Instruction Document – P38A Employer for 2007-08

Please Note: Labels marked in **Red** in this document indicates mandatory fields and should be completed (filled up) in the spreadsheet.

R1   Employer Name :   (Mandatory)
Enter here, 'A' or 'B', to indicate , if section A or section B of the P38A has been completed for the employee. This field is mandatory.

R2   PAYE Reference (Tax Office Number/Tax Office Reference) :   (Mandatory)
Enter here the PAYE reference of the Employer. This field is mandatory.

R3   P38A Count :   (Mandatory)
Enter here the total number of P38A employees included. This field is mandatory.

R4   P46 Held Declaration :   (Mandatory)
Enter here , 'yes' or 'no, whether it is a P46 Held Declaration. This field is mandatory.

A declaration is required for each worker for whom the employer has not completed an end of year summary (P14) or P38(S), and the employer confirms:

1) A form P46 is held, completed at either Statement A or Statement B by the worker;

2) The worker was paid less than the LEL every week or month.

- If for each worker, you are able to answer 'YES' to both questions, a P46 held declaration is required.

- If the answer to either question is NO for any worker, please complete, if appropriate, sections A and/or B and the P38A Completed declaration

- If 'P46 held' equals 'yes' then the P38A declaration must be 'are due' on the P35.

R5   P38A Declaration :   (Mandatory)
Enter here , 'yes' or 'no, whether it is a P46 Held Declaration. This field is mandatory.

A declaration is required for the employer to confirm that to the best of their knowledge and belief:

i) No payments that need to be listed on the P38A were made; or

ii) that the details given in sections A and/or B are correct and complete.

If P38A completed equals 'yes' then the P38A declaration on the P35 must be 'are due'.