

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

Use capital letters when completing this form

<p>1 Employer PAYE reference <i>Office number Reference number</i></p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div>	<p>5 Student Loan deductions</p> <p><input type="checkbox"/> Enter 'Y' if Student Loan deduction is due to be made</p>
<p>2 Employee's National Insurance number</p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>	<p>6 Tax Code at leaving date</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>If week 1 or month 1 applies, enter 'X' in the box below.</p> <p>Week 1/Month 1 <input type="checkbox"/></p>
<p>3 Title - enter MR, MRS, MISS, MS or other title</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>Surname or family name</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>First or given name(s)</p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>	<p>7 Last entries on P11 <i>Deductions Working Sheet</i>. Complete only if Tax Code is cumulative. Make no entry if week 1 or month 1 applies, go straight to box 8.</p> <p>Week number <input type="text"/> Month number <input type="text"/></p> <p>Total pay to date</p> <p>£ <input style="width: 80%;" type="text"/> <input type="text" value="P"/></p> <p>Total tax to date</p> <p>£ <input style="width: 80%;" type="text"/> <input type="text" value="P"/></p>
<p>4 Leaving date <i>DD MM YYYY</i></p> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="border: 1px solid black; width: 20%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20%; height: 20px;"></div> </div>	

<p>8 This employment pay and tax. Leave blank if the Tax Code is cumulative and the amounts are the same as box 7.</p> <p>Total pay in this employment</p> <p>£ <input style="width: 80%;" type="text"/> <input type="text" value="P"/></p> <p>Total tax in this employment</p> <p>£ <input style="width: 80%;" type="text"/> <input type="text" value="P"/></p>	<p>12 Employee's private address</p> <div style="border: 1px solid black; width: 100%; height: 50px; margin-bottom: 5px;"></div> <p>Postcode</p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
<p>9 Works number/Payroll number and Department or branch (if any)</p> <div style="border: 1px solid black; width: 100%; height: 30px;"></div>	<p>13 I certify that the details entered in items 1 to 11 on this form are correct. Employer name and address</p> <div style="border: 1px solid black; width: 100%; height: 70px; margin-bottom: 5px;"></div> <p>Postcode</p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> <p>Date <i>DD MM YYYY</i></p> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="border: 1px solid black; width: 20%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20%; height: 20px;"></div> </div>
<p>10 Gender. Enter 'X' in the appropriate box</p> <p>Male <input type="checkbox"/> Female <input type="checkbox"/></p>	
<p>11 Date of birth <i>DD MM YYYY</i></p> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="border: 1px solid black; width: 20%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 20%; height: 20px;"></div> </div>	<p>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. <input type="checkbox"/></p>

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.

<p>1 Employer PAYE reference <i>Office number Reference number</i></p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div>	<p>5 Student Loan deductions</p> <p><input type="checkbox"/> Student Loan deductions to continue</p>
<p>2 Employee's National Insurance number</p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>	<p>6 Tax Code at leaving date</p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> <p>If week 1 or month 1 applies, enter 'X' in the box below.</p> <p>Week 1/Month 1 <input type="checkbox"/></p>
<p>3 Title - enter MR, MRS, MISS, MS or other title</p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> <p>Surname or family name</p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> <p>First or given name(s)</p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>	<p>7 Last entries on P11 <i>Deductions Working Sheet</i>. Complete only if Tax Code is cumulative. If there is an 'X' at box 6 there will be no entries here.</p> <p>Week number <input type="text"/> Month number <input type="text"/></p> <p>Total pay to date</p> <p>£ <input style="width: 80%;" type="text"/> <input type="text" value="P"/></p> <p>Total tax to date</p> <p>£ <input style="width: 80%;" type="text"/> <input type="text" value="P"/></p>
<p>4 Leaving date <i>DD MM YYYY</i></p> <div style="border: 1px solid black; width: 30%; height: 20px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30%; height: 20px; display: inline-block; margin-left: 10px;"></div> <div style="border: 1px solid black; width: 30%; height: 20px; display: inline-block; margin-left: 10px;"></div>	

<p>8 This employment pay and tax. If no entry here, the amounts are those shown at box 7.</p> <p>Total pay in this employment</p> <p>£ <input style="width: 80%;" type="text"/> <input type="text" value="P"/></p> <p>Total tax in this employment</p> <p>£ <input style="width: 80%;" type="text"/> <input type="text" value="P"/></p>	<p>12 Employee's private address</p> <div style="border: 1px solid black; width: 100%; height: 50px;"></div> <p>Postcode</p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
<p>9 Works number/Payroll number and Department or branch (if any)</p> <div style="border: 1px solid black; width: 100%; height: 30px;"></div>	<p>13 I certify that the details entered in items 1 to 11 on this form are correct. Employer name and address</p> <div style="border: 1px solid black; width: 100%; height: 70px;"></div> <p>Postcode</p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> <p>Date <i>DD MM YYYY</i></p> <div style="border: 1px solid black; width: 30%; height: 20px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30%; height: 20px; display: inline-block; margin-left: 10px;"></div> <div style="border: 1px solid black; width: 30%; height: 20px; display: inline-block; margin-left: 10px;"></div>
<p>10 Gender. Enter 'X' in the appropriate box</p> <p>Male <input type="checkbox"/> Female <input type="checkbox"/></p>	
<p>11 Date of birth <i>DD MM YYYY</i></p> <div style="border: 1px solid black; width: 30%; height: 20px; display: inline-block;"></div> <div style="border: 1px solid black; width: 30%; height: 20px; display: inline-block; margin-left: 10px;"></div> <div style="border: 1px solid black; width: 30%; height: 20px; display: inline-block; margin-left: 10px;"></div>	

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

<p>1 Employer PAYE reference <i>Office number Reference number</i></p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div>	<p>5 Student Loan deductions</p> <p><input type="checkbox"/> Student Loan deductions to continue</p>
<p>2 Employee's National Insurance number</p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>	<p>6 Tax Code at leaving date</p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> <p>If week 1 or month 1 applies, enter 'X' in the box below.</p> <p>Week 1/Month 1 <input type="checkbox"/></p>
<p>3 Title - enter MR, MRS, MISS, MS or other title</p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> <p>Surname or family name</p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div> <p>First or given name(s)</p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>	<p>7 Last entries on P11 <i>Deductions Working Sheet</i>. Complete only if Tax Code is cumulative. If there is an 'X' at box 6 there will be no entries here.</p> <p>Week number <input type="text"/> Month number <input type="text"/></p> <p>Total pay to date</p> <p>£ <input style="width: 80%;" type="text"/> <input type="text" value="P"/></p> <p>Total tax to date</p> <p>£ <input style="width: 80%;" type="text"/> <input type="text" value="P"/></p>
<p>4 Leaving date <i>DD MM YYYY</i></p> <div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; width: 30%; height: 20px;"></div> <div style="border: 1px solid black; width: 30%; height: 20px;"></div> <div style="border: 1px solid black; width: 30%; height: 20px;"></div> </div>	

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.

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

Use capital letters when completing this form

<p>1 Employer PAYE reference <i>Office number Reference number</i></p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>2 Employee's National Insurance number</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>3 Title - enter MR, MRS, MISS, MS or other title</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>Surname or family name</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>First or given name(s)</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>4 Leaving date <i>DD MM YYYY</i></p> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="border: 1px solid black; width: 30%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 30%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 30%; height: 20px; margin-bottom: 5px;"></div> </div>	<p>5 Student Loan deductions</p> <p><input type="checkbox"/> Student Loan deductions to continue</p> <p>6 Tax Code at leaving date</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>If week 1 or month 1 applies, enter 'X' in the box below.</p> <p>Week 1/Month 1 <input type="checkbox"/></p> <p>7 Last entries on P11 <i>Deductions Working Sheet</i>. Complete only if Tax Code is cumulative. If there is an 'X' at box 6 there will be no entries here.</p> <p>Week number <input type="checkbox"/> Month number <input type="checkbox"/></p> <p>Total pay to date</p> <div style="display: flex; align-items: center; margin-bottom: 5px;"> £ <div style="border: 1px solid black; width: 80%; height: 20px; flex-grow: 1;"></div> P </div> <p>Total tax to date</p> <div style="display: flex; align-items: center; margin-bottom: 5px;"> £ <div style="border: 1px solid black; width: 80%; height: 20px; flex-grow: 1;"></div> P </div>
---	---

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

<p>8 New employer PAYE reference <i>Office number Reference number</i></p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>9 Date new employment started <i>DD MM YYYY</i></p> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="border: 1px solid black; width: 30%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 30%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 30%; height: 20px; margin-bottom: 5px;"></div> </div> <p>10 Works number/Payroll number and Department or branch (if any)</p> <div style="border: 1px solid black; width: 100%; height: 40px; margin-bottom: 5px;"></div> <p>11 Enter 'P' here if employee will not be paid by you between the date employment began and the next 5 April. <input type="checkbox"/></p> <p>12 Enter Tax Code in use if different to the Tax Code at box 6.</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>If week 1 or month 1 applies, enter 'X' in the box below.</p> <p>Week 1/Month 1 <input type="checkbox"/></p> <p>13 If the tax figure you are entering on P11 <i>Deductions Working Sheet</i> differs from box 7 (see the E13 Employer Helpbook <i>Day-to-day payroll</i>) please enter the figure here.</p> <div style="display: flex; align-items: center; margin-bottom: 5px;"> £ <div style="border: 1px solid black; width: 80%; height: 20px; flex-grow: 1;"></div> P </div> <p>14 New employee's job title or job description</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div>	<p>15 Employee's private address</p> <div style="border: 1px solid black; width: 100%; height: 60px; margin-bottom: 5px;"></div> <p>Postcode</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>16 Gender. Enter 'X' in the appropriate box</p> <p>Male <input type="checkbox"/> Female <input type="checkbox"/></p> <p>17 Date of birth <i>DD MM YYYY</i></p> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="border: 1px solid black; width: 30%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 30%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 30%; height: 20px; margin-bottom: 5px;"></div> </div> <p>18 I have prepared a P11 <i>Deductions Working Sheet</i> in accordance with the details above. Employer name and address</p> <div style="border: 1px solid black; width: 100%; height: 80px; margin-bottom: 5px;"></div> <p>Postcode</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>Date <i>DD MM YYYY</i></p> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="border: 1px solid black; width: 30%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 30%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 30%; height: 20px; margin-bottom: 5px;"></div> </div>
---	---