HM Revenue & Customs

EP Appendix 7B - NICs Settlement Return

Tax Year 2 0 ☐☐ – ☐☐

Employer name

EP Appendix 7B PAYE reference

Declaration

In accordance with Part 1, EP Appendix 7B, I can confirm that this NICs Settlement Return only applies to those employees who:

1. are employed by a UK employer assigned to work abroad for a limited duration, but for more than a complete tax year — No ☐ Yes ☐
2. have an ongoing liability to UK NICs whilst abroad — No ☐ Yes ☐
3. earn above the upper earnings limit in every earnings period throughout the tax year — No ☐ Yes ☐
4. are not resident and ordinarily resident for tax purposes and not liable to UK tax on their earnings from their employment — No ☐ Yes ☐
5. receive some earnings and benefits derived from the employment from sources other than the UK employer. — No ☐ Yes ☐

Repayment

Where this return indicates that a repayment of NICs is due, I confirm that I have read and applied the guidance at Part 9, EP Appendix 7B. — No ☐ Yes ☐

A	B	C	D	E	F	G	H	J	K	L	M	N
Employee name	NI number	Social security equalised (Y/N)	**NICs paid under PAYE and shown on the P35**			**Final details of earnings liable to NICs**				Additional Class 1 primary NICs reported as earnings in year of payment (H + J) - (D + E)	Additional Class 1 secondary NICs K - F	**Total settlement** L + M
			P14 Class 1 primary NICs to UEL	P14 Class 1 primary NICs over the UEL	P14 Class 1 NICs secondary	Actual Class 1 earnings	Actual Class 1 primary NICs to UEL	Actual additional Class 1 primary NICs on earnings over UEL	Actual Class 1 secondary NIC s			
						Total NIC settlement amount						