HM Revenue & Customs

P46: Employee without a Form P45

Section one To be completed by the employee

Please complete section one and then hand the form back to your present employer. If you later receive a form P45 from your previous employer, hand it to your present employer.
Use capital letters when completing this form.

Your details

National Insurance number

This is very important in getting your tax and benefits right

Title - enter MR, MRS, MISS, MS or other title

Surname or family name

First or given name(s)

Gender. Enter 'X' in the appropriate box

Male ☐ Female ☐

Date of birth *DD MM YYYY*

Address

House or flat number

Rest of address including house name or flat name

Postcode

Your present circumstances

Read all the following statements carefully and enter 'X' in **the one** box 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. A ☐

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 occupational pension. B ☐

OR

C - I have another job or receive a state or occupational pension. C ☐

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, enter 'X' in box D. *(If you are required to repay your Student Loan through your bank or building society account do **not** enter an 'X' in box D.)* D ☐

Signature and date

I can confirm that this information is correct

Signature

Date *DD MM YYYY*

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Section two To be completed by the employer

File your employee's P46 online at **www.hmrc.gov.uk/employers/doitonline**
Use capital letters when completing this form. Guidance on how to fill it in, including what to do if your employee has not entered their National Insurance number on page 1, is at **www.hmrc.gov.uk/employers/working_out.htm** and in the E13 Employer Helpbook *Day-to-day payroll.*

Employee's details

Date employment started *DD MM YYYY*

Works/payroll number and department or branch (if any)

Job title

Employer's details

Employer PAYE reference
Office number *Reference number*

Employer name

Address
Building number

Rest of address

Postcode

Tax code used

If you do not know the tax code to use or the current National Insurance contributions (NICs) lower earnings limit, go to **www.hmrc.gov.uk/employers/rates_and_limits.htm**

Enter 'X' in the appropriate box

Box A
Emergency code on a **cumulative** basis A

Box B
Emergency code on a **non-cumulative** Week 1/Month 1 basis B

Box C
Code BR C

Tax code used

If week 1 or month 1 applies, enter 'X' in this box

Send this form to your HM Revenue & Customs office on the first pay day.
If the employee has entered 'X' in box A or box B, on page 1, and their earnings are below the NICs lower earnings limit, **do not send the form until their earnings reach the NICs lower earnings limit.**