

Use capital letters when filling in this form

<p>1 Employer PAYE reference Office number Reference number</p> <div style="border: 1px solid black; padding: 2px; width: 100%; display: flex; justify-content: space-between;"> <input style="width: 40%; border: none;" type="text"/> / <input style="width: 40%; border: none;" type="text"/> </div> <p>2 Employee's National Insurance number</p> <div style="border: 1px solid black; padding: 2px; width: 100%; height: 20px;"></div> <p>3 Title - enter MR, MRS, MISS, MS or other title</p> <div style="border: 1px solid black; padding: 2px; width: 100%; height: 20px;"></div> <p>Surname or family name</p> <div style="border: 1px solid black; padding: 2px; width: 100%; height: 20px;"></div> <p>First name(s)</p> <div style="border: 1px solid black; padding: 2px; width: 100%; height: 20px;"></div> <p>4 Leaving date DD MM YYYY</p> <div style="display: flex; justify-content: space-around;"> <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> </div>	<p>5 Student Loan deductions</p> <div style="display: flex; align-items: center;"> <input style="width: 20px; height: 20px; border: 1px solid black;" type="checkbox"/> Enter 'Y' if Student Loan deduction is due to be made </div> <p>6 Tax code at leaving date</p> <div style="border: 1px solid black; padding: 2px; width: 100%; height: 20px;"></div> <p>If week 1 or month 1 applies, enter 'X' in the box below.</p> <p>Week 1/month 1 <input style="width: 20px; height: 20px; border: 1px solid black;" type="checkbox"/></p> <p>7 Last entries on Payroll record/Deductions Working Sheet. Complete only if tax code is cumulative. Make no entry if week 1 or month 1 applies, go straight to box 8.</p> <p>Week number <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> Month number <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/></p> <p>Total pay to date</p> <div style="display: flex; align-items: center;"> <input style="width: 20px; height: 20px; border: 1px solid black; margin-right: 5px;" type="text"/> <input style="width: 60%; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; margin-left: 5px;" type="text"/> </div> <p>Total tax to date</p> <div style="display: flex; align-items: center;"> <input style="width: 20px; height: 20px; border: 1px solid black; margin-right: 5px;" type="text"/> <input style="width: 60%; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; margin-left: 5px;" type="text"/> </div>
<p>8 This employment pay and tax. Leave blank if the tax code is cumulative and the amounts are the same as box 7.</p> <p>Total pay in this employment</p> <div style="display: flex; align-items: center;"> <input style="width: 20px; height: 20px; border: 1px solid black; margin-right: 5px;" type="text"/> <input style="width: 60%; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; margin-left: 5px;" type="text"/> </div> <p>Total tax in this employment</p> <div style="display: flex; align-items: center;"> <input style="width: 20px; height: 20px; border: 1px solid black; margin-right: 5px;" type="text"/> <input style="width: 60%; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; margin-left: 5px;" type="text"/> </div> <p>9 Works number/Payroll number and Department or branch (if any)</p> <div style="border: 1px solid black; padding: 2px; width: 100%; height: 40px;"></div> <p>10 Gender. Enter 'X' in the appropriate box</p> <p>Male <input style="width: 20px; height: 20px; border: 1px solid black;" type="checkbox"/> Female <input style="width: 20px; height: 20px; border: 1px solid black;" type="checkbox"/></p> <p>11 Date of birth DD MM YYYY</p> <div style="display: flex; justify-content: space-around;"> <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> </div>	<p>12 Employee's private address</p> <div style="border: 1px solid black; padding: 2px; width: 100%; height: 50px;"></div> <p>Postcode</p> <div style="border: 1px solid black; padding: 2px; width: 100%; height: 20px;"></div> <p>13 I certify that the details entered in items 1 to 11 on this form are correct. Employer name and address</p> <div style="border: 1px solid black; padding: 2px; width: 100%; height: 70px;"></div> <p>Postcode</p> <div style="border: 1px solid black; padding: 2px; width: 100%; height: 20px;"></div> <p>Date DD MM YYYY</p> <div style="display: flex; justify-content: space-around;"> <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 60px; height: 20px; border: 1px solid black;" type="text"/> </div> <p>When an employee dies, enter the date of death in the field on the last Full Payment Submission.</p>

Instructions for the employer

Fill in this form in full. Make sure the details are clear on all parts of this form and that your name and address are shown on Parts 1 and 1A.

Enter the date of leaving on the Full Payment Submission for your employee.

Give completed Parts 1A, 2 and 3 to your employee when they leave.

<p>1 Employer PAYE reference Office number Reference number</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>2 Employee's National Insurance number</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>3 Title - enter MR, MRS, MISS, MS or other title</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>Surname or family name</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>First name(s)</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>4 Leaving date DD MM YYYY</p> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="border: 1px solid black; width: 20%; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20%; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20%; height: 20px;"></div> </div>	<p>5 Student Loan deductions</p> <p><input type="checkbox"/> Student Loan deductions to continue</p> <p>6 Tax code at leaving date</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>If week 1 or month 1 applies, enter 'X' in the box below.</p> <p>Week 1/month 1 <input type="checkbox"/></p> <p>7 Last entries on Payroll record/Deductions Working Sheet. Complete only if tax code is cumulative. If there is an 'X' at box 6 there will be no entries here.</p> <p>Week number <input type="text"/> Month number <input type="text"/></p> <p>Total pay to date</p> <div style="display: flex; justify-content: space-between; width: 100%; border: 1px solid black; padding: 2px;"> £ <input style="width: 80%;" type="text"/> P </div> <p>Total tax to date</p> <div style="display: flex; justify-content: space-between; width: 100%; border: 1px solid black; padding: 2px;"> £ <input style="width: 80%;" type="text"/> P </div>
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<p>8 This employment pay and tax. If no entry here, the amounts are those shown at box 7.</p> <p>Total pay in this employment</p> <div style="display: flex; justify-content: space-between; width: 100%; border: 1px solid black; padding: 2px;"> £ <input style="width: 80%;" type="text"/> P </div> <p>Total tax in this employment</p> <div style="display: flex; justify-content: space-between; width: 100%; border: 1px solid black; padding: 2px;"> £ <input style="width: 80%;" type="text"/> P </div> <p>9 Works number/Payroll number and Department or branch (if any)</p> <div style="border: 1px solid black; width: 100%; height: 40px; margin-bottom: 5px;"></div> <p>10 Gender. Enter 'X' in the appropriate box</p> <p>Male <input type="checkbox"/> Female <input type="checkbox"/></p> <p>11 Date of birth DD MM YYYY</p> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="border: 1px solid black; width: 20%; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20%; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20%; height: 20px;"></div> </div>	<p>12 Employee's private address</p> <div style="border: 1px solid black; width: 100%; height: 50px; margin-bottom: 5px;"></div> <p>Postcode</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>13 I certify that the details entered in items 1 to 11 on this form are correct. Employer name and address</p> <div style="border: 1px solid black; width: 100%; height: 70px; margin-bottom: 5px;"></div> <p>Postcode</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>Date DD MM YYYY</p> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="border: 1px solid black; width: 20%; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20%; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20%; height: 20px;"></div> </div>
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To the employee

The P45 is in 3 parts. Please keep this part (Part 1A) safe. Copies are not available. You might need the information in Part 1A to fill in a tax return if you are sent one. Please read the notes in Part 2 that accompany Part 1A. The notes give some important information about what you should do next and what you should do with Parts 2 and 3 of this form.

Tax credits and Universal Credit

Tax credits and Universal Credit are flexible. They adapt to changes in your life, such as leaving a job. If you need to let us know about a change in your income, phone **0345 300 3900**.

To the new employer

If your new employer gives you this Part 1A, please return it to them. Check the information on Parts 2 and 3 of this form is correct and transfer the information onto the Payroll record/Deductions Working Sheet.

<p>1 Employer PAYE reference Office number Reference number <input style="width: 50px;" type="text"/> / <input style="width: 50px;" type="text"/></p> <p>2 Employee's National Insurance number <input style="width: 100%;" type="text"/></p> <p>3 Title - enter MR, MRS, MISS, MS or other title <input style="width: 100%;" type="text"/> Surname or family name <input style="width: 100%;" type="text"/> First name(s) <input style="width: 100%;" type="text"/></p> <p>4 Leaving date DD MM YYYY <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/> <input style="width: 30px;" type="text"/></p>	<p>5 Student Loan deductions <input type="checkbox"/> Student Loan deductions to continue</p> <p>6 Tax code at leaving date <input style="width: 100%;" type="text"/> If week 1 or month 1 applies, enter 'X' in the box below. Week 1/month 1 <input type="checkbox"/></p> <p>7 Last entries on Payroll record/Deductions Working Sheet. Complete only if tax code is cumulative. If there is an 'X' at box 6 there will be no entries here. Week number <input style="width: 30px;" type="text"/> Month number <input style="width: 30px;" type="text"/> Total pay to date <input style="width: 100%;" type="text"/> £ <input style="width: 20px;" type="text"/> P</p> <p>Total tax to date <input style="width: 100%;" type="text"/> £ <input style="width: 20px;" type="text"/> P</p>
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To the employee

This form is important to you. Take good care of it and keep it safe. Copies are not available. Please keep Parts 2 and 3 of the form together and do not alter them in any way.

Going to a new job

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

Going abroad

If you are going abroad or returning to a country outside the UK fill in form P85, 'Leaving the United Kingdom', go to www.gov.uk/government/publications/income-tax-leaving-the-uk-getting-your-tax-right-p85

Becoming self-employed

You must register with HMRC within 3 months of becoming self-employed or you could incur a penalty. To register as newly self-employed, go to www.gov.uk/topic/business-tax/self-employed

Claiming Jobseeker's Allowance or Employment and Support Allowance (ESA)

Take this form to your Jobcentre Plus 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 or Employment and Support Allowance (ESA)

If you have paid tax and wish to claim a refund fill in form P50, 'Claiming tax back when you have stopped working', go to www.gov.uk/government/publications/income-tax-claiming-tax-back-when-you-have-stopped-working-p50

Help

If you need more help, go to www.gov.uk/topic/business-tax/payee

To the new employer

Check this form, record the start date and report it to HMRC in the first Full Payment Submission for your employee. Prepare a Payroll record/Deductions Working Sheet. Follow the instructions at www.gov.uk/payroll-software
 Keep Part 2.

Use capital letters when completing this form

<p>1 Employer PAYE reference Office number Reference number <input type="text"/> / <input type="text"/></p> <p>2 Employee's National Insurance number <input type="text"/></p> <p>3 Title - enter MR, MRS, MISS, MS or other title <input type="text"/> Surname or family name <input type="text"/> First name(s) <input type="text"/></p> <p>4 Leaving date DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/></p>	<p>5 Student Loan deductions <input type="checkbox"/> Student Loan deductions to continue</p> <p>6 Tax code at leaving date <input type="text"/> If week 1 or month 1 applies, enter 'X' in the box below. Week 1/month 1 <input type="checkbox"/></p> <p>7 Last entries on the Payroll record/Deductions Working Sheet. Complete only if tax code is cumulative. If there is an 'X' at box 6 there will be no entries here. Week number <input type="text"/> Month number <input type="text"/> Total pay to date £ <input type="text"/> <input type="text"/> P</p> <p>Total tax to date £ <input type="text"/> <input type="text"/> P</p>
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To the new employer

<p>8 New employer PAYE reference Office number Reference number <input type="text"/> / <input type="text"/></p> <p>9 Date new employment started DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/></p> <p>10 Works number/Payroll number and Department or branch (if any) <input type="text"/></p> <p>11 Enter 'P' here if employee will not be paid by you between the date employment began and the next 5 April. <input type="checkbox"/></p> <p>12 Enter tax code in use if different to the tax code at box 6. <input type="text"/> If week 1 or month 1 applies, enter 'X' in the box below. Week 1/month 1 <input type="checkbox"/></p> <p>13 If the tax figure you are entering on the Payroll record/Deductions Working Sheet differs from box 7 please enter the figure here. £ <input type="text"/> <input type="text"/> P</p> <p>14 New employee's job title or job description <input type="text"/></p>	<p>15 Employee's private address <input type="text"/> Postcode <input type="text"/></p> <p>16 Gender. Enter 'X' in the appropriate box Male <input type="checkbox"/> Female <input type="checkbox"/></p> <p>17 Date of birth DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/></p> <p>18 I have prepared a Payroll record/Deductions Working Sheet in accordance with the details above. Employer name and address <input type="text"/> Postcode <input type="text"/> Date DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/></p>
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