



Employer's Payment Record

Employer's name

Demo Employer Limited

Accounts Office reference

931PQ12345678

Year end 5 April

2024

Enter year

You will need information about payments when you complete your form P35 (Employer's Annual Return).

Please enter the details requested each time you make a payment.

Usually, this would be each week or month - when you make the payment. Usually this would be each week or month - when you make the payment. If you make quarterly payments then you would normally record the details every third month. However, you may prefer to enter details for each month(or week) - you should then total them every third month.

For guidance on making payments to the HM Revenue & Customs please see Part 3 of employer's Help Book E13 Dat-to-day payroll.

| Period | Income Tax (inc. subcontractor deductions) | Student Loan Deductions | Tax Credits paid to employees | Net Income Tax (1 + 2 minus 3) | Gross National Insurance Contributions (NICs) | Statutory Sick Pay (SSP) recovered | Statutory Maternity Pay (SMP) recovered | NIC compensation on SMP | Statutory Paternity Pay (SPP) recovered | NIC compensation on SPP | Statutory Adoption Pay (SAP) recovered | NIC compensation on SAP | NIC Holiday claimed | Total deductions from NICs (total of boxes 6 to 13) | Net NICs (5 minus 14) | Amount due (4 + 15) | Date paid |
|-----------|--|-------------------------|-------------------------------|--------------------------------|---|------------------------------------|---|-------------------------|---|-------------------------|--|-------------------------|---------------------|--|-----------------------|---------------------|-----------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Month 1 | 916.21 | 0.00 | 0.00 | 916.21 | 1,055.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,055.53 | 1,971.74 | |
| Month 2 | 897.24 | 0.00 | 0.00 | 897.24 | 1,038.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,038.87 | 1,936.11 | |
| Month 3 | 899.07 | 0.00 | 0.00 | 899.07 | 1,038.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,038.87 | 1,937.94 | |
| Quarter 1 | 2,712.52 | 0.00 | 0.00 | 2,712.52 | 3,133.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,133.27 | 5,845.79 | |
| Month 4 | 899.67 | 0.00 | 0.00 | 899.67 | 1,038.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,038.87 | 1,938.54 | |
| Month 5 | 899.04 | 0.00 | 0.00 | 899.04 | 1,038.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,038.87 | 1,937.91 | |
| Month 6 | 943.07 | 0.00 | 0.00 | 943.07 | 1,086.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,086.47 | 2,029.54 | |
| Quarter 2 | 2,741.78 | 0.00 | 0.00 | 2,741.78 | 3,164.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,164.21 | 5,905.99 | |
| Month 7 | 943.01 | 0.00 | 0.00 | 943.01 | 1,086.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,086.47 | 2,029.48 | |
| Month 8 | 943.70 | 0.00 | 0.00 | 943.70 | 1,086.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,086.47 | 2,030.17 | |
| Month 9 | 943.07 | 0.00 | 0.00 | 943.07 | 1,086.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,086.47 | 2,029.54 | |

| Period | Income Tax (inc. subcontractor deductions) | Student Loan Deductions | Tax Credits paid to employees | Net Income Tax (1 + 2 minus 3) | Gross National Insurance Contributions (NICs) | Statutory Sick Pay (SSP) recovered | Statutory Maternity Pay (SMP) recovered | NIC compensation on SMP | Statutory Paternity Pay (SPP) recovered | NIC compensation on SPP | Statutory Adoption Pay (SAP) recovered | NIC compensation on SAP | NIC Holiday claimed | Total deductions from NICs (total of boxes 6 to 13) | Net NICs (5 minus 14) | Amount due (4 + 15) | Date paid |
|------------------|--|-------------------------|-------------------------------|--------------------------------|---|------------------------------------|---|-------------------------|---|-------------------------|--|-------------------------|---------------------|--|-----------------------|---------------------|-----------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Quarter 3 | 2,829.78 | 0.00 | 0.00 | 2,829.78 | 3,259.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,259.41 | 6,089.19 | |
| Month 10 | 943.01 | 0.00 | 0.00 | 943.01 | 1,086.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,086.47 | 2,029.48 | |
| Month 11 | 943.04 | 0.00 | 0.00 | 943.04 | 1,086.47 | 0.00 | -349.60 | 0.00 | 189.16 | 0.00 | 94.58 | 0.00 | 0.00 | -65.86 | 1,152.33 | 2,095.37 | |
| Month 12 | 939.33 | 0.00 | 0.00 | 939.33 | 1,081.71 | 0.00 | 934.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 934.36 | 147.35 | 1,086.68 | |
| Quarter 4 | 2,825.38 | 0.00 | 0.00 | 2,825.38 | 3,254.65 | 0.00 | 584.76 | 0.00 | 189.16 | 0.00 | 94.58 | 0.00 | 0.00 | 868.50 | 2,386.15 | 5,211.53 | |
| Total | 11,109.46 | 0.00 | 0.00 | 11,109.46 | 12,811.54 | 0.00 | 584.76 | 0.00 | 189.16 | 0.00 | 94.58 | 0.00 | 0.00 | 868.50 | 11,943.04 | 23,052.50 | |

Complete this line if pay day falls on 5 April (in leap year 4 & 5 April).

Note

The monthly NICs and SSP totals on this form may not be the same as the monthly totals for recovering SSP under the Percentage Threshold Scheme.

Record of funding

If you receive funding from the HM Revenue & Customs to pay Statutory Sick Pay (SSP), Statutory Maternity Pay (SMP), Statutory Paternity Pay (SPP), Statutory Adoption Pay (SAP) or to refund tax, you may keep a record in the table below. It will help you fill in your Employer's Annual Return at the end of the year.

| Date received from HM Revenue & Customs | Funding to pay SSP/SMP/SPP/SAP | Funding to refund PAYE Income Tax |
|---|--------------------------------|-----------------------------------|
| Totals | £ | £ |