

P46: Employee without a form P45

Section one To be completed by the employee

Please complete section one and then hand the form back to your present employer. If you later receive a form P45 from your previous employer, hand it to your present employer. Use capital letters when completing this form.

Your details	Date of birth DD MM YYYY
National Insurance number This is very important in getting your tax and benefits right.	01/01/1970
AB123456C	Address
Title – enter MR, MRS, MISS, MS or other title	House or flat number
Dr	
Surname or family name	Rest of address including house name or flat
PFortysix	No. 001 Employee House
	Employee Street
First or given name(s)	Employee City
Employee MiddleName	Employee County
	United Kingdom
Gender Enter 'X' in the appropriate box	Postcode
Male Female X	000 000
Your present circumstances Read all the following statements carefully and enter 'X' in the one box that applies to you. A - This is my first job since last 6 April and I have not been receiving taxable Jobseeker's Allowance, Employment and Support Allowance or taxable Incapacity Benefit or a state or occupational pension.	Student Loans If you left a course of Higher Education before last 6 April and received your first Student Loan instalment on or after 1 September 1998 and you have not fully repaid your Student Loan, enter 'X' in box D. (Do not enter 'X' in box D if you are repaying your Student Loan by agreement with the Student Loans Company to make monthly payments through your bank or building society account.)
OR B - This is now my only job, but since last 6 April have had another job, or have received taxable Jobseeker's Allowance, Employment and Support Allowance or Incapacity Benefit. do not receive a state or occupational pension. OR C - I have another job or receive a state or occupational pension.	Signature and date I can confirm that this information is correct Signature Date DD MM YYYY 12/05/2018

Section two To be completed by the employer

File your employee's P46 online at www.hmrc.gov.uk/employers/doitonline

Use capital letters when completing this form. Guidance on how to fill it in, including what to do if your employee has not entered their National Insurance number on page 1, is at www.hmrc.gov.uk/employers/working_out.htm and in the E13

Employer Helpbook Day-to-day payroll.

Employee's details Date employment started DD MM YYYY	Works/payroll number and Department or branch	
06/04/2018	(if any)	
Job title	2	
Employer's details	Address	
Employer PAYE reference	Building number	
Office number Reference Number		
999 / P999		
333 / 1 333	Rest of address	
Employer name	no 83 heathfield	
Demo Employer	garden	
	UNITED KINGDOM	
	Postcode	
	BR5 6BP	
Tax code used		
If you do not know the tax code to use or the current National Insurance contributions (NICs)		
lower earnings limit, go to www.hmrc.gov.uk/employers/rates_and_limits.htm		
Enter 'X' in the appropriate box		
Box A	Tax code used 1185L	
Emergency code on a cumulative basis		
Box B Emergency sode on a pon symulative	If Week 1 or Month 1 applies,	
Emergency code on a non-cumulative Week 1/Month 1 basis	enter 'X' in this box	
Box C		
Code BR		

Send this form to your HM Revenue & Customs office on the first pay day.

If the employee has entered 'X' in box A or box B, on page 1, and their earnings are below the NICs lower earnings limit, do not send the form until their earnings reach the NICs lower earnings limit.