* 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.  Peclaration  I declare that for each worker for whom I have not completed a form P14 End of Year Summary or a form P36(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 £87 every week, or £377 if paid monthly.  * example, board wages  * meal vouchers (if worth more than 15 day)  * lump sum payments when employme ends (if more than £30,000)  * expenses payments or benefits for directors and employees earning at a rar 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' credic cards provided by you  * any other relevant payments to your 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 £87 every week, or £377 if paid monthly.  This list does not cover all of the items yshould treat as pay. For more informatic see booklet CWG2, Employer Further								
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HM Revenue & Customs office name    Employer PAYE reference   Accounts Office   Accoun		To be filled in by the	employ	ver				
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 £87 every week, or £377 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 and form P36(S) Student employees:  1 hold a form P46, that has been completed at either Statement A or Statement B by the worker and  * the worker and  * the worker was paid less than £87 every week, or £377 if paid monthly.  This list does not cover all of the items y should treat as pay. For more informatic see booklet CWG2, Employer Further.		Employer Name	HM Revenue & Employer					
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* the worker was paid less than £87 every week, or £377 if paid monthly.  This list does not cover all of the items y should treat as pay. For more informatic see booklet CWG2, Employer Further		s been completed at either S	tatement	A or Statement B by t	he			
sure about an item, ask your local HM		than £87 every week, or £377	7 if paid r	monthly.		should trea see booklet Guide to PA	t as pay. For more information t CWG2, Employer Further AYE and NICs. If you are not	
Employer's signature  Date 01/03/2008  Revenue & Customs office.			Date	01/03/2008				

P38A (2007) HMRC 09/06

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 about pay overleaf

Enter in Section A details for

- \* any worker who was paid £87 or more in any week, or £377 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 person employed Please include title of Mr/Mrs/Miss/Ms	Last known address	National Insurance number	Employed as state type of work done	Dates employ	yed if less than a	Total pay * for the year to 5 April 2008	For official use only
		indiniso.		From	То		
Mr ROBERT REDFORD	1 Grebe Lane Hetton Le Hole County Durham DH19 1TV UNITED KINGDOM	SC112233D	Cleaner	06/08/2007	03/10/2007	542.10	
Mr F P DI MATTEO	The Vestry Lumsdon Grange Chester-Le-Street Tyne & Wear NE5 3TL UNITED KINGDOM	LM203045A	Gardener	24/09/2007	01/10/2007	416.65	
Miss ALISON J MATHEWSON-GREIVE	1 Fairy Cottage, Sycamore Road Pegswood Morpeth PM1 2PQ UNITED KINGDOM	WA123456A	Cleaner	16/08/2007	12/10/2007	242.10	
Mr TREVOR STACK	The Vestibule 256 Church Street Leicester LR2 UNITED KINGDOM	YH145986B	Gardener	26/03/2007	11/10/2007	116.65	
Mr PHILLIP-GEORGE JOHN D'ARTAY	L'Artage 11c Salters Avenue Gosforth NE5 UNITED KINGDOM	NE147876C	Cleaner	12/08/2007	22/10/2007	642.10	
Miss VICTORIA J GILROY-MATHERS	1 Fairy Cottage Sycamore Road Pegswood Morpeth PM1 2PQ UNITED KINGDOM	WE159753A	Gardener	25/09/2007	01/10/2007	416.65	
Mr JAVIER INGRAM	1 Carshalton Crescent Chelsea SW12 4TG UNITED KINGDOM	NE147876C	Cleaner	02/08/2007	24/10/2007	842.10	
Mr KENNETH SCANTLEBURY	Bin Roaming 21 Station Street Leicester LR1 UNITED KINGDOM	JC298484D	Gardener	09/08/2007	05/05/2007	416.65	

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 person employed Please include title of	Last known address	National Insurance number	Employed as state type of work done	Dates employ full year	ed if less than a	Total pay * for the year to 5 April 2008	For official use only
Mr/Mrs/Miss/Ms				From	То		
Mr CARL HETHERINGTON	21 Townley Grove Ladbroke Square Chelsea SW21 9LQ UNITED KINGDOM	NX234561B	Harvest Worker	06/08/2007	05/05/2007	170.00	
Mr STEPHEN-JAMES JOHN O'SULLIVAN	L'Hermitage 399B Chestnut Road Jesmond NE3 UNITED KINGDOM	YS147852C	Harvest Worker	06/08/2007	05/05/2007	170.00	
Mr JAMES GRAHAM	1 Richards Street Hetton Le Hole Tyne and Wear DH6 7JK UNITED KINGDOM	NX268798D	Harvest Worker	06/06/2007	05/05/2007	137.30	
Mr P VAN BOSKAMP	The Forge Houghton-Le-Spring Tyne & Wear DH3 5TL UNITED KINGDOM	NX234561B	Harvest Worker	11/08/2007	12/10/2007	333.70	
Mrs CAROL ANDERSON	Rowley Station Lumsdon Grange Chester-Le-Street Tyne & Wear NE5 3TL UNITED KINGDOM	JC298484D	Cleaner	15/03/2007	11/10/2007	327.00	
Ms BARBARA BLAIR	23 Ashworth Street Rowley Station Dunston Morpeth NE2 UNITED KINGDOM	JC298484D	Gardener	06/08/2007	05/05/2007	566.65	
Mr HARRY SHEPHERD	23 Manchester Road Swansea Chester-Le-Street Tyne & Wear SW1A 1AA UNITED KINGDOM	WA489444C	Harvest Worker	12/08/2007	22/10/2007	666.70	

Declaration							
I declare that to the best of my knowledge and belief:							
* I have made no payments that need to be listed above, <b>or</b>							
* that the details given above, and on the attached sheets, are correct and complete.							
Employer's signature	Date	01/03/2008					
	J						