

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

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| 480 | Expenses and benefits – A tax guide | CWG5 | Class 1A National Insurance contributions on benefits in kind – A guide for employers |
| 490 | Employee travel – A tax and NICs guide for employers | E3 | Employer Orderline 2011 Order Form |
| Basic PAYE Tools (formerly the Employer CD-ROM) | The Basic PAYE Tools contain a number of calculators and most of the forms you will need to help you to run your payroll throughout the year. You can download the Basic PAYE Tools from www.businesslink.gov.uk/basicpayetools . For more information see the 'Help & guidance' page on the inside cover of this helpbook. | E10 | Employer Helpbook: Finishing the tax year up to 5 April 2011 |
| | | E11 | Employer Helpbook: Starting the tax year from 6 April 2011 |
| | | E12 | Employer Helpbook: PAYE and NICs rates and limits for 2011–12 |
| | | E13 | Employer Helpbook: Day-to-day payroll |
| CA33 | Class 1A National Insurance contributions on Car and Fuel Benefits – A guide for employers | E14 | Employer Helpbook for Statutory Sick Pay |
| CA37 | National Insurance Contributions Tables: Simplified Deductions Scheme for employers | E15 | Employer Helpbook for Statutory Maternity Pay |
| CA38 | Not Contracted-out Tables: National Insurance contributions Tables A and J | E16 | Employer Helpbook for Statutory Adoption Pay |
| CA39 | National Insurance Contributions Tables: Contracted-out contributions for employers with Contracted-out Salary Related Schemes | E17 | Employer Helpbook: Collection of Student Loans |
| | | E19 | Employer Helpbook for Ordinary and Additional Statutory Paternity Pay |
| CA40 | National Insurance Contributions Tables: Employee only contributions for employers or employees authorised to pay their own contributions | 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 | P6 | Forms sent to employers by the HM Revenue & Customs office with coding or amended coding instructions. These are used throughout the tax year |
| CA43 | National Insurance Contributions Tables: Contracted-out contributions and minimum payments for employers with Contracted-out Money Purchase Schemes | P6T | Budget Coding Notice (in year) |
| | | P9D | Return of employee's expenses and benefits paid during the tax year. See also form P11D |
| CA44 | National Insurance for Company Directors | | |

Appendix

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| P9(T) | A notice issued towards the end of one tax year giving coding instructions for the next tax year | | £100 in total for the year but for whom a deductions working sheet was not completed or who were not entered on the P35 |
| 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) | Return of Class 1A NICs due. Return of expenses and benefits – employers declaration | 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 | 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) |
| P38/P38A | Employer's supplementary statement with details of employees who were paid over | P440(CS) | Continuation sheet for P440 |
| | | P443 | Certificate to employee giving details of Taxed Incentive Award |

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| RD1 | Specification for employer's PAYE substitute end of year documents |
| TAS Payment Advice | Advice note sent out with P35(TAS) |
| Tax Tables | For working out an employee's tax each payday – consisting of |
| | Pay Adjustment Tables Tables A |
| | Taxable Pay Tables Calculator Method Alternative to Tables B to D |
| | Taxable Pay Tables Manual Method Tables B to D |
| | Nominal Taxable Pay Tables Free of Tax payments Tables G |