

Part 3 Checklist

You must answer each question

1 Have you sent a form **P14 End of Year Summary** or completed and retained a form **P38(S) Student employees** for every person in your paid employment, either on a casual basis or otherwise, during the tax year shown on the front of this form?

No Yes

If 'No', please send a form **P38A Employer Supplementary Return**.

2 Did you make any 'free of tax' payments to an employee? In other words, did you bear any of the tax yourself rather than deduct it from the employee?

No Yes

3 As far as you know, did **anyone else pay expenses**, or in any way provide vouchers or benefits to any of your employees whilst they were employed by you during the year?

No Yes

4 Did anyone **employed** by a person or company **outside the UK** work for you in the UK for 30 or more days in a row?

No Yes

If 'Yes', have you sent a form **P14** for them?

No Yes

5 Have you **paid** any of an employee's pay to **someone other than the employee**, for example, to a school?

No Yes

If 'Yes', have you included this pay on their form **P14**?

No Yes

6 Are you a Service Company?

No Yes

If 'Yes', have you operated the Intermediaries legislation (sometimes known as **IR35**) or the Managed Service Companies legislation?

No Yes

For more detailed information, see CWG2 *Employer Further Guide to PAYE and NICs*.

Part 4 Contracted-out pension schemes *if applicable*

If you have a Contracted-out pension scheme, enter your Employer Contracted-out number (ECON) from your contracting-out certificate

Part 5 Employer certificate and declaration

Tick one box to complete each statement below. *This certificate and declaration covers any documents authorised by us as substitutes for the forms mentioned below. We may penalise or prosecute you if you make false statements.*

I declare and certify that

- forms **P14 End of Year Summary** for each employee or director for whom I was required to complete a form **P11 Deductions Working Sheet** (or equivalent record) during the year, are all enclosed

Or
have been sent separately in one or more parts†

† If forms **P14** have been sent in more than one part, please enter the number of parts sent, **not the total number of forms P14**, and note that only one **P35** is required reflecting all **P14** parts. For more detailed information, see the *Guide to filing PAYE forms online and paying electronically*.

- completed form **P38A Employer Supplementary Return**

is enclosed is not due

- completed forms **P11D** and **P11D(b) Returns of expenses payments, benefits and Class 1A contributions**

are due are not due

All the details on this Return and any forms enclosed or sent separately are fully and truly stated to the best of my knowledge and belief.

Employer signature

Date

Please print your name

Please give a daytime phone number. It will help speed things up if we need to talk to you about your Return.

Capacity in which signed

By law this Return must reach us by 19 May.