

# Illustration 1A

Manual – P14 (HMRC copy)  
Landscape format

Check carefully this illustration has printed out actual-size.  
Size A4

Colour band helps distinguish correct forms for tax year (minimum 1mm gap from blue L-shaped marks)

Form recognition marks 3 numeric characters in 12pt type, OCR-B font. Blue/black ink

L-shaped registration mark 8-12mm length marks out OCR capture area. Blue/black ink

For help to fill in this form, see Employer Helpbook E10

Please use **black ink** and write firmly to ensure your entries are clear on all three sheets. £ spaces should be filled from the right-hand side.

## P14 End of Year Summary 2011-12

007

Your name and address as employer

Postcode

HM Revenue & Customs office name

Employer PAYE reference

For employer's use

007

Tax Year to 5 April 2012

L-shaped registration mark 8-12mm length marks out OCR capture area. Blue/black ink

**Employee's details** Copy from P11

Date of birth in figures DD MM YYYY

Gender 'M' – male, 'F' – female

National Insurance number

Surname

First two forenames

Works/payroll number

Employee's private address (if known)

Postcode

**Expenses payments and benefits paid to directors and employees:** Complete form P11D or P9D if appropriate and provide a copy of the information to your employee by 6 July. See booklet CWG2 Employer Further Guide to PAYE and NICs for more details.

This note is required only on proprietary forms and may be omitted from 'own design' forms used by a single employer

**National Insurance contributions in this employment** (Note: LEL = Lower Earnings Limit, PT = Primary Threshold, UAP = Upper Accrual Point, UEL = Upper Earnings Limit)

NICs table letter	Earnings at the LEL (where earnings are equal to or exceed the LEL) (whole £s) From col.1a on P11	Earnings above the LEL, up to and including the PT (whole £s) From col.1b on P11	Earnings above the PT, up to and including the UAP (whole £s) From col.1c on P11	Earnings above the UAP, up to and including the UEL (whole £s) From col.1d on P11	Total of employee's and employer's contributions From col.1e on P11	If amount in col.1e is a minus amount, enter 'R' here	Employee's contributions due on all earnings above the PT From col.1f on P11	Scheme Contracted-out Number (For Contracted-out Money Purchase schemes OR Contracted-out Money Purchase Stakeholder Pension schemes only)				
1a	£	1b	£	1c	£	1d	£ p	1e	£ p	1f	£ p	S
												S
												S
												S
												S

All cash entries to be right justified £ and p to be separated by a clearly printed decimal point

SCON column These letters S may be pre-printed in blue/black ink or computer printed

**Statutory payments included in the pay 'In this employment' figure below**

Statutory Sick Pay (SSP) 1g	Statutory Maternity Pay (SMP) 1h	Ordinary Statutory Paternity Pay (OSPP) 1i	Additional Statutory Paternity Pay (ASPP) 1j	Statutory Adoption Pay (SAP) 1k	Student Loan deductions In this employment (whole £s) From col.11 on P11
£ p	£ p	£ p	£ p	£ p	£

**Pay and Income Tax details**

In previous employment(s)	In this employment	Total for year	Employee's Widows & Orphans/Life Assurance contributions in this employment	Final tax code
Pay £ p	Pay £ p	Pay £ p	£ p	
Tax deducted £ p	Tax deducted £ p	Tax deducted £ p		

Date of starting if during tax year to 5 April 2012 DD MM YYYY

Date of leaving if during tax year to 5 April 2012 DD MM YYYY

Enter 'R' in this box if net refund

Payment in Week 53: if included in Pay and Tax, enter '53', '54' or '56' here (See Employer Helpbook E10)

L-shaped registration mark 8-12mm length marks out OCR capture area. Blue/black ink

For official use box Minimum size 1" deep x 2.75" wide must be left blank for entry of microfilm record number by National Insurance Contributions Office

L-shaped registration mark 8-12mm length marks out OCR capture area. Blue/black ink

This sheet to be marked 'HMRC copy'

Final tax code allow space here as shown - the white box may need widening for a future year if a 'Scottish Variable Rate of Tax' is introduced

Colour band helps distinguish correct forms for tax year (minimum 1mm gap from blue L-shaped marks)

**Illustration 1B**  
**Manual – P60 (Employee's copy)**  
**Landscape format**

**Check carefully this illustration has printed out actual-size.**  
**Size A4**

**Do not destroy** **P60 End of Year Certificate 2011-12**

Your employer's name and address  HM Revenue & Customs office name  Employer PAYE reference

*For employer's use*  Tax Year to 5 April **2012**

*Please tell your HM Revenue & Customs office and employer if there are any changes to your personal details, for example your address*

**Employee's details**

National Insurance number  Gender  'M' – male,  'F' – female

Surname

First two forenames

Works/payroll number

Your private address

Postcode

**To the employee:** keep this certificate in a safe place as you will need it if you fill in a tax return. You also need it to make a claim to tax credits or renew your claim. It also helps you check that your employer is using the correct National Insurance number and deducting the right rate of National Insurance contributions. **By law you are required to tell HM Revenue & Customs about any income that is not fully taxed, even if you are not sent a tax return.**  
 HM Revenue & Customs

**National Insurance contributions in this employment** (Note: LEL = Lower Earnings Limit, PT = Primary Threshold, UAP = Upper Accrual Point, UEL = Upper Earnings Limit)

NICs table letter	Earnings at the LEL (where earnings are equal to or exceed the LEL) (whole £s)	Earnings above the LEL, up to and including the PT (whole £s)	Earnings above the PT, up to and including the UAP (whole £s)	Earnings above the UAP, up to and including the UEL (whole £s)	Employee's contributions due on all earnings above the PT	Scheme Contracted-out Number (For Contracted-out Money Purchase schemes OR Contracted-out Money Purchase Stakeholder Pension schemes only)
	£	£	£	£	£ p	
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Statutory payments included in the pay 'In this employment' figure below**

Statutory Maternity Pay (SMP)	Ordinary Statutory Paternity Pay (OSPP)	Additional Statutory Paternity Pay (ASPP)	Statutory Adoption Pay (SAP)	Student Loan deductions
£ p	£ p	£ p	£ p	In this employment (whole £s)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Pay and Income Tax details**

**Certificate by Employer/Paying Office:** This form shows your total pay for Income Tax purposes in this employment for the year. Any overtime, bonus, commission etc, Statutory Sick Pay, Statutory Maternity Pay, Ordinary Statutory Paternity Pay, Additional Statutory Paternity Pay and Statutory Adoption Pay is included.

	Pay	Tax deducted
	£ p	£ p
In previous employment(s)	<input type="text"/>	<input type="text"/>
In this employment ★	<input type="text"/>	<input type="text"/>
Total for year	<input type="text"/>	<input type="text"/>

Employee's Widows & Orphans/Life Assurance contributions in this employment ★  Final tax code

Enter 'R' in this box if net refund

Week 53 payment indicator

**The figures aside marked ★ should be used for your tax return, if you get one**

**All cash entries to be right justified £ and p to be separated by a clearly printed decimal point**

Date of birth is not needed on the form P60 and the box may be obscured as shown

• Total of employee's and employer's contributions payable  
 • Statutory Sick Pay  
 • Date of starting  
 are not appropriate to the form P60 and the boxes should be obscured as shown