



Do not send this form to HM Revenue and Customs (HMRC)

About this form

Fill in this form if you're either an employee or an employer with a new employee who has been seconded to work in the UK.

A seconded employee includes those who are:

- employed by their overseas employer but who work wholly or partly on assignment in the UK for a UK resident employer
- included in a dedicated expatriate scheme or an expatriate modified Pay As You Earn (PAYE) scheme by their overseas employer

Instructions for employer

Use this form to gather information about your new employee if they have come from abroad to work temporarily in the UK for you but they still have a contract with their overseas employer. Use the information on this form to help fill in your first Full Payment Submission (FPS) for this employee.

HMRC use the information they receive to set up tax records for employees, so it's important that the details you give them are both correct and consistent. Wherever possible, you should check the employee details you collect from an official source, such as their birth certificate or passport.

Please be careful, as some official documents show their last name or family name first. They may also show dates in the format MM DD YYYY rather than DD MM YYYY.

Make sure you notify HMRC of any future changes to the information given. You must keep the information recorded on the starter checklist for the current and next 3 tax years.

Instructions for employee

As a new employee, your UK employer needs the information on this form before your first payday. Give the completed form to your employer as soon as possible. They will use it to tell HMRC about you and help them to use the correct tax code. If you delay filling in this form, you may pay the wrong amount of tax.

Employee's personal details

1 Last name or family name
Enter the English format of your last name or family name from your passport that you used to enter the UK

2 First name or given name
Do not enter initials or shortened names for example, Jim for James or Liz for Elizabeth

3 Middle names (if you have any)

4 Date of birth DD MM YYYY

5 What is your sex?
As shown on your birth certificate or gender recognition certificate

Male Female

6 Passport number (if known)
Enter the passport number you presented or will present on entering the UK

7 Correspondence address

 Postcode
 Country

Continue on the next page

Employee's personal details continued

8 National Insurance number (if known)

9 Employment start date DD MM YYYY

10 Are you a European Economic Area (EEA) citizen?
Yes
No

To find out which countries are in the EEA, go to www.gov.uk/eu-eea

Employee statement

These questions will help you to choose the statement that matches your circumstances. The statement you choose helps your employer to apply the correct tax code.

11 You need to select one of the following statements A, B or C

A I intend to live in the UK for 183 days or more

B I intend to live in the UK for less than 183 days

C I'll be working for the employer both inside and outside the UK but will be living abroad

Student loans

12 Do you have a student or postgraduate loan?
Yes Go to question 13
No Go straight to the Declaration

13 Do any of the following statements apply:

- you're still studying on a course that your student loan relates to
- you completed or left your course after the start of the current tax year, which started on 6 April
- you've already repaid your loan in full
- you're paying the Student Loans Company by Direct Debit from your bank to manage your end of loan repayments

Yes Go straight to the Declaration

No Go to question 14

14 To avoid repaying more than you need to, tick the correct student loan or loans that you have - use the guidance on the right to help you.
Please tick all that apply

Plan 1

Plan 2

Plan 4

Postgraduate Loan (England and Wales only)

Employees, for more information about the type of loan you have or to check your balance, go to www.gov.uk/sign-in-to-manage-your-student-loan-balance

Employers, for guidance on student loans and which plan or loan type to use if your employee has selected more than one, go to www.gov.uk/guidance/special-rules-for-student-loans

You have Plan 1 if any of the following apply:

- you lived in Northern Ireland when you started your course
- you lived in England or Wales and started your course before 1 September 2012

You have a Plan 2 if:

You lived in England or Wales and started your course on or after 1 September 2012.

You have a Plan 4 if:

You lived in Scotland and applied through the Students Award Agency Scotland (SAAS) when you started your course.

You have a Postgraduate Loan if any of the following apply:

- you lived in England and started your postgraduate master's course on or after 1 August 2016
- you lived in Wales and started your postgraduate master's course on or after 1 August 2017
- you lived in England or Wales and started your postgraduate doctoral course on or after 1 August 2018

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Declaration

I confirm that the information I've given on this form is correct.

Full name

Signature

Date DD MM YYYY

Give this form to your employer

Your employer will use the information to make sure you pay the right amount of tax.

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Employer guidance

How to work out your new employee's tax code

If HMRC has agreed that you can operate a Modified (EPM6) PAYE Scheme, follow the guidance in the PAYE Manual, go to www.gov.uk/hmrc-internal-manuals/pay-manual/pay82008

Otherwise use Statement A, B or C that your employee has chosen in the employee statement section and apply the tax code below:

- Statement A - use the current personal allowance
- Statement B - use the current personal allowance on a 'week 1/month1' basis
- Statement C - use the current personal allowance on a 'week 1/month1' basis

Or if your employee is an EU, EEA or Swiss citizen use the current personal allowance.