HM Revenue & Customs

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

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

Use capital letters when completing this form

1 Employer PAYE reference
Office number *Reference number*
/

2 Employee's National Insurance number

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

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

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

6 Tax Code at leaving date

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

Week 1/Month 1

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

Week number Month number

Total pay to date
£ p

Total tax to date
£ p

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

Total pay in this employment
£ p

Total tax in this employment
£ p

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

10 Gender. Enter 'X' in the appropriate box

Male Female

11 Date of birth *DD MM YYYY*

12 Employee's private address

Postcode

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

Postcode

Date *DD MM YYYY*

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

For information only

Instructions for the employer

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

HM Revenue & Customs

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

1 Employer PAYE reference
Office number *Reference number*
/

2 Employee's National Insurance number

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

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions
Student Loan deductions to continue

6 Tax Code at leaving date

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

Week 1/Month 1

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

Week number Month number

Total pay to date
£ p

Total tax to date
£ p

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

Total pay in this employment
£ p

Total tax in this employment
£ p

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

10 Gender. Enter 'X' in the appropriate box

Male Female

11 Date of birth *DD MM YYYY*

12 Employee's private address

Postcode

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

Postcode

Date *DD MM YYYY*

For information only

To the employee

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

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

Tax credits

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

To the new employer

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

HM Revenue & Customs

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

1 Employer PAYE reference
Office number *Reference number*
/

2 Employee's National Insurance number

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

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions
Student Loan deductions to continue

6 Tax Code at leaving date

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

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

For information only

To the employee

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

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

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

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

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

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

Help

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

To the new employer

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

HM Revenue & Customs

P45 Part 3
New employee details
For completion by new employer

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

Use capital letters when completing this form

1 Employer PAYE reference
Office number *Reference number*
/

2 Employee's National Insurance number

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

Surname or family name

First or given name(s)

4 Leaving date *DD MM YYYY*

5 Student Loan deductions
Student Loan deductions to continue

6 Tax Code at leaving date

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

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

For information only

To the new employer

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

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

9 Date new employment started *DD MM YYYY*

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

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

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

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

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

14 New employee's job title or job description

15 Employee's private address

Postcode

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

17 Date of birth *DD MM YYYY*

Declaration

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

Postcode

Date *DD MM YYYY*