Payslips and coding notices

This helpsheet tells you where to get information to help you:
• enter the correct pay and tax details in the *Employment* page of your tax return, and
• if you have decided to calculate your tax
  – enter figures in boxes A261 and A269 in the Working Sheet of the *Tax calculation summary notes*, and
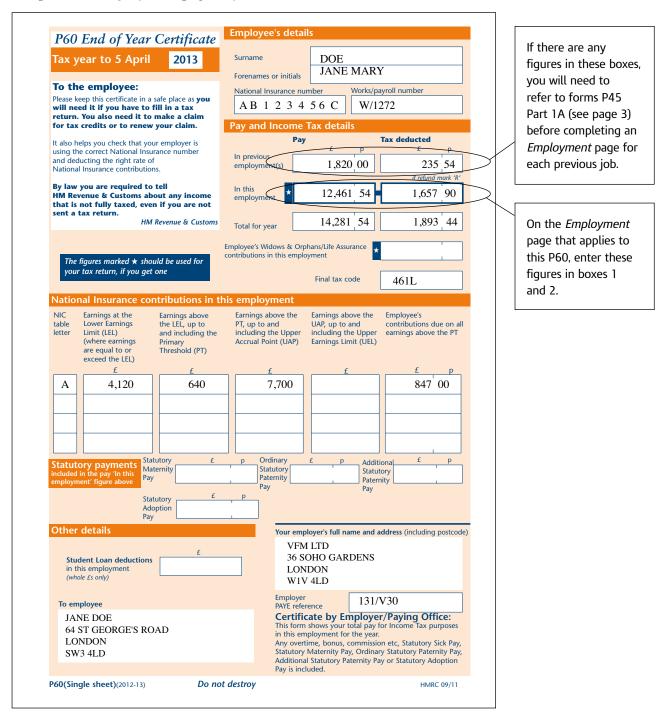 – fill in boxes 7 and 8 on page TC 1 of your *Tax calculation summary* pages.

Pay and tax details

You might have several documents which show pay and tax details for employments you had in the tax year. If you had more than one employment in the tax year you have to complete separate *Employment* pages for each – see the *Employment* notes. Documents you might have are:
• a form P60 *End of Year Certificate* if you were in employment on 5 April 2013 – see the example on page 2. Each employer for whom you worked on that date should give you a P60 by 31 May 2013
• a form P45 Part 1A *Details of employee leaving work* if you left any job during the year – see the example on page 3. Each time you leave a job your employer should give you three parts of a P45. You should have kept Part 1A and given Parts 2 and 3 to your next employer, if you started a new job in the tax year
• payslips. Most employers give employees payslips when their wage or salary is paid. These show details of pay and tax, sometimes just for the pay period, but often from the beginning of the tax year, or the start of the job. Although it is a good idea to keep these slips, the P60s and P45s should provide you with the information that you need for completing your tax return.
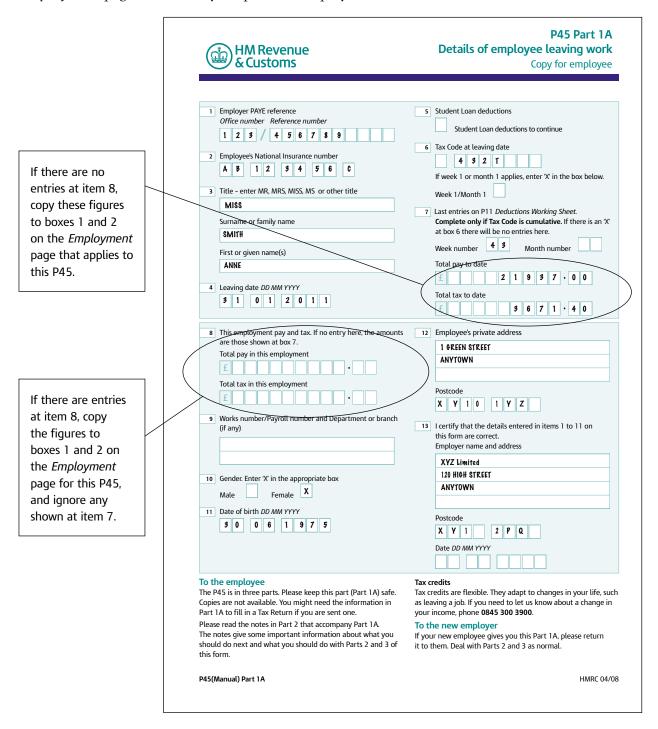
P60 End of Year Certificate

Employers are allowed to design their own form, as long as they agree it with us. But whatever the design, the information you need for your tax return will be shown on it somewhere. The P60 *End of Year Certificate* shown below is our standard design. It shows the information that you need to complete the *Employment* page of your tax return.

P60 End of Year Certificate

Tax year to 5 April **2013**

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 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 & Customs about any income that is not fully taxed, even if you are not sent a tax return.

HM Revenue & Customs

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

Employee's details

Surname	DOE
Forenames or initials	JANE MARY

National Insurance number	Works/payroll number
A B 1 2 3 4 5 6 C	W/1272

Pay and Income Tax details

	Pay £ p	Tax deducted £ p
In previous employment(s)	1,820 00	235 54
		if refund mark 'R'
In this employment ★	12,461 54	1,657 90
Total for year	14,281 54	1,893 44

Employee's Widows & Orphans/Life Assurance contributions in this employment ★

Final tax code: 461L

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 Accrual Point (UAP) £	Earnings above the UAP, up to and including the Upper Earnings Limit (UEL) £	Employee's contributions due on all earnings above the PT £ p
A	4,120	640	7,700		847 00

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

	£ p		£ p		£ p
Statutory Maternity Pay		Ordinary Statutory Paternity Pay		Additional Statutory Paternity Pay	
Statutory Adoption Pay					

Other details

Student Loan deductions in this employment *(whole £s only)* £

To employee
JANE DOE
64 ST GEORGE'S ROAD
LONDON
SW3 4LD

Your employer's full name and address (including postcode)
VFM LTD
36 SOHO GARDENS
LONDON
W1V 4LD

Employer PAYE reference: 131/V30

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, Ordinary Statutory Paternity Pay, Additional Statutory Paternity Pay or Statutory Adoption Pay is included.

P60(Single sheet)(2012-13)   *Do not destroy*   HMRC 09/11

If there are any figures in these boxes, you will need to refer to forms P45 Part 1A (see page 3) before completing an *Employment* page for each previous job.

On the *Employment* page that applies to this P60, enter these figures in boxes 1 and 2.

Enter on your *Employment* page only the figure of pay used by your employer to calculate your tax deductions. This is usually described on your P60 as 'In this employment' or 'This employment pay for tax purposes'. To arrive at this figure your employer will usually have deducted from your gross pay certain items, such as your pension contributions (and gifts to charity under Payroll Giving). Some employers show the pension contributions that you have paid. (Make sure that you do not include these contributions in the figures that you give for employment income on your *Employment* page.)

P45 Part 1A

You should have a P45 Part 1A for each job that you had during the year other than one for which you got a P60 (because you were in that employment on 5 April). A separate *Employment* page must be completed for each of your previous employments. P45s are the easiest way to find the figures for the *Employment* page for each of your previous employments.

If there are no entries at item 8, copy these figures to boxes 1 and 2 on the *Employment* page that applies to this P45.

If there are entries at item 8, copy the figures to boxes 1 and 2 on the *Employment* page for this P45, and ignore any shown at item 7.

P45 Part 1A
Details of employee leaving work
Copy for employee

HM Revenue & Customs

1 Employer PAYE reference
Office number   Reference number
1 2 3 / 4 5 6 7 8 9

2 Employee's National Insurance number
A B 1 2 3 4 5 6 C

3 Title – enter MR, MRS, MISS, MS or other title
MISS
Surname or family name
SMITH
First or given name(s)
ANNE

4 Leaving date DD MM YYYY
3 1 0 1 2 0 1 1

8 This employment pay and tax. If no entry here, the amounts are those shown at box 7.
Total pay in this employment
£
Total tax in this employment
£

9 Works number/Payroll number and Department or branch (if any)

10 Gender. Enter 'X' in the appropriate box
Male   Female X

11 Date of birth DD MM YYYY
3 0 0 6 1 9 7 5

5 Student Loan deductions
Student Loan deductions to continue

6 Tax Code at leaving date
4 3 2 T
If week 1 or month 1 applies, enter 'X' in the box below.
Week 1/Month 1

7 Last entries on P11 *Deductions Working Sheet*.
Complete only if Tax Code is cumulative. If there is an 'X' at box 6 there will be no entries here.
Week number 4 3   Month number
Total pay to date
£   2 1 9 3 7 . 0 0
Total tax to date
£   3 6 7 1 . 4 0

12 Employee's private address
1 GREEN STREET
ANYTOWN
Postcode
X Y 1 0   1 Y Z

13 I certify that the details entered in items 1 to 11 on this form are correct.
Employer name and address
XYZ Limited
120 HIGH STREET
ANYTOWN
Postcode
X Y 1   2 P Q
Date DD MM YYYY

To the employee
The P45 is in three parts. Please keep this part (Part 1A) safe. Copies are not available. You might need the information in Part 1A to fill in a Tax Return if you are sent one.
Please read the notes in Part 2 that accompany Part 1A. The notes give some important information about what you should do next and what you should do with Parts 2 and 3 of this form.

Tax credits
Tax credits are flexible. They adapt to changes in your life, such as leaving a job. If you need to let us know about a change in your income, phone **0845 300 3900**.

To the new employer
If your new employee gives you this Part 1A, please return it to them. Deal with Parts 2 and 3 as normal.

P45(Manual) Part 1A   HMRC 04/08

Payslips

It will probably be more difficult for you to find the correct figures in your payslips than to use P60s and P45s. But payslips can be a useful way to check that the figures that you have used are the correct ones.

Collecting tax unpaid for earlier years through your PAYE code for another year

You should have kept all the forms P2 *PAYE Coding Notice*, which you received from us. Your tax code for the tax return year may have been adjusted to collect tax unpaid in an earlier year. Similarly, your tax code for the year after the tax return year may have been adjusted to collect tax for that year. The latest coding notice for each tax year will show the amount of tax that is being collected in this way. If you are calculating your own tax, take the amount of these underpayments into account or your tax bill will be incorrect. You should therefore refer to:
• the last P2 you received for the tax return year
• the last P2 you have received for the year after the tax return year.

If you did not keep your last P2, or you have lost it, phone us on 0845 300 0627 for another copy.

The amount of any unpaid tax for an earlier tax year being collected through your tax coding for 2012–13 will be shown in the boxed section of your coding notice under the introduction 'Here is how we worked it out' together with a note for the 'reduction to collect unpaid tax £xx.xx.'

If you calculate your tax, copy this unpaid tax figure to box A261 on the Working Sheet in the *Tax calculation summary notes* and to box 7 of the *Tax calculation summary* pages.

If your tax code for 2012–13 was changed during the tax year and the new tax code was lower than the previous tax code your employer or pension provider was operating, the new code would probably have been operated on a special basis to ensure any additional tax due was not collected all in one go on your next payday.

If this was the case, any additional tax owing would have been identified by a 'Special note' on your PAYE Coding Notice.

Usually the amount of the extra tax due will be collected through your balancing payment that is calculated when your tax return for the year is processed. In this case, you do not need to include this figure on your tax return.

If, exceptionally, you requested that any unpaid tax be collected by way of an adjustment to your tax code for the following tax year and you calculate your tax, copy the unpaid tax figure to box A269 on the Working Sheet in the *Tax calculation summary notes* and to box 8 of the *Tax calculation summary* pages.