P45 Part 1A
Details of employee leaving work
Copy for employee

To the employee
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.

To the new employer
If your new employee gives you this Part 1A, please return it to them. Check the information on Part 2 of this form is correct and transfer the information onto the Payroll record.

Tax credits and Universal Credit
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.

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1. Employer PAYE reference
   Office number / Reference number

2. Employee’s National Insurance number

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

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

   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

8. This employment pay and tax. If no entry here, the amounts are those shown at box 7.
   Total pay in this employment £ p
   Total tax in this employment £ p

9. Works number/Payroll number and Department or branch (if any)

10. Gender. Enter ‘X’ in the appropriate box
    Male   Female

11. Date of birth DD MM YYYY

12. Employee’s private address
    Postcode

13. I certify that the details entered in items 1 to 11 on this form are correct.
    Employer name and address
    Postcode
    Date DD MM YYYY

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for information only
## Details of employee leaving work

### Copy for new employer

### To the employee

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**

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 & 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**

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**

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

### To the new employer

Check this form, record the start date and report it to HMRC in the first full Payment Submission for your employee. Prepare a Payroll record/Deductions Working Sheet. Follow the instructions at www.gov.uk/payroll-software

### Details of employee leaving work

<table>
<thead>
<tr>
<th>1</th>
<th>Employer PAYE reference</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Office number/Reference number</td>
</tr>
<tr>
<td>2</td>
<td>Employee’s National Insurance number</td>
</tr>
<tr>
<td>3</td>
<td>Title - enter MR, MRS, MISS, MS or other title</td>
</tr>
<tr>
<td></td>
<td>Surname or family name</td>
</tr>
<tr>
<td></td>
<td>First name(s)</td>
</tr>
<tr>
<td>4</td>
<td>Leaving date DD MM YYYY</td>
</tr>
<tr>
<td>5</td>
<td>Student Loan deductions</td>
</tr>
<tr>
<td></td>
<td>Student Loan deductions to continue</td>
</tr>
<tr>
<td>6</td>
<td>Tax code at leaving date</td>
</tr>
<tr>
<td></td>
<td>If week 1 or month 1 applies, enter ‘X’ in the box below.</td>
</tr>
<tr>
<td></td>
<td>Week 1/month 1</td>
</tr>
<tr>
<td>7</td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td>Week number</td>
</tr>
<tr>
<td></td>
<td>Month number</td>
</tr>
<tr>
<td>8</td>
<td>Total pay to date £</td>
</tr>
<tr>
<td></td>
<td>Total tax to date £</td>
</tr>
</tbody>
</table>

Claiming Jobseeker’s Allowance or Employment and Support Allowance (ESA)

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 Employment and Support Allowance (ESA)

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

Help

If you need further help, go to www.gov.uk/topic/personal-tax
# New employee details

For completion by new employer

**Use capital letters when completing this form**

<p>| | | |</p>
<table>
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<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>Week number</td>
<td>Month number</td>
</tr>
<tr>
<td>8</td>
<td>New employer PAYE reference</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Office number</td>
<td>Reference number</td>
</tr>
<tr>
<td>9</td>
<td>Date new employment started DD MM YYYY</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Works number/Payroll number and Department or branch (if any)</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Enter 'P' here if employee will not be paid by you between the date employment began and the next 5 April.</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Enter tax code in use if different to the tax code at box 6. If week 1 or month 1 applies, enter 'X' in the box below. Week 1/month 1</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>If the tax figure you are entering on Payroll record/Deductions Working Sheet differs from box 7 please enter the figure here.</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>New employee's job title or job description</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Employee's private address</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Postcode</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Gender. Enter 'X' in the appropriate box</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Male</td>
<td>Female</td>
</tr>
<tr>
<td>17</td>
<td>Date of birth DD MM YYYY</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Declaration</td>
<td></td>
</tr>
<tr>
<td></td>
<td>I have prepared a Payroll record/Deductions Working Sheet in accordance with the details above. Employer name and address</td>
<td></td>
</tr>
</tbody>
</table>

**To the new employer** You will need these details to fill in your Full Payment Submission.

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For information only