to ET	780.00
Earnings above ET to UAP	7280.00
Earnings above ET to UEL	0.00
Total of employee and employer conts	1305.72
Employees contribution payable	671.84
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	13000.00
Tax on pay in this employment	2600.00
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	
Date of leaving this employment	
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	13000.00
Tax Total for year	2600.00

Part 3 Checklist		
Q. 1	Have you sent an End of year summary (P14) or P38(s) for every person in your paid employment during the relevant tax year? If "No", please send a form P38A, Employer's Supplementary Return	no
Q. 2	Did you make any "free of tax" payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?	yes
Q. 3	So far as you know, did anyone else pay expenses, or in any way provide vouchers or benefits to any of your employees whilst they were employed by you during the year?	no
Q. 4a	Did anyone employed by a person or company outside the UK work for you in the UK for 30 or more days in a row?	yes
Q. 4b	If "Yes", have you included them in the list on this form or any continuation sheets?	no
Q. 5a	Have you paid any of an employee's pay to someone other than the employee, for example to a school?	no
Q. 5b	- If 'Yes', have you included this pay on their form P14 ?	
Q. 6	Are you a service company?	yes
Q. 6b	If 'Yes', have you operated the Intermediaries legislation (sometimes known as IR35) or the Managed Service Companies legislation?	no
Part 4	If you have a contracted-out pension scheme, enter your Employer's Contracted-out number (ECON) from your contracting-out certificate	E3567891A
Part 5	Employers certificate and declaration	
	I declare and certify that for the above tax year	
St. 1	Forms P14 End of Year Summary, for each employee or director for whom I was required to complete a form P11 Deductions Working Sheet,(or equivalent record) during the year,	yes
St. 2	completed form P38A Employer's Supplementary Returns	are due
St. 3	completed forms P11D and P11D(b) Returns of expenses payments, benefits and class 1a contributions	are not due
	CESSATION DATE	
	EMPLOYERS NAME	Once In A Lifetime Ltd
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2010-04-05
	COUNT OF P14s	6

Total NIC's	3	6797.10
Total Tax	6	10065.00
Advance received from HMRC to refund tax	7	0.00
Total Tax (6 + 7)	8	10065.00
Total NIC's/Tax (3 + 8)	9	16862.10
Total Student Loan Deductions	10	52.00
9 plus 10	11	16914.10
SSP Recovered	12	0.00
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
SPP Recovered	15	0.00
NIC Compensation on SPP	16	0.00
SAP Recovered	17	0.00
NIC Compensation on SAP	18	0.00
Total of boxes 12 to 18	19	0.00
Funding received from HMRC to pay SSP/SMP/SPP/SAP	20	0.00
19 minus 20	21	0.00
11 minus 21	22	16914.10
Deductions made from subcontractors	23	0.00
Amount Payable for the year 22 plus 23	24	16914.10
NIC's/Tax paid already	25	0.00
Tax free incentive payment	26	75.00
Now Payable 24 minus 25 and 26	27	16839.10
CIS deductions suffered	28	0.00
Revised amount now payable 27 minus 28	29	16839.10

Employer Name: Two-A-Penny Arcades (Monthly)

Employee Phillip-George D'Artay is employed for the whole year, earns £10,000.00 per month and is paid on the last day of the month.
This employee has a tax code of K1050 and pays National Insurance under category D rate.

Staff Number	500
Title	
Surname	D'Artay
First Forename or Initial	Phillip-George
Second forename or initial	John
Address Line 1	L'Artage
Address Line 2	11c Salters Avenue
Address Line 3	Gosforth
Address Line 4	
Postcode	NE5
Date of birth	1965-05-05
Gender	
Final Tax Code	K1050
Week 1 or Month 1 indicator	
NI Number	NE147876C
NIC table letter	D
Earnings to LEL	4944.00
Earning above LEL to ET	768.00
Earnings above ET to UAP	34332.00
Earnings above UAP to UEL	3828.00
Total of employee and employer conts	17727.36
Employees contribution payable	4397.28
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	120000.00
Tax on pay in this employment	44723.60
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	
Date of leaving this employment	
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	120000.00
Tax Total for year	44723.60

Employer Name: Two-A-Penny Arcades (Monthly)

Employee Victoria Gilroy-Mathers starts employment as a typist on 01/06/09, earns £1500.00 per month and is paid on the last day of the month.
Miss Gilroy-Mathers completes a P46-statement A, and is given the emergency tax code which is used for the remainder of the tax year. She pays National Insurance under category D rate. She also has Student Loan deductions.

Staff Number	501
Title	Miss
Surname	Gilroy-Mathers
First Forename or Initial	Victoria
Second forename or initial	J
Address Line 1	
Address Line 2	
Address Line 3	
Address Line 4	
Postcode	
Date of birth	
Gender	Female
Final Tax Code	647L
Week 1 or Month 1 indicator	
NI Number	WE159753A
NIC table letter	D
Earnings to LEL	4120.00
Earning above LEL to ET	640.00
Earnings above ET to UAP	10240.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	1860.50
Employees contribution payable	952.40
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	15000.00
Tax on pay in this employment	1704.00
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	2009-06-01
Date of leaving this employment	
Student Loan Deductions	220.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	15000.00
Tax Total for year	1704.00

Employer Name: Two-A-Penny Arcades (Monthly)

Employee James Graham commences employment on 01/05/09 and completes a P46 class 3. He earns £1000.00 per month paid on the last day of each month. He pays tax under code BR Month1 for the remainder of the tax year and pays National Insurance under category D rate.

Staff Number	502
Title	Mr
Surname	Graham
First Forename or Initial	James
Second forename or initial	
Address Line 1	1 Richards Street
Address Line 2	Hetton Le Hole
Address Line 3	Tyne and Wear
Address Line 4	
Postcode	DH6 7JK
Date of birth	1971-11-11
Gender	Male
Final Tax Code	BR
Week 1 or Month 1 indicator	X
NI Number	NX268798D
NIC table letter	D
Earnings to LEL	4532.00
Earning above LEL to ET	704.00
Earnings above ET to UAP	5764.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	1029.05
Employees contribution payable	530.64
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	11000.00
Tax on pay in this employment	2200.00
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	2009-05-01
Date of leaving this employment	
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	11000.00
Tax Total for year	2200.00

Employer Name: Two-A-Penny Arcades (Monthly)

Mr Javier Ingram commences employment as a Director on 06/04/09, completes a P46 class 2, earns £1000.00 per month paid at the end of the month.
 Mr Ingram is given the emergency tax code on a month 1 basis which is used throughout this employment. He pays National Insurance under category A rate on an annual basis. He leaves employment on 04/04/10.

Staff Number	519
Title	Mr
Surname	Ingram
First Forename or Initial	Javier
Second forename or initial	
Address Line 1	1 Carshalton Crescent
Address Line 2	Chelsea
Address Line 3	
Address Line 4	
Postcode	SW12 4TG
Date of birth	1963-09-21
Gender	Male
Final Tax Code	647L
Week 1 or Month 1 indicator	X
NI Number	NA128585(SPACE)
NIC table letter	A
Earnings to LEL	4940.00
Earning above LEL to ET	775.00
Earnings above ET to UAP	6285.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	1495.83
Employees contribution payable	691.35
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	12000.00
Tax on pay in this employment	1104.00
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	2009-04-06
Date of leaving this employment	2010-04-04
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	12000.00
Tax Total for year	1104.00

Employer Name: Two-A-Penny Arcades (Monthly)

Employee Kenneth Scantlebury is paid £200.00 per month in this employment on the last day of the month.
Mr Scantlebury pays National Insurance category A rate and has a final tax code of K1.

Staff Number	527
Title	Mr
Surname	Scantlebury
First Forename or Initial	Kenneth
Second forename or initial	
Address Line 1	Bin Roaming
Address Line 2	21 Station Street
Address Line 3	Leicester
Address Line 4	
Postcode	LR1
Date of birth	1946-03-29
Gender	Male
Final Tax Code	K1
Week 1 or Month 1 indicator	
NI Number	
NIC table letter	A
Earnings to LEL	0.00
Earning above LEL to ET	0.00
Earnings above ET to UAP	0.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	0.00
Employees contribution payable	0.00
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	2400.00
Tax on pay in this employment	483.80
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	
Date of leaving this employment	
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	2400.00
Tax Total for year	483.80

Employer Name: Two-A-Penny Arcades (Monthly)

Employee Dr P Van Boskamp is employed for the whole year and earns £1200.00 per month paid on the last day of the month.
Dr Van Boskamp has a tax code of BR and pays National Insurance under category D rate.

Staff Number	536
Title	Dr
Surname	Van Boskamp
First Forename or Initial	P
Second forename or initial	
Address Line 1	The Forge
Address Line 2	Houghton-Le-Spring
Address Line 3	Tyne & Wear
Address Line 4	
Postcode	DH3 5TL
Date of birth	1971-12-12
Gender	Male
Final Tax Code	BR
Week 1 or Month 1 indicator	
NI Number	NX234561B
NIC table letter	D
Earnings to LEL	4944.00
Earning above LEL to ET	768.00
Earnings above ET to UAP	8688.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	1566.60
Employees contribution payable	804.48
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	14400.00
Tax on pay in this employment	2880.00
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	
Date of leaving this employment	
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	14400.00
Tax Total for year	2880.00

Part 3 Checklist		
Q. 1	Have you sent an End of year summary (P14) or P38(s) for every person in your paid employment during the relevant tax year? If "No", please send a form P38A, Employer's Supplementary Return	no
Q. 2	Did you make any "free of tax" payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?	yes
Q. 3	So far as you know, did anyone else pay expenses, or in any way provide vouchers or benefits to any of your employees whilst they were employed by you during the year?	no
Q. 4a	Did anyone employed by a person or company outside the UK work for you in the UK for 30 or more days in a row?	yes
Q. 4b	If "Yes", have you included them in the list on this form or any continuation sheets?	no
Q. 5a	Have you paid any of an employee's pay to someone other than the employee, for example to a school?	no
Q. 5b	- If 'Yes', have you included this pay on their form P14 ?	
Q. 6	Are you a service company?	yes
Q. 6b	If 'Yes', have you operated the Intermediaries legislation (sometimes known as IR35) or the Managed Service Companies legislation?	no
Part 4	If you have a contracted-out pension scheme, enter your Employer's Contracted-out number (ECON) from your contracting-out certificate	E3567891A
Part 5	Employers certificate and declaration	
	I declare and certify that for the above tax year	
St. 1	Forms P14 End of Year Summary, for each employee or director for whom I was required to complete a form P11 Deductions Working Sheet,(or equivalent record) during the year,	yes
St. 2	completed form P38A Employer's Supplementary Returns	are due
St. 3	completed forms P11D and P11D(b) Returns of expenses payments, benefits and class 1a contributions	are not due
	CESSATION DATE	
	EMPLOYERS NAME	Two-A-Penny Arcades
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2010-04-05
	COUNT OF P14s	6

Total NIC's	3	23679.34
Total Tax	6	53095.40
Advance received from HMRC to refund tax	7	0.00
Total Tax (6 + 7)	8	53095.40
Total NIC's/Tax (3 + 8)	9	76774.74
Total Student Loan Deductions	10	220.00
9 plus 10	11	76994.74
SSP Recovered	12	0.00
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
SPP Recovered	15	0.00
NIC Compensation on SPP	16	0.00
SAP Recovered	17	0.00
NIC Compensation on SAP	18	0.00
Total of boxes 12 to 18	19	0.00
Funding received from HMRC to pay SSP/SMP/SPP/SAP	20	0.00
19 minus 20	21	0.00
11 minus 21	22	76994.74
Deductions made from subcontractors	23	0.00
Amount Payable for the year 22 plus 23	24	76994.74
NIC's/Tax paid already	25	0.00
Tax free incentive payment	26	75.00
Now Payable 24 minus 25 and 26	27	76919.74
CIS deductions suffered	28	0.00
Revised amount now payable 27 minus 28	29	76919.74

Employer Name: Three's a Crowd Catering Co. (Monthly)

Employed for the whole of the tax year, Carol Anderson is paid £2000 per month, on the last day of each month. Mrs Anderson has a final tax code of 399L and pays National Insurance under category E rate throughout the year with Student Loan deductions being re-paid at £67.00 per month.

Mrs Anderson's circumstances change when she receives 12 weeks SMP between the dates of 03/05/09 until 25/07/09. For the period 03/05/09 to 13/06/09 Mrs Anderson is paid 6 weeks SMP at the earnings rate. For the period 14/06/09 to 25/07/09 Mrs Anderson is paid 6 weeks SMP at the standard rate.

When SMP is paid the monthly salary is reduced by the amount of SMP paid so that the employee receives the same amount of money in each month (i.e "2000.00).

The results are calculated paying SMP in full weeks and the number of weeks SMP paid in each months salary is as follows: May - 4 weeks at the earnings rate, June - 2 weeks at the earnings rate and 2 weeks at the standard rate, July - 4 weeks at the standard rate. SMP totals may vary if software calculates SMP using a different payment method such as part weeks using a daily rate.

Staff Number	600100
Title	Mrs
Surname	Anderson
First Forename or Initial	Carol
Second forename or initial	
Address Line 1	
Address Line 2	
Address Line 3	
Address Line 4	
Postcode	
Date of birth	
Gender	Female
Final Tax Code	399L
Week 1 or Month 1 indicator	
NI Number	JC298484D
NIC table letter	E
Earnings to LEL	4944.00
Earning above LEL to ET	768.00
Earnings above ET to UAP	18288.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	2522.64
Employees contribution payable	886.92
SCON	
SSP	0.00
SMP	3230.70
SAP	0.00
SPP	0.00
Pay in this employment	24000.00
Tax on pay in this employment	4000.20
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	
Date of leaving this employment	
Student Loan Deductions	804.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	24000.00
Tax Total for year	4000.20

Employer Name: Three's a Crowd Catering Co. (Monthly)

Barbara Blair has been employed for the whole of the tax year, paid £640.00 per month on the last day of each month. Ms Blair has a final tax code of 490L and pays National Insurance at category J rate throughout the year.

Barbara Blair's circumstances change when she receives SAP for 39 weeks from 06/04/09 to 03/01/10.

When SAP is paid the monthly salary is reduced by the amount of SAP paid so that Mrs Blair receives the same amount of money in each month (i.e £640.00). The number of weeks SAP paid in each months salary is as follows; April 3 weeks SAP, May 5 weeks SAP, June 4 weeks SAP, July 4 weeks SAP, August 5 weeks SAP, Sept 4 weeks SAP, October 4 weeks SAP, November 5 weeks SAP, Dec 4 weeks SAP & January 1 week SAP.

Staff Number	600101
Title	Ms
Surname	Blair
First Forename or Initial	Barbara
Second forename or initial	
Address Line 1	23 Ashworth Street
Address Line 2	Rowley Station
Address Line 3	Dunston
Address Line 4	Tyne and Wear
Postcode	NE2
Date of birth	
Gender	Female
Final Tax Code	490L
Week 1 or Month 1 indicator	
NI Number	SX384209[space]
NIC table letter	J
Earnings to LEL	4944.00
Earning above LEL to ET	768.00
Earnings above ET to UAP	1968.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	271.56
Employees contribution payable	19.68
SCON	
SSP	0.00
SMP	0.00
SAP	4799.34
SPP	0.00
Pay in this employment	7680.00
Tax on pay in this employment	554.00
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	
Date of leaving this employment	
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	7680.00
Tax Total for year	554.00

Employer Name: Three's a Crowd Catering Co. (Monthly)

Mr Harry Shepherd is employed for the whole of the tax year and is paid £600.19 monthly on the last day of the month.

Mr Harry Shepherd has a final tax code of 490L and pays National Insurance under category D rate throughout the year.

Mr Shepherds circumstances change and he receives 2 weeks SPP at the weekly rate of £123.06 for the period 07/09/09 to 20/09/09.

When SPP is paid the monthly salary is reduced by the amount of SPP paid so that Harry Shepherd receives the same amount in each month (i.e £600.19).

Staff Number	600102
Title	Mr
Surname	Shepherd
First Forename or Initial	Harry
Second forename or initial	
Address Line 1	23 Manchester Road
Address Line 2	Swansea
Address Line 3	
Address Line 4	
Postcode	SW1A 1AA
Date of birth	1956-12-31
Gender	Male
Final Tax Code	490L
Week 1 or Month 1 indicator	
NI Number	WA489444C
NIC table letter	D
Earnings to LEL	4944.00
Earning above LEL to ET	768.00
Earnings above ET to UAP	1490.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	234.96
Employees contribution payable	127.80
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	246.12
Pay in this employment	7202.28
Tax on pay in this employment	458.60
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	
Date of leaving this employment	
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	7202.28
Tax Total for year	458.60

Part 3 Checklist		
Q. 1	Have you sent a form P14, End of year summary or completed a retained a form P38(s), <i>Student employees</i> for every person in your paid employment, either on a casual basis or otherwise, during the tax year shown on the front of this form?If "No", please send a form P38A, Employer's Supplementary Return	yes
Q. 2	Did you make any "free of tax" payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?	no
Q. 3	So far as you know, did anyone else pay expenses, or in any way provide vouchers or benefits to any of your employees whilst they were employed by you during the year?	yes
Q. 4a	Did anyone employed by a person or company outside the UK work for you in the UK for 30 or more days in a row?	yes
Q. 4b	If "Yes", have you included them in the list on this form or any continuation sheets?	no
Q. 5a	Have you paid any of an employee's pay to someone other than the employee, for example to a school?	no
Q. 5b	- If 'Yes', have you included this pay on their form P14 ?	
Q. 6	Are you a service company?	no
Q. 6b	If 'Yes', have you operated the Intermediaries legislation (sometimes known as IR35) or the Managed Service Companies legislation?	
Part 4	If you have a contracted-out pension scheme, enter your Employer's Contracted-out number (ECON) from your contracting-out certificate	E3567891A
Part 5	Employers certificate and declaration	
	I declare and certify that for the above tax year	
St. 1	Forms P14 End of Year Summary, for each employee or director for whom I was required to complete a form P11 Deductions Working Sheet,(or equivalent record) during the year,	yes
St. 2	completed form P38A Employer's Supplementary Returns	are not due
St. 3	completed forms P11D and P11D(b) Returns of expenses payments, benefits and class 1a contributions	are not due
	CESSATION DATE	
	EMPLOYERS NAME	Three's a Crowd Catering Co.
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2010-04-05
	COUNT OF P14s	3

Total NIC's	3	3029.16
Total Tax	6	5012.80
Advance received from HMRC to refund tax	7	0.00
Total Tax (6 + 7)	8	5012.80
Total NIC's/Tax (3 + 8)	9	8041.96
Total Student Loan Deductions	10	804.00
9 plus 10	11	8845.96
SSP Recovered	12	0.00
SMP Recovered	13	3230.70
NIC Compensation on SMP	14	145.41
SPP Recovered	15	246.12
NIC Compensation on SPP	16	11.08
SAP Recovered	17	4799.34
NIC Compensation on SAP	18	216.03
Total of boxes 12 to 18	19	8648.68
Funding received from HMRC to pay SSP/SMP/SPP/SAP	20	0.00
19 minus 20	21	8648.68
11 minus 21	22	197.28
Deductions made from subcontractors	23	0.00
Amount Payable for the year 22 plus 23	24	197.28
NIC's/Tax paid already	25	0.00
Tax free incentive payment	26	0.00
Now Payable 24 minus 25 and 26	27	197.28
CIS deductions suffered	28	0.00
Revised amount now payable 27 minus 28	29	197.28

This P35 has been calculated with Small Employers Relief

Total NIC's	3	3029.16
Total Tax	6	5012.80
Advance received from HMRC to refund tax	7	0.00
Total Tax (6 + 7)	8	5012.80
Total NIC's/Tax (3 + 8)	9	8041.96
Total Student Loan Deductions	10	804.00
9 plus 10	11	8845.96
SSP Recovered	12	0.00
SMP Recovered	13	2972.26
NIC Compensation on SMP	14	0.00
SPP Recovered	15	226.44
NIC Compensation on SPP	16	0.00
SAP Recovered	17	4415.46
NIC Compensation on SAP	18	0.00
Total of boxes 12 to 18	19	7614.16
Funding received from HMRC to pay SSP/SMP/SPP/SAP	20	0.00
19 minus 20	21	7614.16
11 minus 21	22	1231.80
Deductions made from subcontractors	23	0.00
Amount Payable for the year 22 plus 23	24	1231.80
NIC's/Tax paid already	25	0.00
Tax free incentive payment	26	0.00
Now Payable 24 minus 25 and 26	27	1231.80
CIS deductions suffered	28	0.00
Revised amount now payable 27 minus 28	29	1231.80

This P35 has been calculated without Small Employers Relief

Employer Name: Four & Sons Ltd (Monthly)

Employed for the whole of the tax year, Becky Carlton Smythe is paid £850 per month on the last day of the month.

Mrs Carlton Smythe has a final tax code of 423L on a month 1 basis and pays National Insurance under a variety of codes through the year.

Months 1 - 4 she pays National Insurance under category G.

Months 5 - 9 she revokes her reduced rate election and pays National Insurance under category F.

Months 10 - 12 she reaches pensionable age and pays National Insurance under category C.

Staff Number	CAR278		
Title	Mrs		
Surname	Carlton Smythe		
First Forename or Initial	Becky		
Second forename or initial			
Address Line 1	365 Durham Road		
Address Line 2	Low Fell		
Address Line 3	Gateshead		
Address Line 4	Tyne & Wear		
Postcode	NE95AL		
Date of birth	1950-01-01		
Gender	Female		
Final Tax Code	423L		
Week 1 or Month 1 indicator	X		
NI Number	YH025458[space]		
NIC table letter	G	F	C
Earnings to LEL	1648.00	2060.00	1236.00
Earning above LEL to ET	256.00	320.00	192.00
Earnings above ET to UAP	1496.00	1870.00	1122.00
Earnings above UAP to UEL	0.00	0.00	0.00
Total of employee and employer conts	239.52	379.40	143.61
Employees contribution payable	72.56	170.70	0.00
SCON	S1234567N	S1234567N	
SSP	0.00		
SMP	0.00		
SAP	0.00		
SPP	0.00		
Pay in this employment	10200.00		
Tax on pay in this employment	1190.40		
Pay in previous employment	0.00		
Tax in previous employment	0.00		
Date of starting the employment			
Date of leaving this employment			
Student Loan Deductions	0.00		
Employees contributions to Widows and Orphans	0.00		
Week 53, 54 or 56 indicator			
Pay Total for year	10200.00		
Tax Total for year	1190.40		

Employer Name: Four & Sons Ltd (Monthly)

Employee G Ferreday joined the company on 01/06/09 and resigns on 31/12/09.

He is paid £900.00 monthly on the last day of the month, he pays tax on code 256T on a month 1 basis and pays National Insurance under category D rate.

He brings a P45 part 3 from his previous employer, as follows:

Tax Code at date of leaving - 256T (X)

Date of leaving - 28/05/09

Emp Ref: 999/X1000

Staff Number	FER279
Title	
Surname	Ferreday
First Forename or Initial	G
Second forename or initial	
Address Line 1	
Address Line 2	
Address Line 3	
Address Line 4	
Postcode	
Date of birth	1966-02-11
Gender	
Final Tax Code	256T
Week 1 or Month 1 indicator	X
NI Number	NH234733A
NIC table letter	D
Earnings to LEL	2884.00
Earning above LEL to ET	448.00
Earnings above ET to UAP	2968.00
Earnings above ET to UEL	0.00
Total of employee and employer conts	525.35
Employees contribution payable	271.88
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	6300.00
Tax on pay in this employment	959.00
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	2009-06-01
Date of leaving this employment	2009-12-31
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	6300.00
Tax Total for year	959.00

Employer Name: Four & Sons Ltd (Monthly)

Employee G Ferreday previously worked with the company rejoins on 01/02/10 but leaves again on 28/02/10. His job title is Graphic designer. He is paid £1200.00 monthly on the last day of the month, pays tax on code 256L and pays National Insurance under category D rate. The P45 part3 details from his previous employment are as follows :-

Tax Code at date of leaving – 256L Month Number – 10
 Total pay to date – £15591.00 Total tax to date – £6290.00
 Date of leaving - 31/01/10 Emp Ref: 267/A199

As the previous tax figure is incorrect according to the tax tables, the new employer re-calculates the figure to be 2690.00 and uses this figure in the P11.

Staff Number	FER280
Title	
Surname	Ferreday
First Forename or Initial	G
Second forename or initial	
Address Line 1	
Address Line 2	
Address Line 3	
Address Line 4	
Postcode	
Date of birth	1966-02-11
Gender	
Final Tax Code	256L
Week 1 or Month 1 indicator	
NI Number	NH234733A
NIC table letter	D
Earnings to LEL	412.00
Earning above LEL to ET	64.00
Earnings above ET to UAP	724.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	130.55
Employees contribution payable	67.04
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	1200.00
Tax on pay in this employment	197.20
Pay in previous employment	15591.00
Tax in previous employment	2690.00
Date of starting the employment	2010-02-01
Date of leaving this employment	2010-02-28
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	16791.00
Tax Total for year	2887.20

Part 3 Checklist		
Q. 1	Have you sent an End of year summary (P14) or P38(s) for every person in your paid employment during the relevant tax year? If "No", please send a form P38A, Employer's Supplementary Return	yes
Q. 2	Did you make any "free of tax" payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?	no
Q. 3	So far as you know, did anyone else pay expenses, or in any way provide vouchers or benefits to any of your employees whilst they were employed by you during the year?	yes
Q. 4a	Did anyone employed by a person or company outside the UK work for you in the UK for 30 or more days in a row?	no
Q. 4b	If "Yes", have you included them in the list on this form or any continuation sheets?	
Q. 5a	Have you paid any of an employee's pay to someone other than the employee, for example to a school?	no
Q. 5b	- If 'Yes', have you included this pay on their form P14 ?	
Q. 6	Are you a service company?	yes
Q. 6b	If 'Yes', have you operated the Intermediaries legislation (sometimes known as IR35) or the Managed Service Companies legislation?	no
Part 4	If you have a contracted-out pension scheme, enter your Employer's Contracted-out number (ECON) from your contracting-out certificate	E3567891A
Part 5	Employers certificate and declaration	
	I declare and certify that for the above tax year	
St. 1	Forms P14 End of Year Summary, for each employee or director for whom I was required to complete a form P11 Deductions Working Sheet,(or equivalent record) during the year,	yes
St. 2	completed form P38A Employer's Supplementary Returns	are not due
St. 3	completed forms P11D and P11D(b) Returns of expenses payments, benefits and class 1a contributions	are not due
	CESSATION DATE	
	EMPLOYERS NAME	Four & Sons Ltd
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2010-04-05
	COUNT OF P14s	3

Total NIC's	3	1418.43
Total Tax	6	2346.60
Advance received from HMRC to refund tax	7	0.00
Total Tax (6 + 7)	8	2346.60
Total NIC's/Tax (3 + 8)	9	3765.03
Total Student Loan Deductions	10	0.00
9 plus 10	11	3765.03
SSP Recovered	12	0.00
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
SPP Recovered	15	0.00
NIC Compensation on SPP	16	0.00
SAP Recovered	17	0.00
NIC Compensation on SAP	18	0.00
Total of boxes 12 to 18	19	0.00
Funding received from HMRC to pay SSP/SMP/SPP/SAP	20	0.00
19 minus 20	21	0.00
11 minus 21	22	3765.03
Deductions made from subcontractors	23	0.00
Amount Payable for the year 22 plus 23	24	3765.03
NIC's/Tax paid already	25	0.00
Tax free incentive payment	26	0.00
Now Payable 24 minus 25 and 26	27	3765.03
CIS deductions suffered	28	0.00
Revised amount now payable 27 minus 28	29	3765.03

Employer Name: Five & Dime Ltd (Weekly)

Employee Barry Carter is employed for the whole tax year and is paid £168.35 weekly on a Monday.
 His final tax code is 45L and pays National Insurance under category "A" rate.
 Mr Carter's first pay day is 06/04/09 and his final pay day is 05/04/10, this means he has 53 pay days in the tax year.

Staff Number	012/11
Title	Mr
Surname	Carter
First Forename or Initial	Barry
Second forename or initial	
Address Line 1	
Address Line 2	
Address Line 3	
Address Line 4	
Postcode	
Date of birth	1958-02-14
Gender	Male
Final Tax Code	45L
Week 1 or Month 1 indicator	
NI Number	JE144501D
NIC table letter	A
Earnings to LEL	5035.00
Earning above LEL to ET	795.00
Earnings above ET to UAP	3092.00
Earnings above ET to UEL	0.00
Total of employee and employer conts	736.17
Employees contribution payable	340.26
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	8922.55
Tax on pay in this employment	1690.80
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	
Date of leaving this employment	
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	53
Pay Total for year	8922.55
Tax Total for year	1690.80

Part 3 Checklist		
Q. 1	Have you sent an End of year summary (P14) or P38(s) for every person in your paid employment during the relevant tax year? If "No", please send a form P38A, Employer's Supplementary Return	no
Q. 2	Did you make any "free of tax" payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?	no
Q. 3	So far as you know, did anyone else pay expenses, or in any way provide vouchers or benefits to any of your employees whilst they were employed by you during the year?	no
Q. 4a	Did anyone employed by a person or company outside the UK work for you in the UK for 30 or more days in a row?	yes
Q. 4b	If "Yes", have you included them in the list on this form or any continuation sheets?	yes
Q. 5a	Have you paid any of an employee's pay to someone other than the employee, for example to a school?	no
Q. 5b	- If 'Yes', have you included this pay on their form P14 ?	
Q. 6	Are you a service company?	yes
Q. 6b	If 'Yes', have you operated the Intermediaries legislation (sometimes known as IR35) or the Managed Service Companies legislation?	no
Part 4	If you have a contracted-out pension scheme, enter your Employer's Contracted-out number (ECON) from your contracting-out certificate	
Part 5	Employers certificate and declaration	
	I declare and certify that for the above tax year	
St. 1	Forms P14 End of Year Summary, for each employee or director for whom I was required to complete a form P11 Deductions Working Sheet,(or equivalent record) during the year,	yes
St. 2	completed form P38A Employer's Supplementary Returns	are due
St. 3	completed forms P11D and P11D(b) Returns of expenses payments, benefits and class 1a contributions	are due
	CESSATION DATE	
	EMPLOYERS NAME	Five & Dime Ltd
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2010-04-05
	COUNT OF P14s	1

Total NIC's	3	736.17
Total Tax	6	1690.80
Advance received from HMRC to refund tax	7	1000.00
Total Tax (6 + 7)	8	2690.80
Total NIC's/Tax (3 + 8)	9	3426.97
Total Student Loan Deductions	10	0.00
9 plus 10	11	3426.97
SSP Recovered	12	0.00
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
SPP Recovered	15	0.00
NIC Compensation on SPP	16	0.00
SAP Recovered	17	0.00
NIC Compensation on SAP	18	0.00
Total of boxes 12 to 18	19	0.00
Funding received from HMRC to pay SSP/SMP/SPP/SAP	20	0.00
19 minus 20	21	0.00
11 minus 21	22	3426.97
Deductions made from subcontractors	23	0.00
Amount Payable for the year 22 plus 23	24	3426.97
NIC's/Tax paid already	25	0.00
Tax free incentive payment	26	0.00
Now Payable 24 minus 25 and 26	27	3426.97
CIS deductions suffered	28	0.00
Revised amount now payable 27 minus 28	29	3426.97

Employer Name: Sixsmith & Partners (Fortnightly)

Benjamin Carlsson is employed for the whole tax year.

He is paid £300 fortnightly on a Monday and his first pay day is 06/04/09 with his final pay day being 05/04/10.

He pays National Insurance category A rate and pays his tax under code 450L.

There are 27 pay periods in the tax year.

Staff Number	135/106
Title	
Surname	Carlsson
First Forename or Initial	Benjamin
Second forename or initial	
Address Line 1	The Ranch
Address Line 2	
Address Line 3	
Address Line 4	
Postcode	HP3 3YF
Date of birth	1981-05-10
Gender	Male
Final Tax Code	450L
Week 1 or Month 1 indicator	
NI Number	
NIC table letter	A
Earnings to LEL	5130.00
Earning above LEL to ET	810.00
Earnings above ET to UAP	2160.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	514.08
Employees contribution payable	237.60
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	8100.00
Tax on pay in this employment	683.20
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	
Date of leaving this employment	
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	54
Pay Total for year	8100.00
Tax Total for year	683.20

Part 3 Checklist		
Q. 1	Have you sent an End of year summary (P14) or P38(s) for every person in your paid employment during the relevant tax year? If "No", please send a form P38A, Employer's Supplementary Return	yes
Q. 2	Did you make any "free of tax" payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?	no
Q. 3	So far as you know, did anyone else pay expenses, or in any way provide vouchers or benefits to any of your employees whilst they were employed by you during the year?	no
Q. 4a	Did anyone employed by a person or company outside the UK work for you in the UK for 30 or more days in a row?	yes
Q. 4b	If "Yes", have you included them in the list on this form or any continuation sheets?	yes
Q. 5a	Have you paid any of an employee's pay to someone other than the employee, for example to a school?	no
Q. 5b	- If 'Yes', have you included this pay on their form P14 ?	
Q. 6	Are you a service company?	yes
Q. 6b	If 'Yes', have you operated the Intermediaries legislation (sometimes known as IR35) or the Managed Service Companies legislation?	no
Part 4	If you have a contracted-out pension scheme, enter your Employer's Contracted-out number (ECON) from your contracting-out certificate	
Part 5	Employers certificate and declaration	
	I declare and certify that for the above tax year	
St. 1	Forms P14 End of Year Summary, for each employee or director for whom I was required to complete a form P11 Deductions Working Sheet,(or equivalent record) during the year,	yes
St. 2	completed form P38A Employer's Supplementary Returns	are not due
St. 3	completed forms P11D and P11D(b) Returns of expenses payments, benefits and class 1a contributions	are not due
	CESSATION DATE	
	EMPLOYERS NAME	Sixsmith & Partners
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2010-04-05
	COUNT OF P14s	1

Total NIC's	3	514.08
Total Tax	6	683.20
Advance received from HMRC to refund tax	7	1000.00
Total Tax (6 + 7)	8	1,683.20
Total NIC's/Tax (3 + 8)	9	2197.28
Total Student Loan Deductions	10	0.00
9 plus 10	11	2197.28
SSP Recovered	12	0.00
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
SPP Recovered	15	0.00
NIC Compensation on SPP	16	0.00
SAP Recovered	17	0.00
NIC Compensation on SAP	18	0.00
Total of boxes 12 to 18	19	0.00
Funding received from HMRC to pay SSP/SMP/SPP/SAP	20	0.00
19 minus 20	21	0.00
11 minus 21	22	2197.28
Deductions made from subcontractors	23	0.00
Amount Payable for the year 22 plus 23	24	2197.28
NIC's/Tax paid already	25	0.00
Tax free incentive payment	26	0.00
Now Payable 24 minus 25 and 26	27	2197.28
CIS deductions suffered	28	0.00
Revised amount now payable 27 minus 28	29	2197.28

Employer Name: Seventh Heaven Beauty Parlour (4-weekly)

Employee Jenny Jane Hardcastle is employed the whole tax year and is paid £1200.00 four-weekly on a Monday.

She pays tax under tax code 471L and pays National Insurance category A rate.

Jenny Hardcastle's first pay day is 06/04/09 and her final pay day is 05/04/10.

There are 14 pay periods in the tax year.

Staff Number	237-114
Title	
Surname	Hardcastle
First Forename or Initial	Jenny
Second forename or initial	Jane
Address Line 1	Peartree Cottage
Address Line 2	Leafy Lane
Address Line 3	Ambridge
Address Line 4	
Postcode	AB27 2TF
Date of birth	1956-08-07
Gender	Female
Final Tax Code	471L
Week 1 or Month 1 indicator	
NI Number	ZA159753A
NIC table letter	A
Earnings to LEL	5320.00
Earning above LEL to ET	840.00
Earnings above ET to UAP	10640.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	2532.32
Employees contribution payable	1170.40
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	16800.00
Tax on pay in this employment	2343.60
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	
Date of leaving this employment	
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	56
Pay Total for year	16800.00
Tax Total for year	2343.60

Part 3 Checklist		
Q. 1	Have you sent an End of year summary (P14) or P38(s) for every person in your paid employment during the relevant tax year? If "No", please send a form P38A, Employer's Supplementary Return	yes
Q. 2	Did you make any "free of tax" payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?	no
Q. 3	So far as you know, did anyone else pay expenses, or in any way provide vouchers or benefits to any of your employees whilst they were employed by you during the year?	no
Q. 4a	Did anyone employed by a person or company outside the UK work for you in the UK for 30 or more days in a row?	no
Q. 4b	If "Yes", have you included them in the list on this form or any continuation sheets?	
Q. 5a	Have you paid any of an employee's pay to someone other than the employee, for example to a school?	yes
Q. 5b	- If 'Yes', have you included this pay on their form P14 ?	yes
Q. 6	Are you a service company?	no
Q. 6b	If 'Yes', have you operated the Intermediaries legislation (sometimes known as IR35) or the Managed Service Companies legislation?	
Part 4	If you have a contracted-out pension scheme, enter your Employer's Contracted-out number (ECON) from your contracting-out certificate	
Part 5	Employers certificate and declaration	
	I declare and certify that for the above tax year	
St. 1	Forms P14 End of Year Summary, for each employee or director for whom I was required to complete a form P11 Deductions Working Sheet,(or equivalent record) during the year,	yes
St. 2	completed form P38A Employer's Supplementary Returns	are not due
St. 3	completed forms P11D and P11D(b) Returns of expenses payments, benefits and class 1a contributions	are not due
	CESSATION DATE	
	EMPLOYERS NAME	Seventh Heaven Beauty Parlour
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2010-04-05
	COUNT OF P14s	1

Total NIC's	3	2532.32
Total Tax	6	2343.60
Advance received from HMRC to refund tax	7	0.00
Total Tax (6 + 7)	8	2343.60
Total NIC's/Tax (3 + 8)	9	4875.92
Total Student Loan Deductions	10	0.00
9 plus 10	11	4875.92
SSP Recovered	12	0.00
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
SPP Recovered	15	0.00
NIC Compensation on SPP	16	0.00
SAP Recovered	17	0.00
NIC Compensation on SAP	18	0.00
Total of boxes 12 to 18	19	0.00
Funding received from HMRC to pay SSP/SMP/SPP/SAP	20	0.00
19 minus 20	21	0.00
11 minus 21	22	4875.92
Deductions made from subcontractors	23	0.00
Amount Payable for the year 22 plus 23	24	4875.92
NIC's/Tax paid already	25	3000.00
Tax free incentive payment	26	0.00
Now Payable 24 minus 25 and 26	27	1875.92
CIS deductions suffered	28	0.00
Revised amount now payable 27 minus 28	29	1875.92

Employer Name: Eight Bond Street Accts (Monthly)

Employee William Jones was employed until the day of his death on 31/05/09
 This employee was paid £440.00 monthly on the last day of the month and tax code of NT was operated.
 William Jones also paid National Insurance category D rate throughout the year.
 The recorded date of leaving for payroll records is recorded as 31/05/09.

N.B. The employer was not aware of the employees death until after the payroll run had taken place.

Staff Number	00126
Title	
Surname	Jones
First Forename or Initial	William
Second forename or initial	
Address Line 1	Sanndown Grange
Address Line 2	Stancliffe Road West
Address Line 3	Leeds
Address Line 4	
Postcode	LS12 4JY
Date of birth	1956-11-30
Gender	Male
Final Tax Code	NT
Week 1 or Month 1 indicator	X
NI Number	WA787830D
NIC table letter	D
Earnings to LEL	824.00
Earning above LEL to ET	56.00
Earnings above ET to UAP	0.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	-2.98
Employees contribution payable	0.00
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	880.00
Tax on pay in this employment	0.00
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	
Date of leaving this employment	2009-05-31
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	880.00
Tax Total for year	0.00

Employer Name: Eight Bond Street Accts (Monthly)

Darren Platt starts work on 01/02/10 and is paid on the last day of the month. He brought a P45(3) with him when he started with this employer. He receives £400.00 per month and receives 2 months full pay in this employment.

His tax code in this employment is 453L and he pays National Insurance under category A rate.

The P45 part3 details from his previous employment are as follows :-

Tax Code at date of leaving – 453L Month Number – 10
 Total pay to date – 20000.00 Total tax to date – 3243.40
 Date of leaving 30/01/10 Emp Ref: 201 /C109

He leaves this employment 05/04/2010

Staff Number	00973
Title	
Surname	Platt
First Forename or Initial	Darren
Second forename or initial	
Address Line 1	
Address Line 2	
Address Line 3	
Address Line 4	
Postcode	
Date of birth	1972-08-12
Gender	Male
Final Tax Code	453L
Week 1 or Month 1 indicator	
NI Number	NY582307A
NIC table letter	A
Earnings to LEL	0.00
Earning above LEL to ET	0.00
Earnings above ET to UAP	0.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	0.00
Employees contribution payable	0.00
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	800.00
Tax on pay in this employment	8.80
Pay in previous employment	20000.00
Tax in previous employment	3243.40
Date of starting the employment	2010-02-01
Date of leaving this employment	2010-04-05
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	20800.00
Tax Total for year	3252.20

Part 3 Checklist		
Q. 1	Have you sent an End of year summary (P14) or P38(s) for every person in your paid employment during the relevant tax year? If "No", please send a form P38A, Employer's Supplementary Return	yes
Q. 2	Did you make any "free of tax" payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?	no
Q. 3	So far as you know, did anyone else pay expenses, or in any way provide vouchers or benefits to any of your employees whilst they were employed by you during the year?	no
Q. 4a	Did anyone employed by a person or company outside the UK work for you in the UK for 30 or more days in a row?	no
Q. 4b	If "Yes", have you included them in the list on this form or any continuation sheets?	
Q. 5a	Have you paid any of an employee's pay to someone other than the employee, for example to a school?	no
Q. 5b	- If 'Yes', have you included this pay on their form P14 ?	
Q. 6	Are you a service company?	yes
Q. 6b	If 'Yes', have you operated the Intermediaries legislation (sometimes known as IR35) or the Managed Service Companies legislation?	yes
Part 4	If you have a contracted-out pension scheme, enter your Employer's Contracted-out number (ECON) from your contracting-out certificate	E3567891A
Part 5	Employers certificate and declaration	
	I declare and certify that for the above tax year	
St. 1	Forms P14 End of Year Summary, for each employee or director for whom I was required to complete a form P11 Deductions Working Sheet,(or equivalent record) during the year,	yes
St. 2	completed form P38A Employer's Supplementary Returns	are not due
St. 3	completed forms P11D and P11D(b) Returns of expenses payments, benefits and class 1a contributions	are not due
	CESSATION DATE	
	EMPLOYERS NAME	Eight Bond Street Accts
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2010-04-05
	COUNT OF P14s	2

Total NIC's	3	-2.98
Total Tax	6	8.80
Advance received from HMRC to refund tax	7	0.00
Total Tax (6 + 7)	8	8.80
Total NIC's/Tax (3 + 8)	9	5.82
Total Student Loan Deductions	10	0.00
9 plus 10	11	5.82
SSP Recovered	12	0.00
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
SPP Recovered	15	0.00
NIC Compensation on SPP	16	0.00
SAP Recovered	17	0.00
NIC Compensation on SAP	18	0.00
Total of boxes 12 to 18	19	0.00
Funding received from HMRC to pay SSP/SMP/SPP/SAP	20	0.00
19 minus 20	21	0.00
11 minus 21	22	5.82
Deductions made from subcontractors	23	0.00
Amount Payable for the year 22 plus 23	24	5.82
NIC's/Tax paid already	25	0.00
Tax free incentive payment	26	125.25
Now Payable 24 minus 25 and 26	27	-119.43
CIS deductions suffered	28	0.00
Revised amount now payable 27 minus 28	29	-119.43

Employer Name: Nine Pins Bowling (Monthly)

Employed for the whole tax year, Philomena May Fielding-Smyth earns £1000.00 per month and is paid on the last day of the month.
 This employee pays a tax code of 500T on a Month 1 basis and pays National Insurance under category B rate throughout the year.
 During the year this employee is paid Statutory Sick Pay weeks from the 29/06/09 to 28/08/09 inclusive totalling £664.86. When SSP is paid the monthly salary is reduced by the amount of SSP paid so that she receives the same amount of money each month (i.e £1000.00 per month).
 Employee has a 5 day working pattern (Mon-Fri). Employee is taken ill on Monday 29/06/09. It is assumed that the period of sickness is not linked to a previous PIW.
 This results in the following ;

Staff Number	012-32
Title	
Surname	Fielding-Smyth
First Forename or Initial	Philomena
Second forename or initial	May
Address Line 1	
Address Line 2	
Address Line 3	
Address Line 4	
Postcode	
Date of birth	1958-10-21
Gender	Female
Final Tax Code	500T
Week 1 or Month 1 indicator	X
NI Number	WE340204C
NIC table letter	B
Earnings to LEL	4944.00
Earning above LEL to ET	768.00
Earnings above ET to UAP	6288.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	1109.76
Employees contribution payable	304.92
SCON	
SSP	664.86
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	12000.00
Tax on pay in this employment	1396.80
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	
Date of leaving this employment	
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	12000.00
Tax Total for year	1396.80

Part 3 Checklist		
Q. 1	Have you sent an End of year summary (P14) or P38(s) for every person in your paid employment during the relevant tax year? If "No", please send a form P38A, Employer's Supplementary Return	yes
Q. 2	Did you make any "free of tax" payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?	no
Q. 3	So far as you know, did anyone else pay expenses, or in any way provide vouchers or benefits to any of your employees whilst they were employed by you during the year?	no
Q. 4a	Did anyone employed by a person or company outside the UK work for you in the UK for 30 or more days in a row?	no
Q. 4b	If "Yes", have you included them in the list on this form or any continuation sheets?	
Q. 5a	Have you paid any of an employee's pay to someone other than the employee, for example to a school?	no
Q. 5b	- If 'Yes', have you included this pay on their form P14 ?	
Q. 6	Are you a service company?	no
Q. 6b	If 'Yes', have you operated the Intermediaries legislation (sometimes known as IR35) or the Managed Service Companies legislation?	
Part 4	If you have a contracted-out pension scheme, enter your Employer's Contracted-out number (ECON) from your contracting-out certificate	ECON E3567891A
Part 5	Employers certificate and declaration	
	I declare and certify that for the above tax year	
St. 1	Forms P14 End of Year Summary, for each employee or director for whom I was required to complete a form P11 Deductions Working Sheet,(or equivalent record) during the year,	yes
St. 2	completed form P38A Employer's Supplementary Returns	are not due
St. 3	completed forms P11D and P11D(b) Returns of expenses payments, benefits and class 1a contributions	are due
	CESSATION DATE	
	EMPLOYERS NAME	Nine Pins Bowling
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2010-04-05
	COUNT OF P14s	1

Total NIC's	3	1109.76
Total Tax	6	1396.80
Advance received from HMRC to refund tax	7	0.00
Total Tax (6 + 7)	8	1396.80
Total NIC's/Tax (3 + 8)	9	2506.56
Total Student Loan Deductions	10	0.00
9 plus 10	11	2506.56
SSP Recovered	12	640.82
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
SPP Recovered	15	0.00
NIC Compensation on SPP	16	0.00
SAP Recovered	17	0.00
NIC Compensation on SAP	18	0.00
Total of boxes 12 to 18	19	640.82
Funding received from HMRC to pay SSP/SMP/SPP/SAP	20	264.00
19 minus 20	21	376.82
11 minus 21	22	2129.74
Deductions made from subcontractors	23	0.00
Amount Payable for the year 22 plus 23	24	2129.74
NIC's/Tax paid already	25	0.00
Tax free incentive payment	26	0.00
Now Payable 24 minus 25 and 26	27	2129.74
CIS deductions suffered	28	0.00
Revised amount now payable 27 minus 28	29	2129.74

Employer Name: Ten Green Bottles Ltd (Monthly)

Net Pay Scheme Scenario: Earns £1500.00 per month.

Andrew R Stevens earns £1,500.00 per month paid on the last day of the month and he is employed for the whole of the year. Mr Stevens is an employee member of a "Public Service Pension Scheme" which operates on a "Net pay arrangements" basis. His pension contributions amount to 3% of his gross pay before tax is applied.

Mr Stevens has a tax code of 504L and pays Category D rate National Insurance.

Staff Number	
Title	
Surname	Stevens
First Forename or Initial	Andrew
Second forename or initial	R
Address Line 1	1065 Rose Avenue
Address Line 2	Sheffield
Address Line 3	
Address Line 4	
Postcode	S33 2PB
Date of birth	1974-07-01
Gender	Male
Final Tax Code	504L
Week 1 or Month 1 indicator	
NI Number	NA221143A
NIC table letter	D
Earnings to LEL	4944.00
Earning above LEL to ET	768.00
Earnings above ET to UAP	12288.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	2232.60
Employees contribution payable	1142.88
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	17460.00
Tax on pay in this employment	2482.00
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	
Date of leaving this employment	
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	17460.00
Tax Total for year	2482.00

Employer Name: Ten Green Bottles Ltd (Monthly)

Net Pay Scheme Scenario: Earns £850.00 per month.

Cara Millar earns £850.00 per month paid on the last day of the month and she is employed for the whole of the year. Miss Millar is an employee member of a "Public Service Pension Scheme" which operates on a "Net pay arrangements" basis.

Her pension contributions amount to 1.5% of her gross pay before tax is applied.

Miss Millar has a tax code of 504L and pays Category D rate National Insurance.

Staff Number	
Title	Miss
Surname	Millar
First Forename or Initial	Cara
Second forename or initial	
Address Line 1	16 Brookfield Drive
Address Line 2	Berstead
Address Line 3	Pagham
Address Line 4	
Postcode	PO22
Date of birth	1982-11-24
Gender	Female
Final Tax Code	504L
Week 1 or Month 1 indicator	
NI Number	JR397866SPACE
NIC table letter	D
Earnings to LEL	4944.00
Earning above LEL to ET	768.00
Earnings above ET to UAP	4488.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	789.60
Employees contribution payable	409.68
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	10047.00
Tax on pay in this employment	999.40
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	
Date of leaving this employment	
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	10047.00
Tax Total for year	999.40

Part 3 Checklist		
Q. 1	Have you sent an End of year summary (P14) or P38(s) for every person in your paid employment during the relevant tax year? If "No", please send a form P38A, Employer's Supplementary Return	yes
Q. 2	Did you make any "free of tax" payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?	no
Q. 3	So far as you know, did anyone else pay expenses, or in any way provide vouchers or benefits to any of your employees whilst they were employed by you during the year?	no
Q. 4a	Did anyone employed by a person or company outside the UK work for you in the UK for 30 or more days in a row?	yes
Q. 4b	If "Yes", have you included them in the list on this form or any continuation sheets?	no
Q. 5a	Have you paid any of an employee's pay to someone other than the employee, for example to a school?	no
Q. 5b	- If 'Yes', have you included this pay on their form P14 ?	
Q. 6	Are you a service company?	no
Q. 6b	If 'Yes', have you operated the Intermediaries legislation (sometimes known as IR35) or the Managed Service Companies legislation?	
Part 4	If you have a contracted-out pension scheme, enter your Employer's Contracted-out number (ECON) from your contracting-out certificate	E3567891A
Part 5	Employers certificate and declaration	
	I declare and certify that for the above tax year	
St. 1	Forms P14 End of Year Summary, for each employee or director for whom I was required to complete a form P11 Deductions Working Sheet,(or equivalent record) during the year,	yes
St. 2	completed form P38A Employer's Supplementary Returns	are not due
St. 3	completed forms P11D and P11D(b) Returns of expenses payments, benefits and class 1a contributions	are due
	CESSATION DATE	
	EMPLOYERS NAME	Ten Green Bottles Ltd
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2010-04-05
	COUNT OF P14s	2

Total NIC's	3	3022.20
Total Tax	6	3481.40
Advance received from HMRC to refund tax	7	0.00
Total Tax (6 + 7)	8	3481.40
Total NIC's/Tax (3 + 8)	9	6503.60
Total Student Loan Deductions	10	0.00
9 plus 10	11	6503.60
SSP Recovered	12	0.00
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
SPP Recovered	15	0.00
NIC Compensation on SPP	16	0.00
SAP Recovered	17	0.00
NIC Compensation on SAP	18	0.00
Total of boxes 12 to 18	19	0.00
Funding received from HMRC to pay SSP/SMP/SPP/SAP	20	0.00
19 minus 20	21	0.00
11 minus 21	22	6503.60
Deductions made from subcontractors	23	0.00
Amount Payable for the year 22 plus 23	24	6503.60
NIC's/Tax paid already	25	0.00
Tax free incentive payment	26	0.00
Now Payable 24 minus 25 and 26	27	6503.60
CIS deductions suffered	28	0.00
Revised amount now payable 27 minus 28	29	6503.60

Employer Name: Eleven Clock's Ltd (Monthly)

Employee Shelley Atkinson is employed for a company that ceased trading on 28/02/10 (month 11) and earned £1000.00 per month. During this employment this employee had a tax code of 356T and paid National Insurance under category C rate.

Staff Number	6003416
Title	
Surname	Atkinson
First Forename or Initial	Shelley
Second forename or initial	J
Address Line 1	208 Isabella Lane
Address Line 2	Blyth
Address Line 3	Northumberland
Address Line 4	
Postcode	NE5
Date of birth	1944-12-12
Gender	Female
Final Tax Code	356T
Week 1 or Month 1 indicator	
NI Number	ZY999912A
NIC table letter	C
Earnings to LEL	4532.00
Earning above LEL to ET	704.00
Earnings above ET to UAP	5764.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	737.77
Employees contribution payable	0.00
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	11000.00
Tax on pay in this employment	1545.60
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	
Date of leaving this employment	2010-02-28
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	11000.00
Tax Total for year	1545.60

Employer Name: Eleven Clock's Ltd (Monthly)

Employee Anne-Marie Paige Palmer was employed by a company that ceased trading on 28/02/10 (month 11). She earned £3000.00 per month during this employment. Mrs Palmer paid tax under code of D0 and paid National Insurance under category A rate.

Staff Number	6003419
Title	Mrs
Surname	Palmer
First Forename or Initial	Anne-Marie
Second forename or initial	Paige
Address Line 1	200 Alnwick Road
Address Line 2	Felton
Address Line 3	North'd
Address Line 4	
Postcode	
Date of birth	
Gender	Female
Final Tax Code	D0
Week 1 or Month 1 indicator	X
NI Number	HM219912D
NIC table letter	A
Earnings to LEL	4532.00
Earning above LEL to ET	704.00
Earnings above ET to UAP	27764.00
Earnings above ET to UEL	0.00
Total of employee and employer conts	6607.81
Employees contribution payable	3054.04
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	33000.00
Tax on pay in this employment	13200.00
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	
Date of leaving this employment	2010-02-28
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	33000.00
Tax Total for year	13200.00

Part 3 Checklist		
Q. 1	Have you sent an End of year summary (P14) or P38(s) for every person in your paid employment during the relevant tax year? If "No", please send a form P38A, Employer's Supplementary Return	no
Q. 2	Did you make any "free of tax" payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?	no
Q. 3	So far as you know, did anyone else pay expenses, or in any way provide vouchers or benefits to any of your employees whilst they were employed by you during the year?	no
Q. 4a	Did anyone employed by a person or company outside the UK work for you in the UK for 30 or more days in a row?	yes
Q. 4b	If "Yes", have you included them in the list on this form or any continuation sheets?	no
Q. 5a	Have you paid any of an employee's pay to someone other than the employee, for example to a school?	no
Q. 5b	- If 'Yes', have you included this pay on their form P14 ?	
Q. 6	Are you a service company?	no
Q. 6b	If 'Yes', have you operated the Intermediaries legislation (sometimes known as IR35) or the Managed Service Companies legislation?	
Part 4	If you have a contracted-out pension scheme, enter your Employer's Contracted-out number (ECON) from your contracting-out certificate	
Part 5	Employers certificate and declaration	
	I declare and certify that for the above tax year	
St. 1	Forms P14 End of Year Summary, for each employee or director for whom I was required to complete a form P11 Deductions Working Sheet,(or equivalent record) during the year,	yes
St. 2	completed form P38A Employer's Supplementary Returns	are due
St. 3	completed forms P11D and P11D(b) Returns of expenses payments, benefits and class 1a contributions	are due
	CESSATION DATE	2010-02-28
	EMPLOYERS NAME	Eleven Clock's Ltd
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2010-04-05
	COUNT OF P14s	2

Total NIC's	3	7345.58
Total Tax	6	14745.60
Advance received from HMRC to refund tax	7	0.00
Total Tax (6 + 7)	8	14745.60
Total NIC's/Tax (3 + 8)	9	22091.18
Total Student Loan Deductions	10	0.00
9 plus 10	11	22091.18
SSP Recovered	12	0.00
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
SPP Recovered	15	0.00
NIC Compensation on SPP	16	0.00
SAP Recovered	17	0.00
NIC Compensation on SAP	18	0.00
Total of boxes 12 to 18	19	0.00
Funding received from HMRC to pay SSP/SMP/SPP/SAP	20	0.00
19 minus 20	21	0.00
11 minus 21	22	22091.18
Deductions made from subcontractors	23	0.00
Amount Payable for the year 22 plus 23	24	22091.18
NIC's/Tax paid already	25	0.00
Tax free incentive payment	26	0.00
Now Payable 24 minus 25 and 26	27	22091.18
CIS deductions suffered	28	0.00
Revised amount now payable 27 minus 28	29	22091.18

Employer Name: The 12th Man Sportswear (Monthly)

Aggregate Earnings

Lisa Davis is employed by the same company for the whole year and has 2 jobs within different departments of the company.
 She has no appropriate personal pension and is paid £422 per month on the last day of the month in her first job.
 She is liable for category D rate National Insurance contributions in her first job and has an NT tax code.
 Lisa Davis also has a second job within the company for which she is paid £422 per month again paid on the last day of the month.
 She is liable for category A rate National Insurance contributions in this job and has an NT tax code.

Staff Number		
Title		
Surname	Davis	
First Forename or Initial	Lisa	
Second forename or initial		
Address Line 1		
Address Line 2		
Address Line 3		
Address Line 4		
Postcode		
Date of birth	1959-09-14	
Gender	Female	
Final Tax Code	NT	
Week 1 or Month 1 indicator	X	
NI Number	WK139310A	
NIC table letter	D	A
Earnings to LEL	4944.00	0.00
Earning above LEL to ET	120.00	648.00
Earnings above ET to UAP	0.00	4416.00
Earnings above UAP to UEL	0.00	0.00
Total of employee and employer conts	-6.36	1050.96
Employees contribution payable	0.00	485.76
SCON		
SSP	0.00	
SMP	0.00	
SAP	0.00	
SPP	0.00	
Pay in this employment	10128.00	
Tax on pay in this employment	0.00	
Pay in previous employment	0.00	
Tax in previous employment	0.00	
Date of starting the employment		
Date of leaving this employment		
Student Loan Deductions	0.00	
Employees contributions to Widows and Orphans	0.00	
Week 53, 54 or 56 indicator		
Pay Total for year	10128.00	
Tax Total for year	0.00	

Part 3 Checklist		
Q. 1	Have you sent an End of year summary (P14) or P38(s) for every person in your paid employment during the relevant tax year? If "No", please send a form P38A, Employer's Supplementary Return	yes
Q. 2	Did you make any "free of tax" payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?	no
Q. 3	So far as you know, did anyone else pay expenses, or in any way provide vouchers or benefits to any of your employees whilst they were employed by you during the year?	no
Q. 4a	Did anyone employed by a person or company outside the UK work for you in the UK for 30 or more days in a row?	no
Q. 4b	If "Yes", have you included them in the list on this form or any continuation sheets?	
Q. 5a	Have you paid any of an employee's pay to someone other than the employee, for example to a school?	yes
Q. 5b	- If 'Yes', have you included this pay on their form P14 ?	no
Q. 6	Are you a service company?	no
Q. 6b	If 'Yes', have you operated the Intermediaries legislation (sometimes known as IR35) or the Managed Service Companies legislation?	
Part 4	If you have a contracted-out pension scheme, enter your Employer's Contracted-out number (ECON) from your contracting-out certificate	E3567891A
Part 5	Employers certificate and declaration	
	I declare and certify that for the above tax year	
St. 1	Forms P14 End of Year Summary, for each employee or director for whom I was required to complete a form P11 Deductions Working Sheet,(or equivalent record) during the year,	yes
St. 2	completed form P38A Employer's Supplementary Returns	are not due
St. 3	completed forms P11D and P11D(b) Returns of expenses payments, benefits and class 1a contributions	are not due
	CESSATION DATE	
	EMPLOYERS NAME	The 12th Man Sportswear
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2010-04-05
	COUNT OF P14s	1

Total NIC's	3	1044.60
Total Tax	6	0.00
Advance received from HMRC to refund tax	7	0.00
Total Tax (6 + 7)	8	0.00
Total NIC's/Tax (3 + 8)	9	1044.60
Total Student Loan Deductions	10	0.00
9 plus 10	11	1044.60
SSP Recovered	12	0.00
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
SPP Recovered	15	0.00
NIC Compensation on SPP	16	0.00
SAP Recovered	17	0.00
NIC Compensation on SAP	18	0.00
Total of boxes 12 to 18	19	0.00
Funding received from HMRC to pay SSP/SMP/SPP/SAP	20	0.00
19 minus 20	21	0.00
11 minus 21	22	1044.60
Deductions made from subcontractors	23	0.00
Amount Payable for the year 22 plus 23	24	1044.60
NIC's/Tax paid already	25	0.00
Tax free incentive payment	26	0.00
Now Payable 24 minus 25 and 26	27	1044.60
CIS deductions suffered	28	0.00
Revised amount now payable 27 minus 28	29	1044.60

Employer Name: 13 Forests (Weekly)

Student Scenario:
 Weekly paid employee David Denton starts work on 14/09/09 and leaves on 18/09/09.
 He earns £500 which he receives the day he leaves and has no liability for income tax but pays National Insurance category A rate.
 A P38S has been signed by David Denton for this period.

Staff Number	4 DD
Title	
Surname	Denton
First Forename or Initial	David
Second forename or initial	
Address Line 1	University Buildings
Address Line 2	Teacher Street
Address Line 3	Liverpool
Address Line 4	
Postcode	L1 1UL
Date of birth	1985-12-25
Gender	Male
Final Tax Code	
Week 1 or Month 1 indicator	
NI Number	PX521893[space]
NIC table letter	A
Earnings to LEL	95.00
Earning above LEL to ET	15.00
Earnings above ET to UAP	390.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	92.82
Employees contribution payable	42.90
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	500.00
Tax on pay in this employment	0.00
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	2009-09-14
Date of leaving this employment	2009-09-18
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	500.00
Tax Total for year	0.00

Part 3 Checklist		
Q. 1	Have you sent an End of year summary (P14) or P38(s) for every person in your paid employment during the relevant tax year? If "No", please send a form P38A, Employer's Supplementary Return	yes
Q. 2	Did you make any "free of tax" payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?	no
Q. 3	So far as you know, did anyone else pay expenses, or in any way provide vouchers or benefits to any of your employees whilst they were employed by you during the year?	no
Q. 4a	Did anyone employed by a person or company outside the UK work for you in the UK for 30 or more days in a row?	yes
Q. 4b	If "Yes", have you included them in the list on this form or any continuation sheets?	no
Q. 5a	Have you paid any of an employee's pay to someone other than the employee, for example to a school?	no
Q. 5b	- If 'Yes', have you included this pay on their form P14 ?	
Q. 6	Are you a service company?	no
Q. 6b	If 'Yes', have you operated the Intermediaries legislation (sometimes known as IR35) or the Managed Service Companies legislation?	
Part 4	If you have a contracted-out pension scheme, enter your Employer's Contracted-out number (ECON) from your contracting-out certificate	
Part 5	Employers certificate and declaration	
	I declare and certify that for the above tax year	
St. 1	Forms P14 End of Year Summary, for each employee or director for whom I was required to complete a form P11 Deductions Working Sheet,(or equivalent record) during the year,	yes
St. 2	completed form P38A Employer's Supplementary Returns	are not due
St. 3	completed forms P11D and P11D(b) Returns of expenses payments, benefits and class 1a contributions	are due
	CESSATION DATE	
	EMPLOYERS NAME	13 Forests
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2010-04-05
	COUNT OF P14s	1

Total NIC's	3	92.82
Total Tax	6	0.00
Advance received from HMRC to refund tax	7	0.00
Total Tax (6 + 7)	8	0.00
Total NIC's/Tax (3 + 8)	9	92.82
Total Student Loan Deductions	10	0.00
9 plus 10	11	92.82
SSP Recovered	12	0.00
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
SPP Recovered	15	0.00
NIC Compensation on SPP	16	0.00
SAP Recovered	17	0.00
NIC Compensation on SAP	18	0.00
Total of boxes 12 to 18	19	0.00
Funding received from HMRC to pay SSP/SMP/SPP/SAP	20	0.00
19 minus 20	21	0.00
11 minus 21	22	92.82
Deductions made from subcontractors	23	0.00
Amount Payable for the year 22 plus 23	24	92.82
NIC's/Tax paid already	25	0.00
Tax free incentive payment	26	0.00
Now Payable 24 minus 25 and 26	27	92.82
CIS deductions suffered	28	0.00
Revised amount now payable 27 minus 28	29	92.82

Employer Name: 14 & Co. Ltd (Monthly)

Employed for the whole tax year, Geoffrey Rooney is paid £300.00 per month on the final day of each month. Mr Rooney's tax code is BR and he pays National Insurance under category A rate

NB. This employer has a CIS Deduction of £100.00

Staff Number	1236
Title	Mr
Surname	Rooney
First Forename or Initial	Geoffrey
Second forename or initial	
Address Line 1	Hillview Bank Top
Address Line 2	Village Green
Address Line 3	
Address Line 4	
Postcode	HB1 2VG
Date of birth	1948-10-21
Gender	Male
Final Tax Code	BR
Week 1 or Month 1 indicator	
NI Number	YY211048B
NIC table letter	A
Earnings to LEL	0.00
Earning above LEL to ET	0.00
Earnings above ET to UAP	0.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	0.00
Employees contribution payable	0.00
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
SPP	0.00
Pay in this employment	3600.00
Tax on pay in this employment	720.00
Pay in previous employment	0.00
Tax in previous employment	0.00
Date of starting the employment	
Date of leaving this employment	
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	3600.00
Tax Total for year	720.00

Part 3 Checklist		
Q. 1	Have you sent an End of year summary (P14) or P38(s) for every person in your paid employment during the relevant tax year? If "No", please send a form P38A, Employer's Supplementary Return	yes
Q. 2	Did you make any "free of tax" payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?	no
Q. 3	So far as you know, did anyone else pay expenses, or in any way provide vouchers or benefits to any of your employees whilst they were employed by you during the year?	no
Q. 4a	Did anyone employed by a person or company outside the UK work for you in the UK for 30 or more days in a row?	no
Q. 4b	If "Yes", have you included them in the list on this form or any continuation sheets?	
Q. 5a	Have you paid any of an employee's pay to someone other than the employee, for example to a school?	no
Q. 5b	- If 'Yes', have you included this pay on their form P14 ?	
Q. 6	Are you a service company?	no
Q. 6b	If 'Yes', have you operated the Intermediaries legislation (sometimes known as IR35) or the	
Part 4	If you have a contracted-out pension scheme, enter your Employer's Contracted-out number (ECON) from your contracting-out certificate	
Part 5	Employers certificate and declaration	
	I declare and certify that for the above tax year	
St. 1	Forms P14 End of Year Summary, for each employee or director for whom I was required to complete a form P11 Deductions Working Sheet,(or equivalent record) during the year,	yes
St. 2	completed form P38A Employer's Supplementary Returns	are not due
St. 3	completed forms P11D and P11D(b) Returns of expenses payments, benefits and class 1a contributions	are not due
	CESSATION DATE	
	EMPLOYERS NAME	14 & Co. Ltd
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2010-04-05
	COUNT OF P14s	1

Total NIC's	3	0.00
Total Tax	6	720.00
Advance received from HMRC to refund tax	7	0.00
Total Tax (6 + 7)	8	720.00
Total NIC's/Tax (3 + 8)	9	720.00
Total Student Loan Deductions	10	0.00
9 plus 10	11	720.00
SSP Recovered	12	0.00
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
SPP Recovered	15	0.00
NIC Compensation on SPP	16	0.00
SAP Recovered	17	0.00
NIC Compensation on SAP	18	0.00
Total of boxes 12 to 18	19	0.00
Funding received from HMRC to pay SSP/SMP/SPP/SAP	20	0.00
19 minus 20	21	0.00
11 minus 21	22	720.00
Deductions made from subcontractors	23	139.55
Amount Payable for the year 22 plus 23	24	859.55
NIC's/Tax paid already	25	450.00
Tax free incentive payment	26	0.00
Now Payable 24 minus 25 and 26	27	409.55
CIS deductions suffered	28	100.00
Revised amount now payable 27 minus 28	29	309.55