Preparing a form P11

If you are using the tax and National Insurance contributions Calculators on your Employer CD-ROM, or the manual tax and National Insurance contributions tables, you will need to complete a paper form P11 for each employee. You will find a form P11 in your New Employer Pack. To prepare a new P11, fill in boxes A-L, as shown here.

Tax year

Check you are using a form for the correct year. The tax year runs from 6 April to 5 April. Tax year 2007-08 starts on 6 April 2007 and ends on 5 April 2008.

Box A

Enter the name of your business here.

Box B

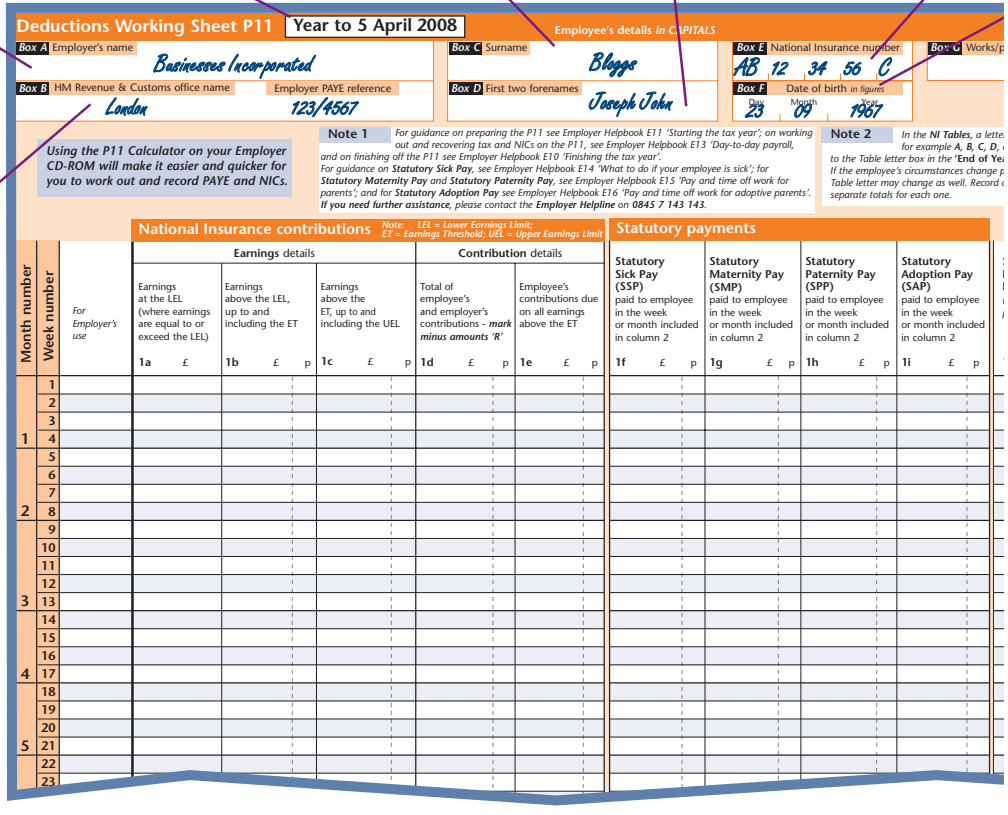
Enter the name of your business's HM Revenue & Customs (HMRC) office and Employer PAYE reference if you know it. If not, your HMRC office will let you know what this is shortly.

Box C

Employee's surname.

Box D

Employee's first names.



Deductions Working Sheet P11 — Year to 5 April 2008

Employee's details *in CAPITALS*

Box A Employer's name: Businesses Incorporated

Box B HM Revenue & Customs office name: London

Employer PAYE reference: 123/4567

Box C Surname: Bloggs

Box D First two forenames: Joseph John

Box E National Insurance number: AB 12 34 56 C

Box F Date of birth *in figures*: Day 23 Month 09 Year 1967

Using the P11 Calculator on your Employer CD-ROM will make it easier and quicker for you to work out and record PAYE and NICs.

Note 1 — For guidance on preparing the P11 see Employer Helpbook E11 'Starting the tax year'; on working out and recovering tax and NICs on the P11, see Employer Helpbook E13 'Day-to-day payroll, and on finishing off the P11 see Employer Helpbook E10 'Finishing the tax year'. For guidance on **Statutory Sick Pay**, see Employer Helpbook E14 'What to do if your employee is sick'; for **Statutory Maternity Pay** and **Statutory Paternity Pay**, see Employer Helpbook E15 'Pay and time off work for parents'; and for **Statutory Adoption Pay** see Employer Helpbook E16 'Pay and time off work for adoptive parents'. **If you need further assistance**, please contact the **Employer Helpline** on **0845 7 143 143**.

Note 2 — In the **NI Tables**, a letter for example **A, B, C, D,** to the Table letter box in the **'End of Ye** If the employee's circumstances change Table letter may change as well. Record separate totals for each one.

National Insurance contributions — Note: LEL = Lower Earnings Limit; ET = Earnings Threshold; UEL = Upper Earnings Limit

Statutory payments

Month number	Week number	For Employer's use	Earnings details: Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a £	Earnings details: Earnings above the LEL, up to and including the ET 1b £ p	Earnings details: Earnings above the ET, up to and including the UEL 1c £ p	Contribution details: Total of employee's and employer's contributions - *mark minus amounts 'R'* 1d £ p	Contribution details: Employee's contributions due on all earnings above the ET 1e £ p	Statutory Sick Pay (SSP) paid to employee in the week or month included in column 2 1f £ p	Statutory Maternity Pay (SMP) paid to employee in the week or month included in column 2 1g £ p	Statutory Paternity Pay (SPP) paid to employee in the week or month included in column 2 1h £ p	Statutory Adoption Pay (SAP) paid to employee in the week or month included in column 2 1i £ p
1	1										
	2										
	3										
	4										
2	5										
	6										
	7										
	8										
3	9										
	10										
	11										
	12										
	13										
4	14										
	15										
	16										
	17										
5	18										
	19										
	20										
	21										
	22										
	23										

Box E

National Insurance number (NI number). As soon as an employee starts working for you, ask them for their NI number. If your employee cannot remember their NI number, check whether it is on any papers they have given to you. If you cannot find it, you can complete and send us form CA6855 and we will trace the number for you. The CA6855 is available on your Employer CD-ROM or from the Employer Orderline. You will find an order form in your New Employer Pack.

Box F

Enter your employee's date of birth here if you know it.

Box G

Enter any works number for your employee here.

Box H

Enter the date your employee started working for you.

Box K

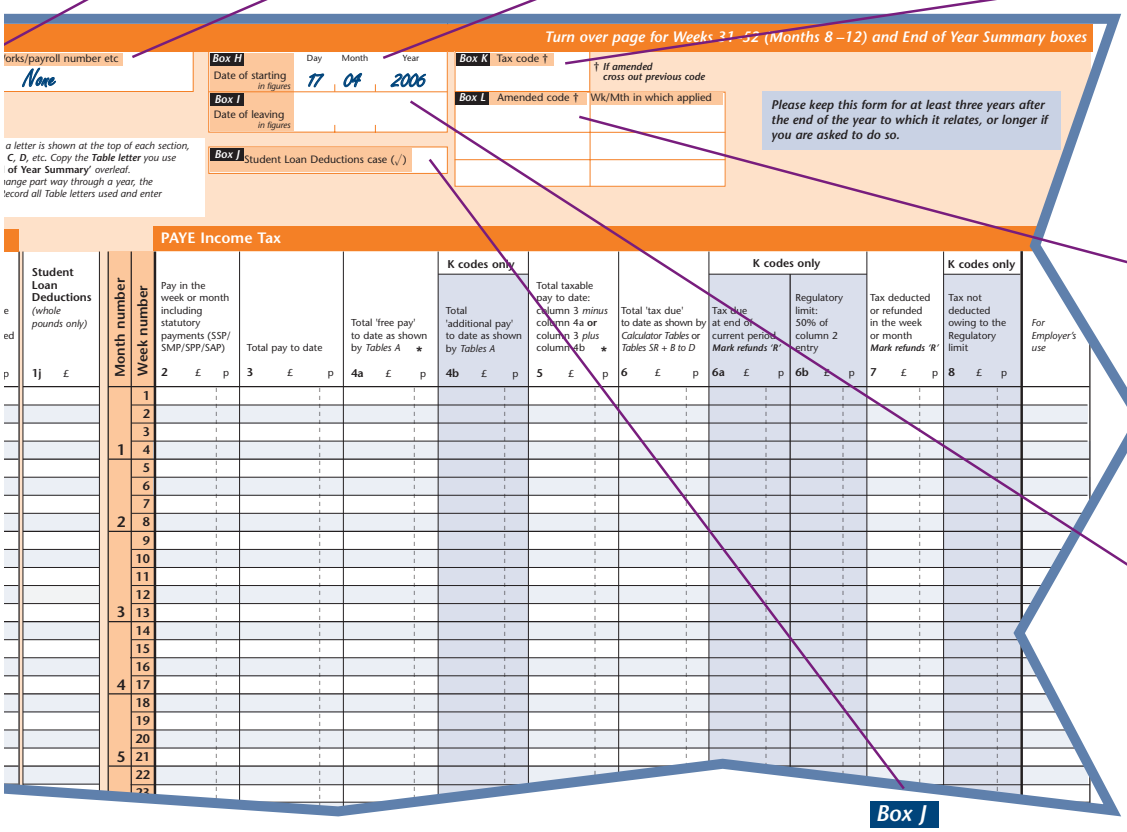
Complete Box K with your employee's tax code.

Box L

Only use Box L if you receive an amended tax code for your employee.

Box I

Only complete this box if your employee has stopped working for you.

Box J

If your employee has ticked 'Box D - **Student loans**' on their form P46, or 'Box 5' of their P45 shows that your employee makes Student Loan repayments, tick this box.