

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.

Date of birth DD MM YYYY
Address House or flat number Rest of address including house name or flat name Postcode
Student Loans 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, enter 'X' in box D. (If you are required to repay your Student Loan through your bank or building society account do not enter an 'X' in box D.) 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/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	Works/payroll number and department or branch (if any)	
Job title		
Employer's details		
Employer PAYE reference Office number Reference number	Address Building number	
Employer name	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 Tax code used		
Box B Emergency code on a non-cumulative Week 1/Month 1 basis	If week 1 or month 1 applies, enter 'X' in this box	
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.