

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.

National Insurance number	Date of birth
This is very important in getting your tax and benefits right.	
	Address
Name	Postcode
Title - enter MR, MRS, MISS, MS or other title	
	House or flat number
Surname or family name	
	Rest of address including house name or flat name
	nes of doores medding node name of his harm
First or given name(s)	
Are you male or female?	
Are you make or remake.	
Male Female	
Your present circumstances	Student Loans
Please read all the following statements carefully and	If you left a course of Higher Education before last
tick the one that applies to you.	6 April and received your first Student Loan
	instalment on or after 1 September 1998 and you have not fully repaid your student loan,
A - This is my first job since last 6 April and	
A - This is my first job since last 6 April and I have not been receiving taxable Jobseeker's Allowance or taxable Incapacity Benefit	tick box D. (If you are required to repay your
I have not been receiving taxable Jobseeker's	tick box D. (If you are required to repay your Student Loan through your bank or building
I have not been receiving taxable Jobseeker's Allowance or taxable Incapacity Benefit or a state or occupational pension. OR	tick box D. (If you are required to repay your Student Loan through your bank or building
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	tick box D. (If you are required to repay your Student Loan through your bank or building society account do not tick box D.)
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	tick box D. (If you are required to repay your Student Loan through your bank or building
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	tick box D. (If you are required to repay your Student Loan through your bank or building society account do not tick box D.) Signature and date
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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.hmrcgov.uk/employers/working_out.htm#part4

Employer's details Please use capitals Employer's PAYE reference Address Postcode Employer's name Building number Rest of address Rest of address 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 Box B ticked Emergency code on a non-cumulative Week I //Month 1 basis Box C ticked Code BR	Date employment started	Works/payroll number and Department or branch (if
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Employer's details Please use capitals Employer's PAYE reference		
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Code BR	Box C ticked	7
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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.