

P45 Part 1 Details of employee leaving work

Copy for HM Revenue & Customs

File your employee's P45 online at www.hmrc.gov.uk	Use capital letters when completing this form
1 Employer PAYE reference Office number Reference number 2 Employee's National Insurance number 3 Title - enter MR, MRS, MISS, MS or other title	5 Student Loan deductions Enter 'Y' if Student Loan deduction is due to be made 6 Tax Code at leaving date If week 1 or month 1 applies, enter 'X' in the box below. Week 1/Month 1 7 Last entries on P11 Deductions Working Sheet.
First or given name(s)	Complete only if Tax Code is cumulative. Make no entry if week 1 or month 1 applies, go straight to box 8. Week number Month number Total pay to date £
4 Leaving date DD MM YYYY	Total tax to date £
This employment pay and tax. Leave blank if the Tax Code is cumulative and the amounts are the same as box 7. Total pay in this employment f Total tax in this employment f Works number/Payroll number and Department or branch (if any)	Postcode I certify that the details entered in items 1 to 11 on this form are correct.
10 Gender. Enter 'X' in the appropriate box Male Female	Employer name and address
Date of birth DD MM YYYY	Postcode Date DD MM YYYY When an employee dies. If the employee has died enter 'D' in the box and send all four parts of this form to your HMRC office immediately.

Instructions for the employer

- Complete this form following the 'What to do when an employee leaves' instructions in the Employer Helpbook E13 *Day-to-day* payroll. Make sure the details are clear on all four parts of this form and that your name and address is shown on Parts 1 and 1A.
- Send Part 1 to your HM Revenue & Customs office immediately.
- Hand Parts 1A, 2 and 3 to your employee when they leave.



P45 Part 1A Details of employee leaving work

Copy for employee

1 Employer PAYE reference	5 Student Loan deductions
Office number Reference number	Student Loan deductions to continue
	Stadent Edun deductions to continue
	6 Tax Code at leaving date
2 Employee's National Insurance number	
	If week 1 or month 1 applies, enter 'X' in the box below.
T'II AND ANDS ANSS ANS ALL A'II	ii week i of month i appaes, enter X iii the box betow.
3 Title - enter MR, MRS, MISS, MS or other title	Week 1/Month 1
	7 Last entries on P11 <i>Deductions Working Sheet.</i>
Surname or family name	Complete only if Tax Code is cumulative. If there is an 'X'
	at box 6 there will be no entries here.
	Week number Month number
First or given name(s)	
	Total pay to date
	£
4 Leaving date <i>DD MM YYYY</i>	Total tax to date
	£
8 This employment pay and tax. If no entry here, the amour	nts 12 Employee's private address
8 This employment pay and tax. If no entry here, the amour are those shown at box 7.	its 12 Employee's private address
Total pay in this employment	
Total tax in this employment	Postcode
£	
9 Works number/Payroll number and Department or branch (if any)	13 I certify that the details entered in items 1 to 11 on
(ii dily)	this form are correct.
	Employer name and address
10 Gender. Enter 'X' in the appropriate box	
Male Female	
11 Date of birth DD MM YYYY	Postcode
	Date DD MM VVVV
	Date DD MM YYYY

To the employee

The P45 is in three 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

Tax credits 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 **0845 300 3900**.

To the new employer

If your new employee gives you this Part 1A, please return it to them. Deal with Parts 2 and 3 as normal.

P45(Manual) Part 1A HMRC 04/08



P45 Part 2 Details of employee leaving work

Copy for new employer

1 Employer PAYE reference Office number Reference number	5 Student Loan deductions Student Loan deductions to continue
2 Employee's National Insurance number	6 Tax Code at leaving date If week 1 or month 1 applies, enter 'X' in the box below.
3 Title - enter MR, MRS, MISS, MS or other title	Week 1/Month 1 7 Last entries on P11 <i>Deductions Working Sheet.</i>
Surname or family name	Complete only if Tax Code is cumulative. If there is an 'X' at box 6, there will be no entries here.
First or given name(s)	Week number Month number
	Total pay to date
4 Leaving date DD MM YYYY	Total tax to date

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 ask for form P85 *Leaving the United Kingdom* from any HMRC office or Enquiry Centre.

Becoming self-employed

You must register with HMRC within three months of becoming self-employed or you could incur a penalty. To register as newly self-employed see The Phone Book under HM Revenue & Customs or go to www.hmrc.gov.uk to get a copy of the booklet SE1 Are you thinking of working for yourself?

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 ask for form P50 *Claiming Tax back when you have stopped* working from any HMRC office or Enquiry Centre.

Help

If you need further help you can contact any HMRC office or Enquiry Centre. You can find us in The Phone Book under HM Revenue & Customs or go to www.hmrc.gov.uk

To the new employer

Check this form and complete boxes 8 to 18 in Part 3 and prepare a form P11 *Deductions Working Sheet.*Follow the instructions in the Employer Helpbook E13 *Day-to-day payroll,* for how to prepare a P11 *Deductions Working Sheet.* Send Part 3 of this form to your HMRC office immediately. Keep Part 2.

P45(Manual) Part 2 HMRC 04/08



P45 Part 3 New employee details

For completion by new employer

File your employee's P45	online at www.hmrc.gov.uk		Use capital letters when completing this form
	RS, MISS, MS or other title	6	Student Loan deductions Student Loan deductions to continue Tax Code at leaving date If week 1 or month 1 applies, enter 'X' in the box below. Week 1/Month 1 Last entries on P11 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 Month number
4 Leaving date <i>DD M</i> To the new emplo		945 Pari	Total pay to date £ Total tax to date £ \$\frac{\pmathbf{f}}{2} = \frac{\pmathbf{f}}{2} = \frac{\pmathbf{f}} = \frac{\pmathbf{f}} = \frac{\pmathbf{f}}{2} = \pmathbf{
·	<u> </u>		3 3
8 New employer PAY Office number Re		15	Employee's private address
	reference framber		
9 Date new employn	nent started <i>DD MM YYYY</i>		
			Postcode
	roll number and Department or branch		
(if any)		16	Gender. Enter 'X' in the appropriate box
			Male Female
		17	Date of birth <i>DD MM YYYY</i>
	ployee will not be paid by you employment began and the		aration
12 Enter Tax Code in u	ise if different to the Tax Code at box 6		I have prepared a P11 <i>Deductions Working Sheet</i>
		18	in accordance with the details above.
If week 1 or month	1 applies, enter 'X' in the box below.		Employer name and address
Week 1/Month 1			
	u are entering on P11 <i>Deductions</i>		
	fers from box 7 (see the E13 Employer lay payroll) please enter the		
figure here.	by payrony picase effect the		D. J. J.
£			Postcode
14 New employee's jo	b title or job description		Date <i>DD MM YYYY</i>

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