



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 date of leaving 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 4 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 Parts 1A, 2 and 3 to your employee when they leave.



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Surname or family name

First name(s)

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Leaving date DD MM YYYY

5

Student Loan deductions

Student Loan deductions to continue

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. If there is an 'X' at box 6 there will be no entries here.

Week number Month number

Total pay to date

£

P

Total tax to date

£

P

8

This employment pay and tax. If no entry here, the amounts are those shown at 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

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.

To the new employer

If your new employee 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.



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



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. Week 1/month 1 ☐
3 Title - enter MR, MRS, MISS, MS or other title Surname or family name First name(s) 	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. Week number Month number Total pay to date £
4 Leaving date DD MM YYYY 	Total tax to date £

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. Week 1/month 1 ☐
3 Title - enter MR, MRS, MISS, MS or other title Surname or family name First name(s) 	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. 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 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

Claiming Jobseeker's Allowance or Employment and Support Allowance

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

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 more 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. Follow the instructions at www.gov.uk/payroll-software

To the new employer You will need these details to fill in your Full Payment Submission.

8 New employer PAYE reference Office number Reference number /	15 Employee's private address Postcode
9 Date new employment started DD MM YYYY 	16 Gender. Enter 'X' in the appropriate box Male ☐ Female ☐
10 Works number/Payroll number and Department or branch (if any) 	17 Date of birth DD MM YYYY
11 Enter 'P' here if employee will not be paid by you between the date employment began and the next 5 April. ☐	18 I have prepared a Payroll record/Deductions Working Sheet in accordance with the details above. Employer name and address Postcode Date DD MM YYYY
12 Enter tax code in use if different to the tax code at box 6. If week 1 or month 1 applies, enter 'X' in the box below. 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. £	
14 New employee's job title or job description 	