

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 This is very important in getting your tax and benefits right.	Date of birth D D M M Y Y Y Y Address
Name Title - enter MR, MRS, MISS, MS or other title Surname or family name	Postcode House or flat number Rest of address including house name or flat name
Are you male or female? Male Female	
Cour present circumstances Please read all the following statements carefully and ick 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.	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.)
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.	Signature and date I can confirm that this information is correct Signature
Benefit. I do not receive a state or occupational pension.	Signature Date

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 DDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDDD	Address Postcode Building number Rest of address
Tax code used If you do not know the tax code to use or the current tax three 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 1/Month 1 basis Box C ticked Code BR Tax code used	shold, please go to

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.