



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

**5** Student Loan deductions  
 Enter 'Y' if Student Loan deduction is due to be made

**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.** Make no entry if week 1 or month 1 applies, go straight to box 8.  
Week number     Month number   
Total pay to date  
£   P  
Total tax to date  
£   P

**8** This employment pay and tax. Leave blank if the tax code is cumulative and the amounts are the same as 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  
    
**When an employee dies, enter the date of death in the field on the last Full Payment Submission.**

**Instructions for the employer**

Fill in this form in full. Make sure the details are clear on all parts of this form and that your name and address are shown on Parts 1 and 1A.

Enter the date of leaving on the Full Payment Submission for your employee.

Give completed Parts 1A, 2 and 3 to your employee when they leave.

<p><b>1</b> Employer PAYE reference Office number    Reference number</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p><b>2</b> Employee's National Insurance number</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p><b>3</b> Title - enter MR, MRS, MISS, MS or other title</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>Surname or family name</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>First name(s)</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p><b>4</b> Leaving date DD MM YYYY</p> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="border: 1px solid black; width: 20%; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20%; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20%; height: 20px;"></div> </div>	<p><b>5</b> Student Loan deductions</p> <p><input type="checkbox"/> Student Loan deductions to continue</p> <p><b>6</b> Tax code at leaving date</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>If week 1 or month 1 applies, enter 'X' in the box below.</p> <p>Week 1/month 1 <input type="checkbox"/></p> <p><b>7</b> Last entries on Payroll record/Deductions Working Sheet.  <b>Complete only if tax code is cumulative.</b> If there is an 'X' at box 6 there will be no entries here.</p> <p>Week number <input type="text"/>    Month number <input type="text"/></p> <p>Total pay to date</p> <div style="display: flex; justify-content: space-between; width: 100%; border: 1px solid black; padding: 2px;"> <span>£</span> <input style="width: 80%;" type="text"/> <span>P</span> </div> <p>Total tax to date</p> <div style="display: flex; justify-content: space-between; width: 100%; border: 1px solid black; padding: 2px;"> <span>£</span> <input style="width: 80%;" type="text"/> <span>P</span> </div>
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<p><b>8</b> This employment pay and tax. If no entry here, the amounts are those shown at box 7.</p> <p>Total pay in this employment</p> <div style="display: flex; justify-content: space-between; width: 100%; border: 1px solid black; padding: 2px;"> <span>£</span> <input style="width: 80%;" type="text"/> <span>P</span> </div> <p>Total tax in this employment</p> <div style="display: flex; justify-content: space-between; width: 100%; border: 1px solid black; padding: 2px;"> <span>£</span> <input style="width: 80%;" type="text"/> <span>P</span> </div> <p><b>9</b> Works number/Payroll number and Department or branch (if any)</p> <div style="border: 1px solid black; width: 100%; height: 40px; margin-bottom: 5px;"></div> <p><b>10</b> Gender. Enter 'X' in the appropriate box</p> <p>Male <input type="checkbox"/>    Female <input type="checkbox"/></p> <p><b>11</b> Date of birth DD MM YYYY</p> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="border: 1px solid black; width: 20%; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20%; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20%; height: 20px;"></div> </div>	<p><b>12</b> Employee's private address</p> <div style="border: 1px solid black; width: 100%; height: 50px; margin-bottom: 5px;"></div> <p>Postcode</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p><b>13</b> I certify that the details entered in items 1 to 11 on this form are correct.        Employer name and address</p> <div style="border: 1px solid black; width: 100%; height: 70px; margin-bottom: 5px;"></div> <p>Postcode</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>Date DD MM YYYY</p> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="border: 1px solid black; width: 20%; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20%; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20%; height: 20px;"></div> </div>
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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.

**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**.

**To the new employer**

If your new employer 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.

<p><b>1</b> Employer PAYE reference Office number    Reference number</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p><b>2</b> Employee's National Insurance number</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p><b>3</b> Title - enter MR, MRS, MISS, MS or other title</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>Surname or family name</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>First name(s)</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p><b>4</b> Leaving date DD MM YYYY</p> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="border: 1px solid black; width: 20%; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20%; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20%; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20%; height: 20px;"></div> </div>	<p><b>5</b> Student Loan deductions</p> <p><input type="checkbox"/> Student Loan deductions to continue</p> <p><b>6</b> Tax code at leaving date</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>If week 1 or month 1 applies, enter 'X' in the box below.</p> <p>Week 1/month 1 <input type="checkbox"/></p> <p><b>7</b> Last entries on Payroll record/Deductions Working Sheet.  <b>Complete only if tax code is cumulative.</b> If there is an 'X' at box 6 there will be no entries here.</p> <p>Week number <input type="text"/>    Month number <input type="text"/></p> <p>Total pay to date</p> <div style="display: flex; align-items: center; margin-bottom: 5px;"> <span style="border: 1px solid black; padding: 2px 5px;">£</span> <input style="flex-grow: 1; border: 1px solid black; margin: 0 5px;" type="text"/> <span style="border: 1px solid black; padding: 2px 5px;">P</span> </div> <p>Total tax to date</p> <div style="display: flex; align-items: center; margin-bottom: 5px;"> <span style="border: 1px solid black; padding: 2px 5px;">£</span> <input style="flex-grow: 1; border: 1px solid black; margin: 0 5px;" type="text"/> <span style="border: 1px solid black; padding: 2px 5px;">P</span> </div>
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### 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](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)

#### 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](http://www.gov.uk/government/publications/income-tax-claiming-tax-back-when-you-have-stopped-working-p50)

#### Help

If you need more help, go to [www.gov.uk/topic/business-tax/payee](http://www.gov.uk/topic/business-tax/payee)

#### 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.

Use capital letters when completing this form

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**To the new employer**

<p><b>8</b> New employer PAYE reference Office number    Reference number</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p><b>9</b> Date new employment started DD MM YYYY</p> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="border: 1px solid black; width: 30%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 30%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 30%; height: 20px; margin-bottom: 5px;"></div> </div> <p><b>10</b> Works number/Payroll number and Department or branch (if any)</p> <div style="border: 1px solid black; width: 100%; height: 40px; margin-bottom: 5px;"></div> <p><b>11</b> Enter 'P' here if employee will not be paid by you between the date employment began and the next 5 April. <input type="checkbox"/></p> <p><b>12</b> Enter tax code in use if different to the tax code at box 6.</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>If week 1 or month 1 applies, enter 'X' in the box below.</p> <p>Week 1/month 1 <input type="checkbox"/></p> <p><b>13</b> If the tax figure you are entering on the Payroll record/Deductions Working Sheet differs from box 7 please enter the figure here.</p> <div style="display: flex; justify-content: space-between; width: 100%; border: 1px solid black; padding: 2px; margin-bottom: 5px;"> <span>£</span> <input style="width: 80%;" type="text"/> <span>P</span> </div> <p><b>14</b> New employee's job title or job description</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div>	<p><b>15</b> Employee's private address</p> <div style="border: 1px solid black; width: 100%; height: 40px; margin-bottom: 5px;"></div> <p>Postcode</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p><b>16</b> Gender. Enter 'X' in the appropriate box</p> <p>Male <input type="checkbox"/>    Female <input type="checkbox"/></p> <p><b>17</b> Date of birth DD MM YYYY</p> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="border: 1px solid black; width: 30%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 30%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 30%; height: 20px; margin-bottom: 5px;"></div> </div> <p><b>Declaration</b></p> <p><b>18</b> I have prepared a Payroll record/Deductions Working Sheet in accordance with the details above.</p> <p>Employer name and address</p> <div style="border: 1px solid black; width: 100%; height: 60px; margin-bottom: 5px;"></div> <p>Postcode</p> <div style="border: 1px solid black; width: 100%; height: 20px; margin-bottom: 5px;"></div> <p>Date DD MM YYYY</p> <div style="display: flex; justify-content: space-between; width: 100%;"> <div style="border: 1px solid black; width: 30%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 30%; height: 20px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 30%; height: 20px; margin-bottom: 5px;"></div> </div>
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