

P46: Employee without a Form P45



Section one To be completed by the employee

Please complete Section one and then hand back the form to your present employer. If you later receive a form P45 from your previous employer, please hand it to your present employer.

YOUR DETAILS PLEASE USE CAPITALS	
National Insurance number – this is very important in getting your tax and benefits right Name Title - Mr, Mrs, Miss, Ms, other Surname or family name First or given name(s) Male or Female	Date of birth D D M M Y Y Y Y Address Postcode House or flat number Rest of address, including house name or flat name
Please read all the following statements carefully and tick the one that applies to you. A - This is my first job since last 6 April and I have not been receiving taxable Jobseeker's 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 or Incapacity Benefit. I do not receive a state or occupational pension. OR C - I have another job or receive a state or occupational pension.	If you left a course of Higher Education before last 6 April and received your first Student Loan instalment on or after 1 September 1998 and you have not fully repaid your student loan, please tick box D. (If you are required to repay your Student Loan through your bank or building society account please do not tick box D.) SIGNATURE AND DATE I confirm that this information is correct Signature

Section two To be completed by the employer

Guidance on how to complete this form, including what to do if your employee has not entered their National Insurance number on page 1, is in your employer's Help Book, E13, Day to day payroll and at www.hmrc.gov.uk/employers/working_out.htm#part4

EMPLOYEE'S DETAILS PLEASE USE CAPITALS	
Date employment started D D M M Y Y Y Y Job title	Works/payroll number and Department or branch (if any)
Employer's PAYE reference Employer's name	Address Postcode Building number Rest of address
TAX CODE USED	
If you do not know the tax code to use or the current tax thre www.hmrc.gov.uk/employers/rates_and_limits.htm	shold, please go to
Box A ticked Emergency code Box B ticked Emergency code Week 1/Month 1 Box C ticked Code BR	
Tax code used	

Please send this form to your HM Revenue & Customs office **on the first pay day**. However, if the employee has ticked box A or box B and their earnings are below the tax threshold, do not send the form until their earnings exceed the threshold.