

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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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 www.hmrc.gov.uk/employers/working_out.htm 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.