

P46: Employee without a form P45

Section one To be completed by the employee

Your employer will need this information if you don't have a form P45 from your previous employer. Your employer may ask you to complete this form or provide the same information in another format. If you later receive your P45, 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 First name(s) Gender. Enter 'X' in the appropriate box Male Female	Date of birth DD MM YYYY 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 confirm that this information is correct Signature Date DD MM YYYY

Section two To be completed by the employer

Almost all employers must file employee starter information online at www.hmrc.gov.uk/online Guidance for employers who must file online can be found at www.businesslink.gov.uk/payingnewemployees

Employers exempt from filing online should send this form to their HM Revenue & Customs office on the first payday. Guidance can be found 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 Insurance contributions (NICs) lower earnings limit, go to www.businesslink.gov.uk/payeratesandthresholds 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	Tax code used If Week 1 or Month 1 applies, enter 'X' in this box
Box C Code BR unless employee fails to complete section one then code 0T Week 1/Month 1 basis	

For employees who complete Box A or Box B starter notification is not needed until their earnings reach the NICs lower earnings limit.