



1 PAYE Reference

Office number Reference number

2 Employee's National Insurance number

3 Surname (in CAPITALS)

First name(s) (in CAPITALS)

(Mr Mrs Miss Ms Other)

4 Leaving date (in figures) Day Month Year

5 Continue Student Loan Deductions(Y)

6 Tax Code at leaving date. *If Week 1 or Month 1 basis applies, write 'X' in the box marked Week 1 or Month 1.*

Code Week 1 or Month 1

7 Last entries on *Deductions Working Sheet (P11). Complete only if Tax Code is cumulative. Make no entry here if Week 1 or Month 1 basis applies. Go to item 8.*

	Week or month number	
Total pay to date	<input type="text"/>	£ <input type="text"/> p
Total tax to date	<input type="text"/>	£ <input type="text"/> p

8 This employment pay and tax. No entry is needed if Tax Code is cumulative and amounts are the same as item 7 entry.

Total pay in this employment	<input type="text"/>	£ <input type="text"/> p
Total tax in this employment	<input type="text"/>	£ <input type="text"/> p

9 Works number/ Payroll number

10 Department or branch, if any

11 Employee's private address and Postcode

12 I certify that the details entered above in items 1 to 10 are correct.

Employer's name, address and Postcode

Date

To the employer *Please complete with care* ★

For IR office use

- Complete this form following the 'What to do when an employee leaves' instructions in the Employer's Help Book, 'Day-to-day payroll, E13'.
- ★ **Make sure the details are clear on all four parts of this form.** Make sure your name and address is shown on Parts 1 and 1A.
- Detach Part 1 and send it to your

Inland Revenue office immediately.

- Hand Parts 1A, 2 and 3 (unseparated) to your employee when he or she leaves.
- If the employee has died, write 'D' in this box and send all four parts of this form (unseparated) to your Inland Revenue office immediately.

When detaching a page, please leave this stub intact on the remaining pages.



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(Mr Mrs Miss Ms Other)

First name(s)

4 Leaving date

Day Month Year

5 Continue Student Loan Deductions(Y)

6 Tax Code at leaving date. 'X' in the box means Week 1 or Month 1 basis applies.

Code Week 1 or Month 1

7 Last entries on Deductions Working Sheet (P11). If there is an 'X' at item 6, there will be no entries here.

Week or month number

Total pay to date

£ p

Total tax to date

£ p

8 This employment pay and tax. If no entry here, the amounts are those shown at item 7.

Total pay in this employment

£ p

Total tax in this employment

£ p

9 Works number/ Payroll number

10 Department or branch, if any

11 Employee's private address and Postcode

12 Employer's name, address and Postcode

Date

To the employee

Detach this Part and keep it safe. Copies are not available.

This form is important to you. Take good care of it. You may need the information shown on Part 1A when completing any Tax Return you are sent at the end of the tax year.

P45

Please also read the notes on Part 2 attached. Those notes give some important information about what you should do next and what to do with Parts 2 and 3.

To the new employer

If your new employee gives you this form please detach this Part 1A and return it to them. Deal with Parts 2 and 3 normally.



1 Previous PAYE Reference

Office number

Reference number

2 Employee's National Insurance number

3 Surname

First name(s)

Day Month Year

4 Leaving date

5 Continue Student
Loan Deductions(Y)

6 Tax Code at leaving date. 'X' in the box means
Week 1 or Month 1 basis applies.

Code Week 1 or Month 1

7 Last entries on
Deductions
Working Sheet (P11)
If there is an 'X' at item 6,
there will be no entries here.

Week or
month number

Total pay to date

£ p

Total tax to date

£ p

To the employee

This form is important to you. Take good care of it. Copies are not available. Keep Parts 2 and 3 of the form together and do not alter them.

Going to a new job

Give this form (Parts 2 and 3) 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 Inland Revenue office immediately with a letter saying so and giving the name and address of your new employer. The Inland Revenue office can make special arrangements, but you may pay too much tax for a while as a result.

Going abroad

If you are going abroad or returning to a country outside the UK ask for *Income Tax form for those Leaving the United Kingdom* (form P85) from any Inland Revenue office or Enquiry Centre.

Becoming self-employed

You must register with the Inland Revenue within 3 months, or you could incur a penalty. To register, get a copy of *Thinking of working for yourself* (leaflet P/SE/1) from your Inland Revenue office or call 08459 154515.

Claiming Jobseeker's Allowance

Take this form to the Benefit 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

If you have paid tax and wish to claim a refund ask for *Claim for income tax repayment* (form P50) from any Inland Revenue office or Enquiry Centre.

To the new employer

Check this form, complete items 8 to 17 in Part 3 and prepare a *Deductions Working Sheet* (form P11). Follow the instructions in the *Employer's Help Book 'Day-to-day payroll, E13'* for how to prepare a P11.

Detach Part 3 of this form and send it to your Inland Revenue office immediately. Keep Part 2.



1 Previous PAYE Reference

Office number

Reference number

2 Employee's National Insurance number

3 Surname

First name(s)

4 Date left

previous

employment

Day

Month

Year

5 Continue Student

Loan Deductions(Y)

Code

Week 1 or Month 1

6 Tax Code at leaving date. 'X' in the box means
Week 1 or Month 1 basis applies.

7 Last entries on

Deductions

Working Sheet (P11)

If there is an 'X' at item 6,
there will be no entries here.

Week or
month number

Total pay to date

£

p

Total tax to date

£

p

To the new employer

Complete items 8 to 17 below and send this page of the form only to your Inland Revenue office immediately.

8 New PAYE Reference

Office number

Reference number

9 Date employment started (in figures)

Day

Month

Year

10 Tick here if you want these details to be shown on tax code notifications

Works/Payroll
number
Department or
branch if any

11 Enter P if employee will not be paid by you between date employment began and next 5 April

12 Enter code in use if different to code at item 6

13 If the tax figure you are entering on P11 differs from item 7 above (see Employer's Help Book 'Day-to-day payroll, E13') please enter your figure here

£

14 Employee's private address

Postcode

15 Employee's date of birth (if known)

Day

Month

Year

16 Employee's job title or description

17 Declaration. I have prepared a *Deductions Working Sheet* (P11) in accordance with the details above.

Employer

Address