HM Revenue & Customs

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 - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

Are you male or female?

Male ☐ 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

Your present circumstances

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. A ☐

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. B ☐

OR

C - I have another job or receive a state or occupational pension. C ☐

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, tick box D. *(If you are required to repay your Student Loan through your bank or building society account do **not** tick box D.)* D ☐

Signature and date

I can confirm that this information is correct

Signature

Date

D D M M Y Y Y Y

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 Helpbook 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 details Please use capitals

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 threshold, please go to **www.hmrc.gov.uk/employers/rates_and_limits.htm**

Box A ticked
Emergency code on a **cumulative** basis

A

Box B ticked
Emergency code on a **non-cumulative** Week 1/Month 1 basis

B

Box C ticked
Code BR

C

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 tax threshold.