

## Design specification for form P45 (Online) (Starter and Leaver details)

### Introduction

These design specifications cover the preparation and use of black-and-white forms P45 (Online) Parts 1A, 2 and 3 which can be output if the Part 1 function has been successfully completed online. By following these specifications and guidelines, Parts 1A - 3 may be generated by the use of a non-impact printer.

From October 2008, it will be possible for employers who submit form P45 Part 1 online to print the Parts 1A, 2 and 3 on plain white A4 paper.

### Who must be given form P45 (Online) Parts 1A, 2 and 3

Employers must give form P45 (Online) Parts 1A, 2 and 3 to every employee on the last day of their employment, or as soon as possible after that date, when the employee has had:

- earnings at or above the National Insurance contributions Lower Earnings Limit, or
- Income Tax and/or National Insurance contributions deducted from pay, or
- a form P11 completed by you.

PAYE Regulations state it is not acceptable for employers to provide employees with P45 details electronically.

### Conditions for using form P45 (Online) Parts 1A, 2 and 3

Form P45 (Online) Parts 1A, 2 and 3 must:

- **not** be altered after Part 1 has been submitted to HMRC online
- be readily recognisable as form P45 when received by both the new employer and HMRC
- be an accurate reproduction that matches the content, layout and appearance of the attached illustrations on pages 4, 5 and 6 of this specification.

And we recommend that it **cannot** be allowed to be printed unless Part 1 has been successfully submitted online and validation received from HMRC

### Paper size and printing

Parts 1A, 2 and 3 of P45(Online) must be printed on **white** A4 size paper of at least 80 gsm.

Coloured paper must not be used for these forms.

#### Print colour

All forms and data must be printed in pure **black**. Coloured inks and use of shading is not permitted. The data and forms must be programmed to print simultaneously. Forms cannot be produced separately from income data entries.

#### Logo

The HM Revenue & Customs logo including the roundel (with the crest within) must be reproduced on Parts 1A, 2 and 3.

If you need the HMRC logo, contact [rita.patel@hmrc.gsi.gov.uk](mailto:rita.patel@hmrc.gsi.gov.uk)

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## Page content and wording

Each page must follow the exact content and layout as the corresponding page of the illustrations. The number of words per line must not vary.

### Typeface

Arial typeface should be used.

### Type size

Text should be set in font sizes shown on the illustrations on Pages 4 to 6.

If it is not possible to use fonts sized in half-points, as shown on the illustration, HMRC will accept a slight variance of the font size by 0.5 rounded up from 8.5 to 9 and 10.5 to 11 or rounded down from 8.5 to 8 and 10.5 to 10 on condition that the text, text breaks, boxes and rules, strictly remain within the same print area to protect the integrity of the form.

### Typestyle

The pattern of bold, normal and italic characters should match the illustrations shown on pages 4 to 6.

### Boxes

The dimensions and positioning of the boxes must be accurate in composition to achieve identical layout and appearance of the illustrations. Box outlines must be reproduced.

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## Completion of form

The size of the variable data must be printed in a font size not smaller than 9 point.

### Monetary figures and dates

Boxes for cash amounts should be shown with the pounds and pence in one box. The £ symbol should be printed to the far left and not as part of the data entry in the box. For example:

Total pay to date

£  p *Correct*

Total tax to date

£  p *Incorrect*

Date

Date DD MM YYYY

*Correct*

Date

*Incorrect*

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## Page order

The form must be page-numbered in the same manner as the official HMRC format illustrations.

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## Certification of P45 (Online) black-and-white Parts 1A, 2 and 3

HMRC will not be providing an approval service for the computer generated black-and-white P45 (Online) Parts 1A, 2 and 3. They must conform to the specifications set out here to be acceptable to HMRC.

Forms P45 are subject to regular review and possible change. When we change the content of this form we will warn software developers, who must amend their product in line with HMRC's revised versions.

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## Approval of Substitute colour pre-printed continuous and laser sheet forms P45 (Parts 1, 1A, 2 and 3)

We will continue to accept pre-approved HMRC 'Substitute' forms for the remaining types of P45. These are the colour pre-printed continuous and laser sheet forms P45 (Parts 1, 1A, 2 and 3)

Before bringing pre-printed Substitute forms P45 continuous and/or laser sheet formats into use you **must** submit for and receive approval from HMRC.

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## Crown Copyright applies to HMRC forms

The Stationery Office does not intend to seek payment from developers, but Crown Copyright should be acknowledged when these are released to the end users.

Any questions about the black-and-white computer printed forms P45 (Online) Parts 1A, 2 and 3 should be sent to:

Julie Bennett  
HM Revenue & Customs  
PAYE, SA, NICs Process  
Crown House  
Victoria Street  
Shipley  
West Yorkshire  
BD17 7TW

No other HMRC office can give authority to anyone to deviate from the procedure set out in this specification.

Issued October 2008

**P45 Part 1A online**


Illustration scaled at 100%.

A4 Portrait (H:297mm, W:210mm) set against A3 Portrait (H:420mm, W:297). When printing for visual reference, check measurements are consistent with 100% to scale printing for A3, this will ensure accurate A4 replication of form.

**Note on question number boxes**

All question number boxes are W:7mm x H:4.233mm.

Arial 14pt emboldened **P45 Part 1A**  
Arial 14pt emboldened **Details of employee leaving work**  
Arial 12pt Regular Copy for employee



W:184 x H:3

**1** Employer PAYE reference Arial 8.5pt Regular

Office number Arial 8.5pt Italic Reference number Arial 8.5pt Italic

**2** Employee's National Insurance number Arial 8.5pt Regular

**3** Title – enter MR, MRS, MISS, MS or other title Arial 8.5pt Regular

Surname or family name Arial 8.5pt Regular

First or given name(s) Arial 8.5pt Regular

**4** Leaving date DD MM YYYY Arial 8.5pt Regular and italic

**5** Student Loan deductions Arial 8.5pt Regular

**6** Tax Code at leaving date Arial 8.5pt Regular

If week 1 or month 1 applies, enter 'X' in the box below. Arial 8.5pt Regular

**7** Last entries on P11 *Deductions Working Sheet*. Arial 8.5pt Regular, Italic, and emboldened

**8** This employment pay and tax. If no entry here, the amounts are those shown at box 7. Arial 8.5pt Regular

**9** Works number/Payroll number and Department or branch (if any) Arial 8.5pt Regular

**10** Gender. Enter 'X' in the appropriate box Arial 8.5pt Regular

**11** Date of birth DD MM YYYY Arial 8.5pt Regular and Italic

Student Loan deductions to continue Arial 8.5pt Regular

Week 1/Month 1 Arial 8.5pt Regular

**12** Employee's private address Arial 8.5pt Regular

Postcode Arial 8.5pt Regular

**13** I certify that the details entered in items 1 to 11 on this form are correct. Arial 8.5pt Regular

Employer name and address Arial 8.5pt Regular

Postcode Arial 8.5pt Regular

Date DD MM YYYY Arial 8.5pt Regular and Italic

Total pay to date Arial 8.5pt Regular

Total tax to date Arial 8.5pt Regular

Total pay in this employment Arial 8.5pt Regular

Total tax in this employment Arial 8.5pt Regular

Tax credits Arial 9pt Regular

**To the new employer** Arial 10.5pt emboldened

**To the employee** Arial 10.5pt emboldened

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. Arial 8.5pt Regular

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. Arial 8.5pt Regular

Arial 8.5pt Regular HMRC 04/08

This border represents the A4 page boundaries. Do not replicate the outline.

**Notes**

Positioning figures (in red) are provided in millimetres (mm) as X/Y co-ordinates, with the point of origin X:0,Y:0, being the top left-hand corner of the page. 'X' is the horizontal axis, while 'Y' is the vertical axis, relative to the orientation of the printed page. All values are indexed to the point of origin for question and answer boxes, which is the top left hand corner of the object in question. The point of origin for text is the top left-hand corner of the 'x' height in the instance of lower-case text and the top left-hand corner of upper-case height text for capitals, including the ascender.


Box measurements (in blue) are provided within the boundary of each box and given in millimetres wherever possible. Some values may be shown outside of the box where space prohibits this, but will be clearly shown in blue to avoid confusion with position values. Information regarding font/type size and format is provided in green.

All text must be located in exactly the same positions as shown above. Where half-point font sizes are not available, text rounded up or down half a point to a whole point value may be used (for example, 8.5pt rounded down to 8pt). Where such font sizes are adopted, question/sentence/paragraph formatting must be identical to that shown. Text should not be allowed to wrap or justify to accommodate the larger/smaller type footprint created when using smaller or larger font sizes than that shown in the illustrations. Baseline positions and tracking and leading values must be followed as closely as possible to those in the illustrations.

**P45 Part 2 online**

Illustration scaled at 100%.

A4 Portrait (H:297mm, W:210mm) set against A3 Portrait (H:420mm, W:297). When printing for visual reference, check measurements are consistent with 100% to scale printing for A3, this will ensure accurate A4 replication of form.



P45 Part 2

Details of employee leaving work

Copy for new employer

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**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

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**To the employee** *Arial 10.5pt Regular*

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** *Arial 9pt Regular*

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** *Arial 9pt Regular*

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** *Arial 9pt Regular*

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](http://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](http://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.

**P45(Online) Part 2** *Arial 8.5pt emboldened*

*Arial 8.5pt Regular* HMRC04/08

This area of the form utilises the same measurements as those in Illustration 1. Textual content is the same with the exception of the title.

**Notes**

Positioning figures (in red) are provided in millimetres (mm) as X/Y co-ordinates, with the point of origin X:0,Y:0, being the top left-hand corner of the page. 'X' is the horizontal axis, while 'Y' is the vertical axis, relative to the orientation of the printed page. All values are indexed to the point of origin for question and answer boxes, which is the top left hand corner of the object in question. The point of origin for text is the top left-hand corner of the 'x' height in the instance of lower-case text and the top left-hand corner of upper-case height text for capitals, including the ascender.

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**P45 Part 3 online**

Illustration scaled at 100%.

A4 Portrait (H:297mm, W:210mm) set against A3 Portrait (H:420mm, W:297). When printing for visual reference, check measurements are consistent with 100% to scale printing for A3, this will ensure accurate A4 replication of form.

Arial 14pt emboldened X:170.87 Y:5.58  
Arial 14pt emboldened X:143.5 Y:12.02  
Arial 12pt Regular X:133.87 Y:18.70



## P45 Part 3

### New employee details

For completion by new employer

Arial 9pt Regular and emboldened X:13.26 Y:33.00 File your employee's P45 online at [www.hmrc.gov.uk](http://www.hmrc.gov.uk)
Arial 9pt Regular X:125.37 Y:33.04 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

Arial 11pt Regular and emboldened X:107.5 Y:138.90  
**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 Arial 8.5pt Regular

*Office number Reference number* Arial 8.5pt Regular

**9** Date new employment started *DD MM YYYY* Arial 8.5pt Regular and Italic

**10** Works number/Payroll number and Department or branch (if any) Arial 8.5pt Regular

**11** Enter 'P' here if employee will not be paid by you between the date employment began and the next 5 April. Arial 8.5pt Regular

Arial 8.5pt Regular X:86.28 Y:205.64  
Arial 8.5pt Regular X:45.58 Y:233.34

**12** Enter Tax Code in use if different to the Tax Code at box 6. Arial 8.5pt Regular

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

Arial 8.5pt Regular Week 1/Month 1  Arial 8.5pt Regular

**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. Arial 8.5pt Regular and Italic

£p

**14** New employee's job title or job description Arial 8.5pt Regular

**15** Employee's private address Arial 8.5pt Regular

Postcode Arial 8.5pt Regular

**16** Gender. Enter 'X' in the appropriate box Arial 8.5pt Regular

Male  Arial 8.5pt Regular Female  Arial 8.5pt Regular

**17** Date of birth *DD MM YYYY* Arial 8.5pt Regular and Italic

**Declaration** Arial 10.5pt Regular

**18** I have prepared a P11 *Deductions Working Sheet* in accordance with the details above. Arial 8.5pt Regular and Italic

Employer name and address Arial 8.5pt Regular

Postcode Arial 8.5pt Regular

Date *DD MM YYYY* Arial 8.5pt Regular and Italic

Arial 8.5pt Regular X:180 Y:288.79  
 HMRC 04/08
 

This area of the form utilises the same measurements as those in Illustration 1. Textual content is the same with the exception of the title and the instruction to 'File your employee's P45 online at www.hmrc.gov.uk' and 'Use capital letters when completing the form'.

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