<table>
<thead>
<tr>
<th>Employee's details</th>
<th>Date of birth</th>
<th>Gender</th>
<th>National Insurance number</th>
<th>Surname</th>
<th>First two forenames</th>
<th>Works/payroll number</th>
<th>Employee's private address including postcode (if known)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>National Insurance contributions in this employment</th>
<th>(Note: LEL = Lower Earnings Limit, PT = Primary Threshold, UAP = Upper Accrual Point, UEL = Upper Earnings Limit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>NICs table letter</td>
<td>Earnings at the LEL (where earnings are equal to or exceed the LEL) (whole £): From col.1a on P11</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Statutory payments included in the pay 'In this employment' figure below</th>
<th>In this employment (whole £): From col.11 on P11</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Pay and Income Tax details</th>
<th>Pay</th>
<th>Tax deducted</th>
</tr>
</thead>
<tbody>
<tr>
<td>In previous employment(s)</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>In this employment</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Total for year</td>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Employee's Widows &amp; Orphans/Life Assurance contributions in this employment</th>
<th>Final tax code</th>
</tr>
</thead>
</table>

| Expenses payments and benefits paid to directors and employees: |
| Complete form P11D or P9D if appropriate and provide a copy of the information to the employee by 6 July. See booklet CWG2 Employer Further Guide to PAYE and NICs for more details. |

For help to fill in this form, see Employer Helpbook E10, HMRC copy P14(LaserSheet 1–Landscape)(2013–14)
**Employee's details**

**National Insurance number**

**Surname**

**First two forenames**

**Works/payroll number**

**Gender**

- 'M' – male
- 'F' – female

**Your private address**

---

**National Insurance contributions in this employment**

(Note: **LEL** = Lower Earnings Limit, **PT** = Primary Threshold, **UAP** = Upper Accrual Point, **UEL** = Upper Earnings Limit)

<table>
<thead>
<tr>
<th>NIC table letter</th>
<th>Earnings at the LEL (where earnings are equal to or exceed the LEL) (whole £)</th>
<th>Earnings above the LEL, up to and including the PT (whole £)</th>
<th>Earnings above the PT, up to and including the UAP (whole £)</th>
<th>Earnings above the UAP, up to and including the UEL (whole £)</th>
<th>Employee's contributions due on all earnings above the PT</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£ p</td>
</tr>
<tr>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£ p</td>
</tr>
<tr>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£ p</td>
</tr>
<tr>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£ p</td>
</tr>
<tr>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£ p</td>
</tr>
</tbody>
</table>

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**Statutory payments included in the pay 'In this employment' figure below**

- **Statutory Maternity Pay (SMP)**
- **Ordinary Statutory Paternity Pay (OSPP)**
- **Additional Statutory Paternity Pay (ASPP)**
- **Statutory Adoption Pay (SAP)**

<table>
<thead>
<tr>
<th>Statutory Maternity Pay (SMP)</th>
<th>Ordinary Statutory Paternity Pay (OSPP)</th>
<th>Additional Statutory Paternity Pay (ASPP)</th>
<th>Statutory Adoption Pay (SAP)</th>
</tr>
</thead>
<tbody>
<tr>
<td>£ p</td>
<td>£ p</td>
<td>£ p</td>
<td>£ p</td>
</tr>
<tr>
<td>£ p</td>
<td>£ p</td>
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<td>£ p</td>
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<td>£ p</td>
</tr>
<tr>
<td>£ p</td>
<td>£ p</td>
<td>£ p</td>
<td>£ p</td>
</tr>
</tbody>
</table>

---

**Student Loan deductions**

- **In this employment (whole £s)**

<table>
<thead>
<tr>
<th>In this employment (whole £s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>£ p</td>
</tr>
</tbody>
</table>

---

**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.

**Pay and Income Tax details**

- **Pay**
  - In previous employment(s)
  - In this employment
  - Total for year
- **Tax deducted**
  - Employee’s Widows & Orphans/Life Assurance contributions in this employment
  - Final tax code
  - Enter 'R' in this box if net refund

**Note:** If you receive any statutory payments, please include them in your tax return.

---

**HM Revenue & Customs office name**

**Employer PAYE reference**

**Tax Year to 5 April**

---

**To the employee:** Keep this certificate in a safe place. You will need it if you fill in a tax return. You also need it to make a claim to 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.

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**Do not destroy**

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**HM Revenue & Customs**

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**HMRC 10/12**

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**Employer:** For completion by desktop laser printer or other suitable sheet-feed printer.

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**P60 End of Year Certificate 2013–14**

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**P60 (LaserSheet 2–Landscape) (2013–14)**