



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.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 use of bold and regular 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:

Total pay to date

£ 11780.00 P Correct

Total tax to date

£ £11780.00 P Incorrect

Date

Date DD MM YYYY

01 10 2026 Correct

Date

01/10/2026 Incorrect

Page order

The form must be page-numbered in the same manner as the official HMRC format illustrations.

**Certification of
P45(Online) black and
white Parts 1A, 2 and 3**

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.

**Crown Copyright applies
to HMRC forms**

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:

Pay As You Earn and Self Assessment
HM Revenue and Customs
BX9 1AS
United Kingdom

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

Issued August 2026

P45 Part 1A online
Illustration scaled at 100%.
A4 Portrait (H:297mm, W:210mm) set against
A3 Portrait (H:420mm, W:297mm).
When printing for visual reference, check measurements
are consistent with 100% to scale printing for A3, this will
ensure accurate A4 replication of form.

This border represents the
A4 page boundaries. Do not
replicate the outline.

 **HM Revenue & Customs**

Arial 14pt bold P45 Part 1A
Details of employee leaving work
Font Arial 12pt Copy for employee

All numbering Arial 7pt Bold
All numbered boxes are W=7, H=4.233

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
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

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

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 employer 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(Online) Part 1A

Font Arial 8.5pt HMRC 08/26

Notes

Positioning figures (in red) are provided in millimetres (mm) as X/Y co-ordinates, with the point of origin X:0, Y:0, being the top left-hand corner of the page. 'X' is the horizontal axis, while 'Y' is the vertical axis, relative to the orientation of the printed page. All values are indexed to the point of origin for question and answer boxes, which is the top left hand corner of the object in question. The point of origin for text is the top left-hand corner of the 'X' height in the instance of lower-case text and the top left-hand corner of upper-case height text for capitals, including the ascender.

Box measurements (in blue) are provided within the boundary of each box, wherever possible, and are given in millimetres. Some values may be shown outside of the box where space prohibits this, but will be clearly shown in blue to avoid confusion with position values. Information regarding font/type size and format is provided in green.

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/sentence/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.

When printing for visual reference, check measurements are consistent with 100% to scale printing for A3, this will ensure accurate A4 replication of form.



Font Arial 12pt Copy for new employer

X=151
Y=21.25

Total tax to date

£		p
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X=180,
Y=292

Font Arial 8.5pt HMRC 08/26

This area of the form utilises the same measurements as those in Illustration 1. Textual content is the same with the exception of the title.

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P45 Part 3 online
Illustration scaled at 100%.
A4 Portrait (H:297mm, W:210mm) set against
A3 Portrait (H:420mm, W:297mm).
When printing for visual reference, check measurements
are consistent with 100% to scale printing for A3, this will
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HM Revenue & Customs

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

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
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
Total tax to date

To the new employer You will need these details to complete your Full Payment Submission

8 New employer PAYE reference
Office number Reference number

9 Date new employment started DD MM YYYY

10 Works number/Payroll number and Department or branch (if any)

11 Enter 'P' here if employee will not be paid by you between the date employment began and the next 5 April.

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

15 Employee's private address
Postcode

16 Gender. Enter 'X' in the appropriate box
Male Female

17 Date of birth DD MM YYYY

Declaration
I have prepared a Payroll record/Deductions Working Sheet in accordance with the details above.
Employer name and address
Postcode
Date DD MM YYYY

This area of the form utilises the same measurements as those in Illustration 1. Textual content is the same with the exception of the title and the instruction to 'Use capital letters when completing the form'.

Notes

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