



2011/12 EOY Recognition Scenarios

Employer Name: One for the money 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 01/05/11 until 23/07/11. For the period 01/05/11 to 11/06/11 Mrs Anderson is paid 6 weeks SMP at the earnings rate. For the period 12/06/11 to 23/07/11 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	1956-06-25
Gender	Female
Final Tax Code	399L
Week 1 or Month 1 indicator	
NI Number	JC298484D
NIC table letter	E
Earnings to LEL	5304.00
Earning above LEL to PT	1920.00
Earnings above PT to UAP	16776.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	2626.20
Employees contribution payable	981.36
SCON	
SSP	0.00
SMP	3264.72
SAP	0.00
OSPP	0.00
ASPP	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: One for the money Co. (Monthly)

Barbara Blair has been employed for the whole of the tax year, paid £660.00 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 06/04/11 to 03/01/12.

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 £660.00). 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	1964-07-26
Gender	Female
Final Tax Code	490L
Week 1 or Month 1 indicator	
NI Number	SX384209[space]
NIC table letter	J
Earnings to LEL	5304.00
Earning above LEL to PT	1920.00
Earnings above PT to UAP	696.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	131.40
Employees contribution payable	13.92
SCON	
SSP	0.00
SMP	0.00
SAP	5020.47
OSPP	0.00
ASPP	0.00
Pay in this employment	7920.00
Tax on pay in this employment	602.00
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	7920.00
Tax Total for year	602.00

Employer Name: One for the money Co. (Monthly)

Mr Harry Shepherd is employed for the whole of the tax year and is paid £650.19 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 qualifies for receipt of ASPP at the weekly rate of £128.73 for the period 04/09/11 to 14/01/12.

When ASPP is paid the monthly salary is reduced by the amount of ASPP paid so that Harry Shepherd receives the same amount in each month (i.e £650.19).

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	5304.00
Earning above LEL to ET	1920.00
Earnings above ET to UAP	578.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	38.28
Employees contribution payable	29.40
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
OSPP	0.00
ASPP	2445.87
Pay in this employment	7802.28
Tax on pay in this employment	578.60
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	7802.28
Tax Total for year	578.60

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	As 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	One for the money Co.
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2012-04-05
	COUNT OF P14s	3

Total NIC's	3	2795.88
Total Tax	6	5180.80
Advance received from HMRC to refund tax	7	0.00
Total Tax (6 + 7)	8	5180.80
Total NIC's/Tax (3 + 8)	9	7976.68
Total Student Loan Deductions	10	804.00
9 plus 10	11	8780.68
SSP Recovered	12	0.00
SMP Recovered	13	3264.72
NIC Compensation on SMP	14	97.95
OSPP Recovered	15	0.00
NIC Compensation on OSPP	16	0.00
ASPP Recovered	17	2445.87
NIC Compensation on ASPP	18	73.39
SAP Recovered	19	5020.47
NIC Compensation on SAP	20	150.64
Total of boxes 12 to 20	21	11053.04
Funding received from HMRC to pay SSP/SMP/OSPP/ASPP/SAP	22	0.00
21 minus 22	23	11053.04
11 minus 23	24	-2272.36
Deductions made from subcontractors	25	0.00
Amount Payable for the year 24 plus 25	26	-2272.36
NIC's/Tax paid already	27	0.00
Tax free incentive payment	28	0.00
Now Payable 26 minus 27 and 28	29	-2272.36
CIS deductions suffered	30	0.00
Revised amount now payable 29 minus 30	31	-2272.36

This P35 has been calculated with Small Employers Relief

Total NIC's	3	2795.88
Total Tax	6	5180.80
Advance received from HMRC to refund tax	7	0.00
Total Tax (6 + 7)	8	5180.80
Total NIC's/Tax (3 + 8)	9	7976.68
Total Student Loan Deductions	10	804.00
9 plus 10	11	8780.68
SSP Recovered	12	0.00
SMP Recovered	13	3003.56
NIC Compensation on SMP	14	0.00
OSPP Recovered	15	0.00
NIC Compensation on OSPP	16	0.00
ASPP Recovered	17	2250.22
NIC Compensation on ASPP	18	0.00
SAP Recovered	19	4618.87
NIC Compensation on SAP	20	0.00
Total of boxes 12 to 20	21	9872.65
Funding received from HMRC to pay SSP/SMP/OSPP/ASPP/SAP	22	0.00
21 minus 22	23	9872.65
11 minus 23	24	-1091.97
Deductions made from subcontractors	25	0.00
Amount Payable for the year 24 plus 25	26	-1091.97
NIC's/Tax paid already	27	0.00
Tax free incentive payment	28	0.00
Now Payable 26 minus 27 and 28	29	-1091.97
CIS deductions suffered	30	0.00
Revised amount now payable 29 minus 30	31	-1091.97

This P35 has been calculated without Small Employers Relief

Employer Name: Two for the show (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	1951-02-11		
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	1768.00	2210.00	1326.00
Earning above LEL to PT	640.00	800.00	480.00
Earnings above PT to UAP	992.00	1240.00	744.00
Earnings above UAP to UEL	0.00	0.00	0.00
Total of employee and employer conts	179.24	267.65	108.03
Employees contribution payable	58.04	116.15	0.00
SCON	S1234567N	S1234567N	
SSP	0.00		
SMP	0.00		
SAP	0.00		
OSPP	0.00		
ASPP	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: Two for the show (Monthly)

Employee G Ferreday joined the company on 01/06/11 and resigns on 31/12/11.

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 - 28/05/11

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	3094.00
Earning above LEL to PT	1120.00
Earnings above PT to UAP	2086.00
Earnings above ET to UEL	0.00
Total of employee and employer conts	380.80
Employees contribution payable	199.01
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
OSPP	0.00
ASPP	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	2011-06-01
Date of leaving this employment	2011-12-31
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: Two for the show (Monthly)

Employee G Ferreday previously worked with the company rejoins on 01/02/12 but leaves again on 28/02/12. 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 - 31/01/12 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	442.00
Earning above LEL to PT	160.00
Earnings above PT to UAP	598.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	115.90
Employees contribution payable	59.63
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
OSPP	0.00
ASPP	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	2012-02-01
Date of leaving this employment	2012-02-28
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	As 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	Two for the show
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2012-04-05
	COUNT OF P14s	3

Total NIC's	3	1051.62
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	3398.22
Total Student Loan Deductions	10	0.00
9 plus 10	11	3398.22
SSP Recovered	12	0.00
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
OSPP Recovered	15	0.00
NIC Compensation on OSPP	16	0.00
ASPP Recovered	17	0.00
NIC Compensation on ASPP	18	0.00
SAP Recovered	19	0.00
NIC Compensation on SAP	20	0.00
Total of boxes 12 to 20	21	0.00
Funding received from HMRC to pay SSP/SMP/OSPP/ASPP/SAP	22	0.00
21 minus 22	23	0.00
11 minus 23	24	3398.22
Deductions made from subcontractors	25	0.00
Amount Payable for the year 24 plus 25	26	3398.22
NIC's/Tax paid already	27	0.00
Tax free incentive payment	28	0.00
Now Payable 26 minus 27 and 28	29	3398.22
CIS deductions suffered	30	0.00
Revised amount now payable 29 minus 30	31	3398.22

Employer Name: Three to get ready Ltd (Weekly)

Employee Barry Carter is employed for the whole tax year and is paid £168.35 weekly on a Thursday.
 His final tax code is 45L and pays National Insurance under category "A" rate.
 Mr Carter's first pay day is 07/04/11 and his final pay day is 05/04/12, 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	5406.00
Earning above LEL to PT	1961.00
Earnings above PT to UAP	1555.00
Earnings above ET to UEL	0.00
Total of employee and employer conts	422.94
Employees contribution payable	186.56
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
OSPP	0.00
ASPP	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	As 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	Three to get ready Ltd
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2012-04-05
	COUNT OF P14s	1

Total NIC's	3	422.94
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	3113.74
Total Student Loan Deductions	10	0.00
9 plus 10	11	3113.74
SSP Recovered	12	0.00
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
OSPP Recovered	15	0.00
NIC Compensation on OSPP	16	0.00
ASPP Recovered	17	0.00
NIC Compensation on ASPP	18	0.00
SAP Recovered	19	0.00
NIC Compensation on SAP	20	0.00
Total of boxes 12 to 20	21	0.00
Funding received from HMRC to pay SSP/SMP/OSPP/ASPP/SAP	22	0.00
21 minus 22	23	0.00
11 minus 23	24	3113.74
Deductions made from subcontractors	25	0.00
Amount Payable for the year 24 plus 25	26	3113.74
NIC's/Tax paid already	27	0.00
Tax free incentive payment	28	0.00
Now Payable 26 minus 27 and 28	29	3113.74
CIS deductions suffered	30	0.00
Revised amount now payable 29 minus 30	31	3113.74

Employer Name: Four Legs Good - Vet services (Monthly)

Employee William Jones was employed until the day of his death on 31/05/11
 This employee was paid £500.00 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 31/05/11.

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	884.00
Earning above LEL to PT	116.00
Earnings above PT to UAP	0.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	-6.16
Employees contribution payable	0.00
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
OSPP	0.00
ASPP	0.00
Pay in this employment	1000.00
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	2011-05-31
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	1000.00
Tax Total for year	0.00

Employer Name: Four Legs Good - Vet services (Monthly)

Darren Platt starts work on 01/02/12 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 £300.00 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 30/01/12 Emp Ref: 201 /C109

He leaves this employment 05/04/2012

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 PT	0.00
Earnings above PT 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
OSPP	0.00
ASPP	0.00
Pay in this employment	600.00
Tax on pay in this employment	-31.20
Pay in previous employment	20000.00
Tax in previous employment	3243.40
Date of starting the employment	2012-02-01
Date of leaving this employment	2012-04-05
Student Loan Deductions	0.00
Employees contributions to Widows and Orphans	0.00
Week 53, 54 or 56 indicator	
Pay Total for year	20600.00
Tax Total for year	3212.20

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	As 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		
		Four Legs Good - Vet Services
TAX DISTRICT NUMBER		
		Issued by the SDS team
PAYE REFERENCE		
		Issued by SDS Team
TAX YEAR		
		2012-04-05
COUNT OF P14s		
		2

Total NIC's	3	-6.16
Total Tax	6	-31.20
Advance received from HMRC to refund tax	7	0.00
Total Tax (6 + 7)	8	-31.20
Total NIC's/Tax (3 + 8)	9	-37.36
Total Student Loan Deductions	10	0.00
9 plus 10	11	-37.36
SSP Recovered	12	0.00
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
OSPP Recovered	15	0.00
NIC Compensation on OSPP	16	0.00
ASPP Recovered	17	0.00
NIC Compensation on ASPP	18	0.00
SAP Recovered	19	0.00
NIC Compensation on SAP	20	0.00
Total of boxes 12 to 20	21	0.00
Funding received from HMRC to pay SSP/SMP/OSPP/ASPP/SAP	22	0.00
21 minus 22	23	0.00
11 minus 23	24	-37.36
Deductions made from subcontractors	25	0.00
Amount Payable for the year 24 plus 25	26	-37.36
NIC's/Tax paid already	27	0.00
Tax free incentive payment	28	125.25
Now Payable 26 minus 27 and 28	29	-162.61
CIS deductions suffered	30	0.00
Revised amount now payable 29 minus 30	31	-162.61

Employer Name: Take 5 (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 28/06/11 to 27/08/11 inclusive totalling £669.12. 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 Tuesday 28/06/11. 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	5304.00
Earning above LEL to PT	1920.00
Earnings above PT to UAP	4776.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	959.88
Employees contribution payable	279.36
SCON	
SSP	669.12
SMP	0.00
SAP	0.00
OSPP	0.00
ASPP	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	As 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	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	Take 5
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2012-04-05
	COUNT OF P14s	1

Total NIC's	3	959.88
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	2356.68
Total Student Loan Deductions	10	0.00
9 plus 10	11	2356.68
SSP Recovered	12	648.34
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
OSPP Recovered	15	0.00
NIC Compensation on OSPP	16	0.00
ASPP Recovered	17	0.00
NIC Compensation on ASPP	18	0.00
SAP Recovered	19	0.00
NIC Compensation on SAP	20	0.00
Total of boxes 12 to 20	21	648.34
Funding received from HMRC to pay SSP/SMP/OSPP/ASPP/SAP	22	264.00
21 minus 22	23	384.34
11 minus 23	24	1972.34
Deductions made from subcontractors	25	0.00
Amount Payable for the year 24 plus 25	26	1972.34
NIC's/Tax paid already	27	0.00
Tax free incentive payment	28	0.00
Now Payable 26 minus 27 and 28	29	1972.34
CIS deductions suffered	30	100.00
Revised amount now payable 29 minus 30	31	1972.34

Employer Name: Six! Cricket supplies (Monthly)

Employee Shelley Atkinson is employed for a company that ceased trading on 28/02/12 (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	4862.00
Earning above LEL to PT	1760.00
Earnings above PT to UAP	4378.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	623.81
Employees contribution payable	0.00
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
OSPP	0.00
ASPP	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	2012-02-28
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: Six! Cricket supplies (Monthly)

Employee Anne-Marie Paige Palmer was employed by a company that ceased trading on 28/02/12 (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	1975-06-13
Gender	Female
Final Tax Code	D0
Week 1 or Month 1 indicator	
NI Number	HM219912D
NIC table letter	A
Earnings to LEL	4862.00
Earning above LEL to PT	1760.00
Earnings above PT to UAP	26378.00
Earnings above ET to UEL	0.00
Total of employee and employer conts	6825.17
Employees contribution payable	3165.36
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
OSPP	0.00
ASPP	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	2012-02-28
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	As 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	2012-02-28
	EMPLOYERS NAME	Six! Cricket supplies
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2012-04-05
	COUNT OF P14s	2

Total NIC's	3	7448.98
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	22194.58
Total Student Loan Deductions	10	0.00
9 plus 10	11	22194.58
SSP Recovered	12	0.00
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
OSPP Recovered	15	0.00
NIC Compensation on OSPP	16	0.00
ASPP Recovered	17	0.00
NIC Compensation on ASPP	18	0.00
SAP Recovered	19	0.00
NIC Compensation on SAP	20	0.00
Total of boxes 12 to 20	21	0.00
Funding received from HMRC to pay SSP/SMP/OSPP/ASPP/SAP	22	0.00
21 minus 22	23	0.00
11 minus 23	24	22194.58
Deductions made from subcontractors	25	0.00
Amount Payable for the year 24 plus 25	26	22194.58
NIC's/Tax paid already	27	0.00
Tax free incentive payment	28	0.00
Now Payable 26 minus 27 and 28	29	22194.58
CIS deductions suffered	30	0.00
Revised amount now payable 29 minus 30	31	22194.58

Employer Name: 7 under par - golf tuition (Weekly)

Student Scenario:
 Weekly paid employee David Denton starts work on 14/09/11 and leaves on 18/09/11.
 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	102.00
Earning above LEL to PT	37.00
Earnings above PT to UAP	361.00
Earnings above UAP to UEL	0.00
Total of employee and employer conts	93.55
Employees contribution payable	43.32
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
OSPP	0.00
ASPP	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	2011-09-14
Date of leaving this employment	2011-09-18
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

Employer Name: 7 under par - golf tuition (Monthly)

Employee Phillip-George D'Artay is employed for the whole year, earns £15,000.00 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	5304.00
Earning above LEL to PT	1920.00
Earnings above PT to UAP	32820.00
Earnings above UAP to UEL	2436.00
Total of employee and employer conts	29004.36
Employees contribution payable	6425.28
SCON	
SSP	0.00
SMP	0.00
SAP	0.00
OSPP	0.00
ASPP	0.00
Pay in this employment	180000.00
Tax on pay in this employment	73254.50
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	180000.00
Tax Total for year	73254.50

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	As 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	7 under par - golf tuition
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2012-04-05
	COUNT OF P14s	2

Total NIC's	3	29097.91
Total Tax	6	73254.50
Advance received from HMRC to refund tax	7	0.00
Total Tax (6 + 7)	8	73254.50
Total NIC's/Tax (3 + 8)	9	102352.41
Total Student Loan Deductions	10	0.00
9 plus 10	11	102352.41
SSP Recovered	12	0.00
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
OSPP Recovered	15	0.00
NIC Compensation on OSPP	16	0.00
ASPP Recovered	17	0.00
NIC Compensation on ASPP	18	0.00
SAP Recovered	19	0.00
NIC Compensation on SAP	20	0.00
Total of boxes 12 to 20	21	0.00
Funding received from HMRC to pay SSP/SMP/OSPP/ASPP/SAP	22	0.00
21 minus 22	23	0.00
11 minus 23	24	102352.41
Deductions made from subcontractors	25	0.00
Amount Payable for the year 24 plus 25	26	102352.41
NIC's/Tax paid already	27	0.00
Tax free incentive payment	28	0.00
Now Payable 26 minus 27 and 28	29	102352.41
CIS deductions suffered	30	0.00
Revised amount now payable 29 minus 30	31	102352.41

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	As 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?	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 not due
	CESSATION DATE	
	EMPLOYERS NAME	8 Construction Ltd
	TAX DISTRICT NUMBER	Issued by the SDS team
	PAYE REFERENCE	Issued by SDS Team
	TAX YEAR	2012-04-05
	COUNT OF P14s	0

Total NIC's	3	0.00
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	0.00
Total Student Loan Deductions	10	0.00
9 plus 10	11	0.00
SSP Recovered	12	0.00
SMP Recovered	13	0.00
NIC Compensation on SMP	14	0.00
OSPP Recovered	15	0.00
NIC Compensation on OSPP	16	0.00
ASPP Recovered	17	0.00
NIC Compensation on ASPP	18	0.00
SAP Recovered	19	0.00
NIC Compensation on SAP	20	0.00
Total of boxes 12 to 20	21	0.00
Funding received from HMRC to pay SSP/SMP/OSPP/ASPP/SAP	22	0.00
21 minus 22	23	0.00
11 minus 23	24	0.00
Deductions made from subcontractors	25	0.00
Amount Payable for the year 24 plus 25	26	0.00
NIC's/Tax paid already	27	0.00
Tax free incentive payment	28	0.00
Now Payable 26 minus 27 and 28	29	0.00
CIS deductions suffered	30	200.00
Revised amount now payable 29 minus 30	31	-200.00