

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, and
- the student's pay in your employment does not exceed £6,035.

Where the student's pay in your employment exceeds £6,035 you must:

- complete a P46 using the original start date
- deduct tax using the guidance in 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 2017-18. 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.

Student's declaration	Employer's statement
<p>I, full name in capital letters</p> <input type="text" value="CLOONEY GEORGE TIMOTHY"/> <p>am a student attending, <i>name of school, college or others</i></p> <input type="text" value="university of wales"/> <p>and shall continue to attend until after 5 April next. I have no employment except during the holidays.</p> <p>My total earnings including Jobseeker's 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 £6,035.</p> <p>My National Insurance number is</p> <input type="text"/> <p>My date of birth is <i>DD MM YYYY</i></p> <input type="text" value="06"/> <input type="text" value="03"/> <input type="text" value="1970"/> <p>My home address is</p> <input type="text" value="The Ranch"/> <input type="text"/> <input type="text" value="United Kingdom"/> Postcode <input type="text" value="HP3 3YF"/> <p>Signature</p> <input type="text"/> <input type="text"/> <p>Date <i>DD MM YYYY</i></p> <input type="text" value="05"/> <input type="text" value="05"/> <input type="text" value="2017"/>	<p>The declaration has been completed and signed by the student.</p> <p>The total pay from <i>DD MM YYYY</i></p> <input type="text" value="06"/> <input type="text" value="04"/> <input type="text" value="2017"/> to <i>DD MM YYYY</i> <input type="text"/> <input type="text"/> <input type="text"/> was (<i>amount</i>) <p>£ <input type="text" value="1,750"/> . <input type="text" value="00"/></p> <p>Employer's name</p> <input type="text" value="Demo Company Limited"/> Employer's address <input type="text" value="Network House Arundel Road,Uxbridge"/> <input type="text" value="Middlesex"/> <input type="text" value="GB"/> Postcode <input type="text" value="UB8 2RR"/> Employer PAYE reference <input type="text" value="067"/> / <input type="text" value="V30456"/> Date <i>DD MM YYYY</i> <input type="text" value="05"/> <input type="text" value="05"/> <input type="text" value="2017"/>