

Appendix – other useful forms and guidance issued by HM Revenue & Customs

480	Expenses and benefits – A tax guide	E10	Employer Helpbook: Finishing the tax year up to 5 April 2009
490	Employee travel – A tax and NICs guide for employers	E11	Employer Helpbook: Starting the tax year from 6 April 2009
CA33	Class 1A National Insurance contributions on Car and Fuel Benefits – A guide for employers	E12	PAYE and NICs rates and limits for 2009–10
CA37	National Insurance Contributions Tables: Simplified Deductions Scheme for employers	E13	Employer Helpbook: Day-to-day payroll
CA38	Not Contracted-out Tables: National Insurance contributions Tables A and J	E14	Employer Helpbook for Statutory Sick Pay
CA39	National Insurance Contributions Tables: Contracted-out contributions for employers with Contracted-out Salary Related schemes	E15	Employer Helpbook for Statutory Maternity Pay
		E16	Employer Helpbook for Statutory Adoption Pay
		E17	Employer Helpbook: Collection of Student Loans
CA40	National Insurance Contributions Tables: Employee only contributions for employers or employees authorised to pay their own contributions	E19	Employer Helpbook for Statutory Paternity Pay
		E24	Tips, Gratuities, Service Charges and Troncs: A guide to Income Tax, National Insurance contributions, National Minimum Wage issues, and VAT
CA41	National Insurance Contributions Tables: National Insurance contributions Tables B and C	EEC1	Expenses and Benefits Returns on Magnetic Media: Submission Instructions and Technical Specification
CA42	National Insurance Contributions Tables: Foreign-Going Mariner's and Deep Sea Fisherman's contributions for employers	Employer CD-ROM	Most of the forms and guidance you will need can be found on your CD-ROM. There are also useful calculators such as the PAYE Tax and NIC Calculators and the Car and Car Fuel Benefit Calculators. For more information see the 'Help & Further Guidance page' on the inside cover of this manual.
CA43	National Insurance Contributions Tables: Contracted-out contributions and minimum payments for employers with Contracted-out Money Purchase schemes		
CA44	National Insurance for Company Directors		
CWG5(2009)	Class 1A National Insurance contributions on benefits in kind – A guide for employers	P6	Forms sent to employers by the HM Revenue & Customs office with coding or amended coding instructions. These are used throughout the tax year
E3	Employer Orderline 2009 Order Form		
E4	Employer Orderline 2009 Fax Order Form	P6T	Budget Coding Notice (in year)

Appendix

P9D	Return of employee's expenses and benefits paid during the tax year. See also form P11D	P38/P38A	Employer's supplementary statement with details of employees who were paid over £100 in total for the year but for whom a deductions working sheet was not completed or who were not entered on the P35
P9(T)	A notice issued towards the end of one tax year giving coding instructions for the next tax year		
P9X	Instruction to an employer giving authority to amend certain suffix codes from the start of the new tax year when the Government has changed personal allowances	P38(S)	For use when students are employed during holidays
P11	Deductions working sheet used to record the weekly/monthly tax and NICs of employees	P39	End of year statement of people who are employed by non-resident employers
P11D	Return of employee's expenses payments and benefits paid during the tax year. See also form P9D	P45	For use when an employee leaves a job and when an employee starts a job. This is a four part form
P11D(b)	Covering certificate for forms P11D	P45W	Welsh version of notes on form P45 Part 2, available on request
P11D (Guide)	Notes on how to fill in form P11D	P46	For use when a new employee does not produce a P45 on commencement of employment
P11D(INT)	Tells you the average and official rates of interest for the year and enables you to calculate the cash equivalent of any interest-free or low interest loans	P46(Car)	Advance details of a car and/or fuel provided for directors and employees who earn at the rate of £8,500 a year or more including expenses and benefits
P14	End of year summary showing totals of individual employee's pay, tax, NICs and statutory payments paid and deducted during the year. This is a three part form	P46(Pen)	For use when someone is starting a pension
P30B	Payslips for sending payments to the Accounts Office	P46(Expat)	For use when an employee is seconded to work in the UK
P30BC	Payslip booklet containing payslips	P60	Certificate of Pay, Income Tax and NICs
P32	For recording weekly/monthly totals of tax, NICs, Student Loan deductions and statutory payments (you may use this in addition to the P30BC)	P61	End of year notification to an employee of tax refunds withheld during a trade dispute
P35	Employer Annual Return	P62	End of year advice to an employee involved in a trade dispute
P35(CS)	Continuation sheet for P35	P403	For use by funds paying holiday pay to employees
P35(TAS)	Returns of awards under a Taxed Award Scheme	P440	Analysis of totals on P35(TAS)

P440(CS)	Continuation sheet for P440
P443	Certificate to employee giving details of Taxed Incentive Award
RD1	Specification for employer's PAYE substitute end of year documents
Code Lists	Replacing form P9 by arrangement with HM Revenue & Customs office
TAS Payment Advice	Advice note sent out with P35(TAS)
Tax Tables	For working out an employee's tax each pay day – consisting of Tax Tables A: Pay Adjustment Tables Tax Tables B to D: Taxable Pay Tables Tax Tables G: Free of Tax Tables