Design specification for P45(Online) Starter and leaver details

HM Revenue & Customs

Introduction

These design specifications cover the preparation and use of black and white forms P45(Online) Parts 1A, 2 and 3 which can be printed on plain white A4 paper once the final Full Payment Submission has been successfully completed online. By following these specifications and guidelines, Parts 1A to 3 may be generated by the use of a non-impact printer.

Who must be given form P45(Online) Parts 1A, 2 and 3

Employers must give form P45(Online) Parts 1A, 2 and 3 to every employee on the last day of their employment, or as soon as possible after that date, when the employee has had either:
- earnings at or above the National Insurance contributions Lower Earnings Limit
- Income Tax and/or National Insurance contributions deducted from pay
- employee payroll record completed by you

Conditions for using form P45(Online) Parts 1A, 2 and 3

Form P45(Online) Parts 1A, 2 and 3 must:
- be readily recognisable as form P45 when received by the new employer
- be an accurate reproduction that matches the content, layout and appearance of the illustrations on page 2 and pages 4 to 6 of this specification

And we recommend that it cannot be allowed to be printed unless the final Full Payment Submission has been successfully submitted online and validation received from HMRC.

Paper size and printing

Parts 1A, 2 and 3 of P45(Online) must be printed on white A4 size paper of at least 80 gsm.

Coloured paper must not be used for these forms.

Print colour
All forms and data must be printed in pure black. Coloured inks and use of shading is not permitted. The data and forms must be programmed to print simultaneously. Forms cannot be produced separately from income data entries.

Logo
The HM Revenue and Customs logo must be reproduced on Parts 1A, 2 and 3.

If you need the HMRC logo, contact sdsteam@hmrc.gov.uk

Page content and wording

Each page must follow the exact content and layout as the corresponding page of the illustrations. The number of words per line must not vary.

Typeface

Arial typeface should be used.

Type size

Text should be set in font sizes shown on the illustrations on pages 4 to 6.

If it's not possible to use fonts sized in half-points, as shown on the illustration, HMRC will accept a slight variance of the font size by 0.5 rounded up from 8.5 to 9 and 10.5 to 11 or rounded down from 8.5 to 8 and 10.5 to 10 on condition that the text, text breaks, boxes and rules, strictly remain within the same print area to protect the integrity of the form.

Typestyle

The use of bold and regular characters should match the illustrations shown on page 2 and pages 4 to 6.

Boxes

The dimensions and positioning of the boxes must be accurate in composition to achieve identical layout and appearance of the illustrations. Box outlines must be reproduced.

Completion of form

The size of the variable data must be printed in a font size not smaller than 9 point.

Monetary figures and dates

Boxes for cash amounts should be shown with the pounds and pence in one box. The £ symbol should be printed to the far left and not as part of the data entry in the box. For example:

Total pay to date

| £ | | 11780.00 | p | Correct |

Total tax to date

| £ | | £11780.00 | p | Incorrect |

Date

Date DD MM YYYY

| 01 | 10 | 2008 | Correct |

Date

| 01/10/2008 | Incorrect |

Page order

The form must be page-numbered in the same manner as the official HMRC format illustrations.

Certification of P45(Online) black and white Parts 1A, 2 and 3

HMRC will not be providing an approval service for the computer generated black and white P45(Online) Parts 1A, 2 and 3. They must conform to the specifications set out here to be acceptable to HMRC.

Forms P45 are subject to regular review and possible change. When we change the content of this form we'll warn software developers, who must amend their product in line with HMRC's revised versions.

Crown Copyright applies to HMRC forms

The Stationery Office does not intend to seek payment from developers, but Crown Copyright should be acknowledged when these are released to the end users.

Any questions about the black and white computer printed forms P45(Online) Parts 1A, 2 and 3 should be sent to:

Pay As You Earn and Self Assessment
HM Revenue and Customs
BX9 1AS
United Kingdom

No other HMRC office can give authority to anyone to deviate from the procedure set out in this specification.

Issued July 2022

P45 Part 1A online
Illustration scaled at 100%.
A4 Portrait (H:297mm, W:210mm) set against
A3 Portrait (H:420mm, W:297mm).
When printing for visual reference, check measurements
are consistent with 100% to scale printing for A3, this will
ensure accurate A4 replication of form.

This border represents the A4 page boundaries. Do not replicate the outline.

X=167, Y=8.25

Arial 14pt bold **P45 Part 1A**
X=117.5, Y=14.5

Arial 14pt bold **Details of employee leaving work**
X=159 Y=21.25

Font Arial 12pt Copy for employee

X=16, Y=13.408

HM Revenue & Customs

X=13, Y=27.391

All numbering Arial 7pt Bold   All numbered boxes are W=7, H=4.233

X=13, Y=38.876

1 Employer PAYE reference Arial 8.5pt Regular

Office number   Reference number Arial 8.5pt Regular

X=22, Y=49.039   W=16 H=6 / W=54 H=6   Arial 18pt Regular   X=44.5, Y=49.039

X=13, Y=60.376

2 Employee's National Insurance number Arial 8.5pt Regular

X=22, Y=65.981   W=76.5, H=6

X=13, Y=77.376

3 Title - enter MR, MRS, MISS, MS or other title Arial 8.5pt Regular

X=22, Y=82.897   W=76.5, H=6

Surname or family name Arial 8.5pt Regular

X=22, Y=95.597   W=76.5, H=6

First name(s) Arial 8.5pt Regular

X=22, Y=108.297   W=76.5, H=6

X=13, Y=119.876

4 Leaving date DD MM YYYY Arial 8.5pt Regular

X=22, Y=125.239   W=10 H=6   W=10 H=6   W=20 H=6

X=0 to 210 Y=140 1pt thick

X=35.5, Y=125.239   X=49, Y=125.239

X=107.48 Y=38.876

5 Student Loan deductions Arial 8.5pt Regular

X=116.5, Y=44.797   W=5 H=6   Student Loan deductions to continue Arial 8.5pt Regular

X=107.48 Y=55.876

6 Tax code at leaving date Arial 8.5pt Regular

X=116.5, Y=61.739   W=43 H=6

If week 1 or month 1 applies, enter 'X' in the box below. Arial 8.5pt Regular

Week 1/month 1   X=142.38, Y=74.439   W=5 H=6

X=107.48 Y=85.376

7 Last entries on Payroll record/Deductions Working Sheet. Arial 8.5pt Regular and Bold

Complete only if tax code is cumulative. If there is an 'X' at box 6 there will be no entries here.

Week number Arial 8.5pt Regular   W=10 H=6   Month number Arial 8.5pt Regular   W=10 H=6

X=172.1, Y=99.839

X=136.45, Y=99.839

Total pay to date Arial 8.5pt Regular

X=122.353, Y=116.755

X=116.5, Y=116.755   £   W=5 H=6   W=62.58 H=6   W=5 H=6   p   X=185.932, Y=116.755

Total tax to date Arial 8.5pt Regular

X=116.5, Y=129.455   £   W=5 H=6   W=62.58 H=6   W=5 H=6   p   X=185.932, Y=129.455

X=107.48 Y=144.771

8 This employment pay and tax. If no entry here, the amounts are those shown in box 7. Arial 8.5pt Regular

Total pay in this employment Arial 8.5pt Regular

X=22, Y=159.097   £   W=5 H=6   W=62.58 H=6   W=5 H=6   p

X=27.853, Y=159.097   X=91.432, Y=159.097

Total tax in this employment Arial 8.5pt Regular

X=22, Y=171.797   £   W=5 H=6   W=62.58 H=6   W=5 H=6   p

X=27.853, Y=171.797   X=91.432, Y=171.797

X=13, Y=181.787

9 Works number/Payroll number and Department or branch (if any) Arial 8.5pt Regular

X=22, Y=191.203   W=76.5 H=12

X=13, Y=208.139

10 Gender. Enter 'X' in the appropriate box Arial 8.5pt Regular

X=32.994, Y=214.139   Male Arial 8.5pt   W=5 H=6   Female Arial 8.5pt   X=56.994, Y=214.139   W=5 H=6

X=13, Y=225.639

11 Date of birth DD MM YYYY Arial 8.5pt Regular

X=22, Y=231.055   W=10 H=6   W=10 H=6   W=20 H=6

X=35.5, Y=231.055   X=49, Y=231.055

X=107.48 Y=151.325

12 Employee's private address Arial 8.5pt Regular

X=116.5, Y=151.325   W=76.5 H=18

X=122.353, Y=129.455

Postcode Arial 8.5pt Regular

X=116.5, Y=176.039   W=46 H=6

X=107.48 Y=185.597

13 I certify that the details entered in items 1 to 11 on this form are correct. Arial 8.5pt Regular

Employer name and address Arial 8.5pt Regular

X=116.5, Y=200.347   W=76.5 H=24

Postcode Arial 8.5pt Regular

X=116.5, Y=231.055   W=46 H=6   X=116.5, Y=231.055

Date DD MM YYYY Arial 8.5pt Regular

X=116.5, Y=243.755   W=10 H=6   W=10 H=6   W=20 H=6   X=143.5, Y=243.755

X=130, Y=243.755

X=107.48, Y=251.6

X=13, Y=251.6

To the employee Arial 10.5pt bold

The P45 is in 3 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.

X=13, Y=292

P45(Online) Part 1A Arial 8.5pt bold

X=107.48, Y=270.5

Arial 8.5pt Regular

Tax credits and Universal Credit Arial 9pt Bold

Tax credits and Universal Credit 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 **0345 300 3900**.

Phone number is Arial 8.5pt Bold

To the new employer Arial 10.5 bold

If your new employee gives you this Part 1A, please return it to them. Check the information on Parts 2 and 3 of this form is correct and transfer the information onto the Payroll record/Deductions Working Sheet.

X=180, Y=292

Font Arial 8.5pt HMRC 03/15

Notes

Positioning figures (in red) are provided in millimetres (mm) as X/Y co-ordinates, with the point of origin X:0, Y:0, being the top left-hand corner of the page. 'X' is the horizontal axis, while 'Y' is the vertical axis, relative to the orientation of the printed page. All values are indexed to the point of origin for question and answer boxes, which is the top left hand corner of the object in question. The point of origin for text is the top left-hand corner of the 'X' height in the instance of lower-case text and the top left-hand corner of upper-case height text for capitals, including the ascender.

Box measurements (in blue) are provided within the boundary of each box, wherever possible, and are given in millimetres. Some values may be shown outside of the box where space prohibits this, but will be clearly shown in blue to avoid confusion with position values. Information regarding font/type size and format is provided in green.

All text must be located in exactly the same positions as shown above. Where half-point font sizes are not available, text rounded up or down half a point to a whole point value may be used (for example, 8.5pt rounded down to 8pt). Where such font sizes are adopted, question/sentence/paragraph formatting must be identical to that shown. Text should not be allowed to wrap or justify to accomodate the larger/smaller type footprint created when using smaller or larger font sizes than that shown in the illustrations. Baseline positions and tracking and leading values must be followed as closely as possible to those in the illustrations.

P45 Part 2 online
Illustration scaled at 100%.
A4 Portrait (H:297mm, W:210mm) set against
A3 Portrait (H:420mm, W:297mm).
When printing for visual reference, check measurements
are consistent with 100% to scale printing for A3, this will
ensure accurate A4 replication of form.

X=171, Y=8.25
X=117.5, Y=14.5
X=151, Y=21.25

Arial 14pt bold **P45 Part 2**

Arial 14pt bold **Details of employee leaving work**

Font Arial 12pt Copy for new employer

HM Revenue & Customs

This area of the form utilises the same measurements as those in Illustration 1. Textual content is the same with the exception of the title.

1 Employer PAYE reference
Office number   Reference number

/

2 Employee's National Insurance number

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

Surname or family name

First name(s)

4 Leaving date DD MM YYYY

5 Student Loan deductions

Student Loan deductions to continue

6 Tax code at leaving date

If week 1 or month 1 applies, enter 'X' in the box below.

Week 1/month 1

7 Last entries on Payroll record/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   Month number

Total pay to date

£   p

Total tax to date

£   p

X=13, Y=145.441

To the employee Arial 10.5pt Bold

This form is important to you. Take good care of it and keep it safe. Copies are not available. Please keep Parts 2 and 3 of the form together and do not alter them in any way.

Going to a new job Arial 9pt Regular
Give Parts 2 and 3 of this form to your new employer, or you will have tax deducted using the emergency code and may pay too much tax. If you do not want your new employer to know the details on this form, send it to your HM Revenue and Customs (HMRC) office immediately with a letter saying so and giving the name and address of your new employer. HMRC can make special arrangements, but you may pay too much tax for a while as a result of this.

Going abroad Arial 9pt Regular
If you are going abroad or returning to a country outside the UK fill in form P85, 'Leaving the United Kingdom', go to **www.gov.uk/government/publications/income-tax-leaving-the-uk-getting-your-tax-right-p85**

Becoming self-employed Arial 9pt Regular
You must register with HMRC within 3 months of becoming self-employed or you could incur a penalty. To register as newly self-employed, go to **www.gov.uk/topic/business-tax/self-employed**

Arial 8.5pt Bold

Arial 8.5pt Regular

X=107.48, Y=150.733

Claiming Jobseeker's Allowance or Arial 9pt Regular
Employment and Support Allowance (ESA) Arial 9pt Regular
Take this form to your Jobcentre Plus office. They will pay you any tax refund you may be entitled to when your claim ends, or at 5 April if this is earlier.

Not working and not claiming Jobseeker's Allowance or Arial 9pt Regular
Employment and Support Allowance (ESA) Arial 9pt Regular
If you have paid tax and wish to claim a refund fill in form P50, 'Claiming tax back when you have stopped working', go to **www.gov.uk/government/publications/income-tax-claiming-tax-back-when-you-have-stopped-working-p50** Arial 8.5pt Bold

Help Arial 10.5pt Bold
If you need more help, go to **www.gov.uk/topic/personal-tax**

To the new employer Arial 10.5pt Bold
Check this form, record the start date and report it to HMRC in the first Full Payment Submission for your emloyee. Prepare a Payroll record/Deductions Working Sheet. Follow the instructions at Arial 8.5pt
www.gov.uk/payroll-software Arial 8.5pt Bold

X=13, Y=292

P45(Online) Part 2   Arial 8.5pt bold

X=180, Y=292

Font Arial 8.5pt HMRC 03/15

Notes

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P45 Part 3 online
Illustration scaled at 100%.
A4 Portrait (H:297mm, W:210mm) set against
A3 Portrait (H:420mm, W:297mm).
When printing for visual reference, check measurements are consistent with 100% to scale printing for A3, this will ensure accurate A4 replication of form.

Arial 14pt bold — **P45 Part 3** — X=171, Y=8.25

Arial 14pt bold — **New employee details** — X=143.5, Y=14.5

Arial 12pt — **For completion by new employer** — X=138.75, Y=21.25

Arial 9pt Regular

HM Revenue & Customs

X=13, Y=32.986 — Use capital letters when completing this form

1 Employer PAYE reference
Office number   Reference number
/

2 Employee's National Insurance number

3 Title - enter MR, MRS, MISS, MS or other title
Surname or family name
First name(s)

4 Leaving date DD MM YYYY

Arial 11pt bold

5 Student Loan deductions
Student Loan deductions to continue — Arial 8.5 pt Regular

6 Tax code at leaving date
If week 1 or month 1 applies, enter 'X' in the box below.
Week 1/month 1

7 Last entries on Payroll record/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   Month number
Total pay to date
£   p
Total tax to date
£   p

This area of the form utilises the same measurements as those in Illustration 1. Textual content is the same with the exception of the title and the instruction to 'Use capital letters when completing the form'.

X=13, Y=140.961 — **To the new employer** You will need these details to complete your Full Payment Submission — Arial 11pt Regular

X=13, Y=148.937 — 8 New employer PAYE reference — Arial 8.5pt Regular
Office number — Arial 8.5pt Regular   Reference number — Arial 8.5pt Regular
X=22, Y=159.097 — W=16 H=6   W=54 H=6 — Arial 8.5pt Regular
Arial 18pt Regular

X=13, Y=167.437 — 9 Date new employment started DD MM YYYY
X=22, Y=171.797 — W=10 H=6   W=10 H=6   W=20 H=6
X=35.5, Y=171.797   X=49, Y=171.797

X=13, Y=182.937 — 10 Works number/Payroll number and Department or branch (if any) — Arial 8.5pt Regular
X=22, Y=191.203 — W=76.5, H=12

X=13, Y=208.957 — 11 Enter 'P' here if employee will not be paid by you between the date employment began and the next 5 April. — Arial 8.5pt Regular
X=86.5, Y=214.139 — W=5 H=6

X=13, Y=225.937 — 12 Enter tax code in use if different to the tax code at box 6. — Arial 8.5pt Regular
X=22, Y=231.055 — W=43 H=6
If week 1 or month 1 applies, enter 'X' in the box below. — Arial 8.5pt Regular
Week 1/month 1 — Arial 8.5pt Regular
X=47.4, Y=243.755 — W=5 H=6

X=13, Y=251.437 — 13 If the tax figure you are entering on Payroll record/Deductions Working Sheet differs from box 7 please enter the figure here. — Arial 8.5pt Regular
X=22, Y=269.155 — £ — W=5 H=6   W=62.58 H=6   W=5 H=6   p
X=27.853, Y=269.155   X=91.432, Y=269.155

X=13, Y=280.937 — 14 New employee's job title or job description — Arial 8.5pt Regular
W=76.5, H=6
X=22, Y=286.097

15 Employee's private address — Arial 8.5pt Regular
X=116.5 Y=155.541
X=107.48 Y=148.937 — W=76.5, H=18
Postcode — Arial 8.5pt Regular — X=116.5 Y=180.255
X=107.48 Y=188.437 — W=46 H=6

16 Gender. Enter 'X' in the appropriate box — Arial 8.5pt Regular
Arial 8.5pt Regular
X=127.805 Y=192.955 — Male — W=5 H=6 — Arial 8.5pt Regular
Female — W=5 H=6 — X=153 Y=192.955

17 Date of birth DD MM YYYY — Arial 8.5pt Regular
X=107.48 Y=204.437
X=116.5 Y=209.897 — W=10 H=6   W=10 H=6   W=20 H=6
X=130, Y=209.897   X=143.5, Y=209.897

Declaration — Arial 10.5pt Bold

18 I have prepared a Payroll record/Deductions Working Sheet in accordance with the details above. — Arial 8.5pt Regular
X=107.48 Y=228.437 — Employer name and address — Arial 8.5pt Regular
X=116.5 Y=242.688 — W=76.5, H=24
Postcode — Arial 8.5pt Regular — X=116.5 Y=273.397
X=116.5 Y=286.097 — W=46 H=6
Date DD MM YYYY — Arial 8.5pt Regular
X=130 Y=286.097   X=143.5 Y=286.097
W=10 H=6   W=10 H=6   W=20 H=6
X=180, Y=293.37

P45(Online) Part 3 — **Arial 8.5pt bold**
Font Arial 8.5pt — HMRC 03/15

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