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.gsi.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 pattern of bold, normal and italic 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:

<table>
<thead>
<tr>
<th>Total pay to date</th>
<th>Total tax to date</th>
</tr>
</thead>
<tbody>
<tr>
<td>£ 11780.00 p</td>
<td>£11780.00 p</td>
</tr>
</tbody>
</table>

**Date**

<table>
<thead>
<tr>
<th>Date DD MM YYYY</th>
<th>Correct</th>
</tr>
</thead>
<tbody>
<tr>
<td>01 10 2008</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>Incorrect</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/10/2008</td>
<td></td>
</tr>
</tbody>
</table>
The form must be page-numbered in the same manner as the official HMRC format illustrations.

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.

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:
OE Business Delivery Team
HM Revenue and Customs
PAYE Process
Crown House
Victoria Street
Shipley
West Yorkshire
BD17 7TW

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

Issued February 2019
A4 Portrait (H:297mm, W:210mm) set against A3 Portrait (H:420mm, W:297mm).

When printing for visual reference, check measurements with 100% to scale printing for A3, this will ensure accurate A4 replication of form.
Details of employee leaving work

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

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

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

Arial 10.5pt Bold

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

Arial 10.5pt Bold

If you need more help, go to www.gov.uk/topic/personal-tax

Part 2 of the form utilises the same measurements as those in Illustration 1. Textual content is the same with the exception of the title.
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/answer/paragraph formatting must be identical to that shown. Text should not be allowed to wrap or justify to accommodate 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.