



Do not send this form to HM Revenue and Customs (HMRC)

## 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 those who are:

- employed by their overseas employer but who work wholly or partly on assignment in the UK for a UK resident employer
- included in a dedicated expatriate scheme or an expatriate modified Pay As You Earn (PAYE) scheme by their overseas employer

## Instructions for employer

Use this form to gather information about your new employee if they have come from abroad to work temporarily in the UK for you but they still have a contract with their overseas employer. 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. They may also show dates in the format MM DD YYYY rather than DD MM YYYY.

Make sure you notify HMRC of any future changes to the information given. You must keep the information recorded on the starter checklist for the current and next 3 tax years.

## Instructions for employee

As a new employee, your UK employer needs the information on this form before your first payday. Give the completed form to your employer as soon as possible. They will use it to tell HMRC about you and help them to use the correct tax code. If you delay filling in this form, you may pay the wrong amount of tax.

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## Employee's personal details

**1 Last name or family name**  
Enter the English format of your last name or family name from your passport that you used to enter the UK

**2 First name or given name**  
Do not enter initials or shortened names for example, Jim for James or Liz for Elizabeth

  


**3 Middle names (if you have any)**

**4 Date of birth** DD MM YYYY




**5 What is your sex?**  
As shown on your birth certificate or gender recognition certificate. Put 'X' in one box

Male  Female

**6 Passport number (if known)**  
Enter the passport number you presented or will present on entering the UK

**7 Correspondence address**

  
  
  
 Postcode   
 Country 

Continue on the next page

## Employee's personal details continued

8 National Insurance number (if known)

<input type="text"/>						
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9 Employment start date DD MM YYYY

<input type="text"/>									
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10 Are you a European Economic Area (EEA) citizen?  
Put 'X' in one box

Yes

No

To find out which countries are in the EEA,  
go to [www.gov.uk/eu-eea](http://www.gov.uk/eu-eea)

## Employee statement

These questions will help you to choose the statement that matches your circumstances. The statement you choose helps your employer to apply the correct tax code.

11 You need to select one of the following statements A, B or C

A  I intend to live in the UK for 183 days or more

B  I intend to live in the UK for less than 183 days

C  I'll be working for the employer both inside and outside the UK but will be living abroad

## Student loans

12 Do you have a student or postgraduate loan?

Yes  Go to question 13

No  Go straight to the Declaration

13 Do any of the following statements apply:

- you're still studying on a course that your student loan relates to
- you completed or left your course after the start of the current tax year, which started on 6 April
- you've already repaid your loan in full
- you're paying the Student Loans Company by Direct Debit from your bank to manage your end of loan repayments

Yes  Go straight to the Declaration

No  Go to question 14

14 Put 'X' in the correct student loan plan type or postgraduate loan to avoid repaying more than you need to.

Use the guidance on the right if needed.

Plan 1

Plan 2

Plan 4

Plan 5

Postgraduate Loan

You should only put an 'X' in the **one** plan type you are due to repay (Plan 1, 2, 4 or 5). However, you can also put an 'X' in the Postgraduate Loan box as well as one plan type, if it applies.

Not sure what to select?

Check your current repayment loan or plan type at [www.gov.uk/sign-in-to-manage-your-student-loan-balance](http://www.gov.uk/sign-in-to-manage-your-student-loan-balance) or in the information below.

### If you applied to Student Finance England you'll be on:

- **Plan 5** - if your course started on or after 1 August 2023
- **Plan 2** - if your course started between 1 September 2012 and 31 July 2023
- **Plan 1** - if your course started before 1 September 2012
- **Postgraduate loan** - if studying postgraduate masters or doctoral course

### If you applied to Student Finance Wales you'll be on:

- **Plan 2** - if your course started on or after 1 September 2012
- **Plan 1** - if your course started before 1 September 2012
- **Postgraduate loan** - if studying postgraduate masters or doctoral course

### If you applied to Student Awards Agency Scotland you'll be on Plan 4.

### If you applied to Student Finance Northern Ireland you'll be on Plan 1.

Continue on the next page

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## Declaration

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

Full name (use capital letters)

Signature

Date DD MM YYYY

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## Give this form to your employer

Your employer will use the information to make sure you pay the right amount of tax.

Do not send this form to HMRC.

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## Employer guidance

### How to work out your new employee's tax code

If HMRC has agreed that you can operate a Modified (EPM6) PAYE Scheme, follow the guidance in the PAYE Manual, go to [www.gov.uk/hmrc-internal-manuals/payee-manual/payee82008](http://www.gov.uk/hmrc-internal-manuals/payee-manual/payee82008)

Otherwise use Statement A, B or C that your employee has chosen in the employee statement section and apply the tax code below:

- Statement A - use the current personal allowance
- Statement B - use the current personal allowance on a 'week 1/month1' basis
- Statement C - use the current personal allowance on a 'week 1/month1' basis

Or if your employee is an EU, EEA or Swiss citizen use the current personal allowance.

For student loans, your employee may select more than one loan or plan type:

- you can only deduct **one** student loan plan type at a time (Plan 1, 2, 4 or 5)
- you can also deduct a postgraduate loan at the same time as **one** of the above plans

If more than one plan type is selected, start deductions for the plan with the lowest repayment threshold. Continue until you receive a Start Notice from HMRC. For full guidance, visit [www.gov.uk/guidance/special-rules-for-student-loans](http://www.gov.uk/guidance/special-rules-for-student-loans)