## P45 Part 1A

**Details of employee leaving work**

**Copy for employee**

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**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.

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### P45(Laser-Sheet) Part 1A

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**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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**To the new employer**

If your new employee gives you this Part 1A, 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.
**Details of employee leaving work**

**Copy for new employer**

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### To the employee

This form is important to you. Take good care of it and 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](http://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](http://www.gov.uk/topic/business-tax/self-employed)

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### 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](http://www.gov.uk/payroll-software)

Keep Part 2.

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**P45 Part 2**

<table>
<thead>
<tr>
<th>1</th>
<th>Employer PAYE reference</th>
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<tbody>
<tr>
<td></td>
<td>Office number / Reference number</td>
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<tr>
<td>2</td>
<td>Employee's National Insurance number</td>
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<tr>
<td>3</td>
<td>Title - enter MR, MRS, MISS, MS or other title</td>
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<tr>
<td></td>
<td>Surname or family name</td>
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<tr>
<td></td>
<td>First name(s)</td>
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<tr>
<td>4</td>
<td>Leaving date DD MM YYYY</td>
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<tr>
<td>5</td>
<td>Student Loan deductions</td>
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<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>
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<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>
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<tr>
<td></td>
<td>Total number</td>
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<td>8</td>
<td>Total pay to date</td>
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<td></td>
<td>£</td>
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<td>9</td>
<td>Total tax to date</td>
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<td>£</td>
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</table>
# P45 Part 3

**New employee details**

For completion by new employer

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**Use capital letters when filling in 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**
   - Year
   - Month
   - Day

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**To the new employer**

You will need these details to complete your Full Payment Submission.

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

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8. **New employer PAYE reference**
   - Office number
   - Reference number

9. **Date new employment started DD MM YYYY**
   - Year
   - Month
   - Day

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

11. **Enter 'P' here if employee will not be paid by you between the date employment began and the next 5 April.**

12. **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

13. **If the tax figure you are entering on Payroll record/Deductions Working Sheet differs from box 7 please enter the figure here.**
   - £

14. **New employee's job title or job description**

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**Employee's private address**

- **Postcode**

15. **Employee's private address**

16. **Gender. Enter 'X' in the appropriate box**
   - Male
   - Female

17. **Date of birth DD MM YYYY**
   - Day
   - Month
   - Year

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**Declaration**

- **I have prepared a Payroll record/Deductions Working Sheet in accordance with the details above.**
- **Employer name and address**

- **Postcode**

18. **Date DD MM YYYY**
   - Day
   - Month
   - Year

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**for information only**

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**P45(Laser-Sheet) Part 3**

HMRC 12/15