



Details of employee leaving work

Copy for employee

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 £ p Total tax to date £ p
4	Leaving date DD MM YYYY 		

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	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 Postcode Date DD MM YYYY
10 Gender. Enter 'X' in the appropriate box Male ☐ Female ☐	
11 Date of birth 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, 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

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 £ P Total tax to date £ P
4	Leaving date DD MM YYYY 		

This form is important to you. Take good care of it and Parts 2 and 3 of the form together and do not alter them in any way.

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.

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

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**

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.

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

If you need more help, go to www.gov.uk/topic/personal-tax

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**

Keep Part 2.



New employee details

For completion by new employer

1 Employer PAYE reference
Office number Reference number

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Student Loan deductions to continue

Week 1/month 1

Week number

Month number

£	
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£	
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8 New employer PAYE reference
Office number Reference number

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7

Week 1/month 1

£		P
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10

01/11/2023

Male

Female

18 I have prepared a Payroll record/Deductions Working Sheet in accordance with the details above.
Employer name and address

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