HMRC - PAYE62045 - Work Item 40 - P45 Part 1 - Different Pay And Tax

Work item 40 is created when a non RTI employer has submitted P45 Part 1 leaving details which successfully match an employment which has been previously ceased, but the pay and tax details entered do not match the pay and tax details already held on the individual’s record.

Note: It will not be created where the pay and tax details from the P14 differ from the P45 Part 1.

The Employer Further Guide to PAYE and NICs (CWG2) tells the employer not to issue a further P45 if

A mistake has been made on the original form

Or

A payment after leaving has been made which was not included on the original form

However there may be times when the employer ignores this guidance and submits a second form P45. If this happens, you should follow the instructions given in action guide tax40190 WI040.

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