

P60 End of Year Certificate

Tax year to 5 April 2025

To the employee:

Please keep this certificate in a safe place as you will need it if you have to fill in a tax return. You also need it to make a claim for tax credits and Universal Credit or to renew your claim.

It also helps you check that your employer is using the correct National Insurance number and deducting the right rate of National Insurance contributions.

By law you are required to tell HM Revenue and Customs about any income that is not fully taxed, even if you are not sent a tax return.

HM Revenue and Customs

The figures marked \* should be used for your tax return, if you get one

Employee's details

Surname

Smith

Forenames or initials

John

National Insurance number

AB123456C

Works/payroll number

123/A

Pay and Income Tax details

	Pay		Tax deducted	
	£	p	£	p
In previous employments	0.00		0.00	
In this employment	*	12,345.67	if refund mark 'R' 1236.56	
Total for year	12345.67		1236.56	
	Final tax code		1257L	

National Insurance contributions in this employment

NIC table letter	Earnings at the Lower Earnings Limit (LEL) (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Primary Threshold (PT)	Earnings above the PT, up to and including the Upper Earnings Limit (UEL)	Employee's contributions due on all earnings above the PT
	£	£	£	£ p
A	123	456	789	123.45

Statutory payments included in the pay 'In this employment' figure above

Statutory Maternity Pay	£ p 1,203.45	Statutory Paternity Pay	£ p	Statutory Shared Parental Pay	£ p
Statutory Adoption Pay	£ p	Statutory Parental Bereavement Pay	£ p		

Other details

Student Loan deductions in this employment (whole £s only)	£ 123
Postgraduate Loan deductions in this employment (whole £s only)	£ 15

To employee

Your employer's full name and address (including postcode)

Employer PAYE reference

123/AB12345

Certificate by Employer/Paying Office

This form shows your total pay for Income Tax purposes in this employment for the year. Any overtime, bonus, commission etc, Statutory Sick Pay, Statutory Maternity Pay, Statutory Paternity Pay, Statutory Shared Parental Pay, Statutory Parental Bereavement Pay or Statutory Adoption Pay is included.