



About this form

Fill in this form if you're either an employee, or an employer with a new employee who has been seconded to work in the UK.

A seconded employee includes:

- individuals working wholly or partly in the UK for a UK resident employer on assignment whilst remaining employed by an overseas employer
- individuals assigned to work wholly or partly in the UK at a recognised branch of their own employer's business
- all individuals included by an employer within a dedicated expatriate scheme or within an expatriate modified Pay As You Earn (PAYE) scheme

Instructions for employers

If an employee from abroad comes to work for you temporarily in the UK, but still has a contract with their overseas employer, this form can be used to gather information about your new employee. You can use the information on this form to help fill in your first Full Payment Submission (FPS) for this employee.

HMRC use the information they receive to set up tax records for employees, so it's important that the details you give them are both correct and consistent. Wherever possible, you should check the employee details you collect from an official source, such as their birth certificate or passport.

Please be careful, as some official documents show their last name or family name first and also the month before the day, for example, MM DD YYYY rather than DD MM YYYY.

Make sure that HMRC are notified of any future changes to the information provided.

You need to keep the information recorded on the Starter Checklist for the current and previous 3 tax years.

Instructions for employees

As a new employee your UK employer needs the information on this form before your first payday to tell HMRC about you and help them use the correct tax code. Any delays in completing this form may result in too much tax being deducted. HMRC use the information you provide to set up your tax records so it's important that the details you give are correct.

The 'Employer details' should have already been filled in by your employer. Go to 'Employee's personal details' and fill in the rest of the form.

Do not send this form to HMRC.

Employer details

Employers should fill in this section and then send it to their employee

1 PAYE reference
 /

2 Is this an EPM6 (Modified) PAYE scheme?

Yes

No

3 Code number operated
 When the employee fills in 'Employee statement', you can then decide which code you should operate.

4 Staff or works number (if you have one)

5 Date employee started to work for you DD MM YYYY

Student loans

- 16** Tell us if any of the following statements apply to you:
- you do not have any Student or Postgraduate Loans
 - you're still studying full-time on a course that your Student Loan relates to
 - you completed or left your full-time course after the start of the current tax year, which started on 6 April
 - you're already making regular direct debit repayments from your bank, as agreed with the Student Loans Company

If No, tick this box and go to question 10

If Yes, tick this box and go straight to the Declaration

- 17** To avoid repaying more than you need to, tick the correct Student Loans that you have - use the guidance on the right to help you.

Please tick all that apply

Plan 1

Plan 2

Plan 4

Postgraduate Loan (England and Wales only)

Types of Student Loan

You have Plan 1 if any of the following apply:

- you lived in Northern Ireland when you started your course
- you lived in England or Wales and started your course before 1 September 2012

You have a Plan 2 if:

You lived in England or Wales and started your course on or after 1 September 2012.

You have a Plan 4 if:

You lived in Scotland and applied through the Students Award Agency Scotland (SAAS) when you started your course.

You have a Postgraduate Loan if any of the following apply:

- you lived in England and started your Postgraduate Master's course on or after 1 August 2016
- you lived in Wales and started your Postgraduate Master's course on or after 1 August 2017
- you lived in England or Wales and started your Postgraduate Doctoral course on or after 1 August 2018

Employees, for more information about the type of loan you have, go to www.gov.uk/sign-in-to-manage-your-student-loan-balance

Employers, for guidance go to www.gov.uk/guidance/special-rules-for-student-loans

Declaration

The information you've given on this form will help your new employer operate the correct tax code and make correct tax deductions.

Tick the checkbox to confirm your agreement.

I confirm that the information I've given on this form is correct

Full name

Signature

Date DD MM YYYY

What to do now

Give this form to your employer or email it to them.

Do not send this form to HMRC.