



Student employees

Income Tax

You do not have to deduct tax from the pay of a student who works for you solely during a holiday if

- this form is filled in on the back, and
- the student's pay in your employment does not exceed £5,225.

Where the student's pay in your employment exceeds £5,225 you must

- deduct tax using code 'OT week 1/month 1' in accordance with paragraphs 110 and 111 of the booklet *CWG2 Employer Further Guide to PAYE and NICs*.

If 5 April falls during the period of employment, the student must fill in two of these forms, one for the tax year up to 5 April, and one for the new tax year from 6 April.

National Insurance contributions (NICs)

If the student's pay is at, or above, the lower earnings limit for NICs, you must

- use a form P11 *Deductions Working Sheet* (or your own equivalent pay record) to record the NICs, and
- complete a form P14 *End of Year Summary* showing these contributions for submission with your form P35 *Employer Annual Return*.

The present lower earnings limit is shown in the Employer Helpbook E12 *PAYE and NICs rates and limits for 2007-08*. Your Employer Helpbook E13 *Day-to-day payroll*, tells you how to fill in the P11 *Deductions Working Sheet*.

Please keep this form for at least three years after the end of the year to which it relates or longer if you are asked to do so.

Please turn over

Student's declaration

I, MAJOR TRACY

Full name in capital letters

am a student attending

wales

Name of school, college

and shall continue to attend until after 5 April next. I have no employment except during the holidays.

My total earnings **including Jobseekers Allowance, paid because of unemployment**, and other income from all sources, apart from scholarships and educational grants for the year ending 5 April next, will not be more than £5,225.

My National Insurance number is

My date of birth is

JA521893B

01/01/1970

My home address is no83 heathfield garden

United Kingdom

Postcode

BR5 6BP

Signature

Date

28/05/2007

Employer's statement

The declaration above has been completed and signed by the student.

The total pay from 01/01/2003

to

was 22150.0

Employer's name Demo Employer Limited

Employer's address Network House Arundel Road

Uxbridge Industrial Estate Uxbridge GB

Postcode

UB8 2RR

Employer's PAYE reference

Date

067/V30456

28/05/2007