

## P46: Employee without a Form P45

## **Section one** To be completed by the employee

Please complete section one and then hand the form back to your present employer. If you later receive a form P45 from your previous employer, hand it to your present employer. Use capital letters when completing this form.

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Your details	
National Insurance number	Date of birth DD MM YYYY
This is very important in getting your tax and benefits right	
Title - enter MR, MRS, MISS, MS or other title	Address
	House or flat number
Company of Family and a	
Surname or family name	Rest of address including house name or flat name
First or given name(s)	
	Postcode
Gender. Enter 'X' in the appropriate box	
dender. Enter A in the appropriate box	
Male Female	
Your present circumstances Read all the following statements carefully and enter 'X'	Student Loans If you left a course of Higher Education before last
in <b>the one</b> box that applies to you.	6 April and received your first Student Loan
A - This is my first job since last 6 April and	instalment on or after 1 September 1998 and
I have not been receiving taxable Jobseeker's	you have not fully repaid your Student Loan, enter 'X' in box D. (If you are required to repay your
Allowance or taxable Incapacity Benefit or a state or occupational pension.	Student Loan through your bank or building
OR	society account do <b>not</b> enter an 'X' in box D.)
B - This is now my only job, but since last 6 April I have had another job, or have received	
taxable Jobseeker's Allowance or Incapacity	Signature and date I can confirm that this information is correct
Benefit. I do not receive a state or	
occupational pension.  OR	Signature
C - I have another job or receive a state or	
occupational pension.	
	Date DD MM YYYY

## **Section two** To be completed by the employer

File your employee's P46 online at www.hmrc.gov.uk/employers/doitonline

Use capital letters when completing this form. Guidance on how to fill it in, including what to do if your employee has not entered their National Insurance number on page 1, is at <a href="www.hmrc.gov.uk/employers/working\_out.htm">www.hmrc.gov.uk/employers/working\_out.htm</a> and in the E13 Employer Helpbook Day-to-day payroll.

Employee's details	
Date employment started DD MM YYYY  Job title	Works/payroll number and department or branch (if any)
Employer's details  Employer PAYE reference  Office number Reference number  Employer name	Address Building number  Rest of address  Postcode
Tax code used  If you do not know the tax code to use or the current National Insurance contributions (NICs) lower earnings limit, go to www.hmrc.gov.uk/employers/rates_and_limits.htm  Enter 'X' in the appropriate box  Box A  Emergency code on a cumulative basis  Box B  Emergency code on a non-cumulative  Week 1/Month 1 basis  Box C  Code BR	

Send this form to your HM Revenue & Customs office on the first pay day.

If the employee has entered 'X' in box A or box B, on page 1, and their earnings are below the NICs lower earnings limit, do not send the form until their earnings reach the NICs lower earnings limit.