

To be filled in by the employer

Employer Name	Demo Employer Limited		
HM Revenue & Customs office name	BIRMINGHAM SOLIHULL	Employer PAYE reference	V30456
		Accounts Office reference	473PF00037465

Workers for whom you have not completed a form P14 or a form P38(S) for the year 6 April 2007 to 5 April 2008

You must complete this form if you answered 'No' to Question 1 of the checklist on your form P35 Employer Annual Return.

This form asks for details about payments made to people who worked for you during the year to 5 April 2008 but for whom you did not complete a form P14 End of year Summary or a form P38(S) Student employees.

Look at your records for each worker and consider whether :

1 you hold a form P46 Employee without a Form P45 that has been completed at either statement A or statement B by the worker

2 the worker was paid less than £84 every week, or £364 if paid monthly.

* Please refer to the note about pay on the right-hand side of this page

If for each of your workers you are able to answer YES to both of the above questions, there is no need to complete the back of this form. Please sign the declaration below and return the form.

If the answer to either question is NO for any worker, please complete the back of this form in respect of those workers.

Once completed, this form should be sent in together with your form P35 Employer Annual Return.

Declaration

I declare that for each worker for whom I have not completed a form P14 End of Year Summary or a form P38(S) Student employees:

* I hold a form P46, that has been completed at either Statement A or Statement B by the worker and

* the worker was paid less than £84 every week, or £364 if paid monthly.

* Note about pay

- Pay includes
- * salaries
- * wages
- * fees
- * overtime
- * bonuses
- * commissions
- * pensions
- * holiday pay
- * payments in lieu of benefits in kind, for example, board wages
- * meal vouchers (if worth more than 15p a day)
- * lump sum payments when employment ends (if more than £30,000)
- * expenses payments or benefits for directors and employees earning at a rate of £8,500 a year or more
- * vouchers which can be exchanged for cash, goods and services
- * the cost of providing rent-free accommodation
- * transport vouchers
- * amounts charged to employees' credit cards provided by you
- * any other relevant payments to your employees
- * any payment which the employee is liable to pay but that you pay for him or her.

This list does not cover all of the items you should treat as pay. For more information see booklet CWG2, Employer Further Guide to PAYE and NICs. If you are not sure about an item, ask your local HM Revenue & Customs office.

Employer's signature	<input type="text"/>	Date	<input type="text" value="02/06/2007"/>
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If there is not enough space in either Section, please continue on a separate sheet. When you have filled in all the details, please sign the Declaration below and return the form.

*For information on the items that should be treated as pay, please refer to the note overleaf

Enter in Section A details for

* any worker who was paid **£84 or more in any week**, or £364 or more if paid monthly, or

* any worker who was taken on for more than a week unless he or she was a harvest worker (*who should be entered in Section B - see below*).

Section A

Full name of the person employed <i>Please include title of Mr/Mrs/Miss/Ms</i>	Last known address	National Insurance number	Employed as state type of work done	Dates employed if less than a full year		Total pay * for the year to 5 April 2008	For official use only
				From	To		
Mr POTTER MICHAEL	89 Claremont Road Cricklewood London NW2 1BP United Kingdom	JE425252D	Plumber	18/05/2007		364.0	
Mr GILROY ANDY	83 Heathfield Garden London NW11 9HY United Kingdom		Domestic	10/05/2007	31/05/2007	200.0	
Mr EASTWOOD CLINT	777 Lucky Street Cardiff CF14 3GY United Kingdom	NE333876A	Cleaner	14/10/2007	30/11/2007	80.0	

Enter in Section B details for

* any worker who was paid **more than £100 in total by you in the year** to 5 April 2008 who has **not** already been listed in Section A

* harvest workers. For more information about harvest workers please refer to booklet CWG2, *Employer Further Guide to PAYE and NICs*.

Section B

Full name of the person employed <i>Please include title of Mr/Mrs/Miss/Ms</i>	Last known address	National Insurance number	Employed as state type of work done	Dates employed if less than a full year		Total pay * for the year to 5 April 2008	For official use only
				From	To		
Mr CONNERY SEAN	191 Blanford Road Reigate Surrey RH2 7DP United Kingdom	ZE023842D	Gardener	18/04/2007	30/04/2007	100.0	

Ms DYKE CAROLINE	338 Clyde Street Renfrewshire Glasgow PA3 2ST United Kingdom	ZA349584D	Harvest Worker	01/08/2007	30/09/2007	160.0	
Mrs LONGFELLOW MARY	1 Tudor Estate London BD10 1AE United Kingdom	JE582307A	Domestic	12/12/2007		225.0	

Declaration

I declare that to the best of my knowledge and belief:

- * I have made no payments that need to be listed above, **or**
- * that the details given above, and on the attached sheets, are correct and complete.

Employer's signature

Date

02/06/2007