

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

2	Employer PAYE reference Office number Reference number Employee's National Insurance number	6	Student Loan deductions Student Loan deductions to continue Tax code at leaving date If week 1 or month 1 applies, enter 'X' in the box below.
3	Title - enter MR, MRS, MISS, MS or other title Surname or family name	7	Week 1/month 1 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
4	Leaving date DD MM YYYY		Total pay to date £ Total tax to date £
8	This employment pay and tax. If no entry here, the amounts are those shown at box 7. Total pay in this employment Total tax in this employment p	12	Employee's private address Postcode
9	Works number/Payroll number and Department or branch (if any)	13	I certify that the details entered in items 1 to 11 on this form are correct. Employer name and address
10	Gender. Enter 'X' in the appropriate box Male Female		
11	Date of birth DD MM YYYY		Postcode Date DD MM YYYY

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 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 infomation onto the Payroll record.



P45 Part 2 Details of employee leaving work Copy for new employer

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

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

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

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



P45 Part 3 New employee details For completion by new employer

Use capital letters when completing this form	
1 Employer PAYE reference Office number Reference number	5 Student Loan deductions
	Student Loan deductions to continue
2 Employee's National Insurance number	6 Tax code at leaving date
	If week 1 or month 1 applies, enter 'X' in the box below.
Title - enter MR, MRS, MISS, MS or other title	Week 1/month 1
Surname or family name	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.
First name(s)	Week number Month number
	Total pay to date
4 Leaving date DD MM YYYY	£
	Total tax to date
'O ₄	£ P
To the new employer You will need these details to fill in	your Full Payment Submission.
8 New employer PAYE reference	15 Employee's private address
Office number Reference number	*•
9 Date new employment started DD MM YYYY	
bate new employment started bb MM 1111	Postcode
10 Works number/Payroll number and Department or branch	· O
(if any)	16 Gender. Enter X in the appropriate box
	Male Female
Tator 'D' have if ampleyed will not be said by you	17 Date of birth DD MM YYYY
Enter 'P' here if employee will not be paid by you between the date employment began and the	
next 5 April.	Declaration
12 Enter tax code in use if different to the tax code at box 6.	18 I have prepared a Payroll record/Deductions Working
If week 1 or month 1 applies, enter 'X' in the box below.	Sheet in accordance with the details above. Employer name and address
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.	
	Postcode
[£]	
New employee's job title or job description	Date DD MM YYYY