

## 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.

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

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

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

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 I lower earnings limit, go to www.hmrc.gov.uk/employers/rates_  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.