

Part 1 Summary of employees and directors

Employee's name

Put an asterisk '*' by the name if the person is a director

M Poppins

National Insurance Contributions (NICs)

Enter the total NICs from **column 1d** on form P11. Write 'R' beside any minus amounts.

4,315.32

Income Tax deducted or refunded in **this employment**. Write 'R' beside an amount to show a net refund.

3,625.60

Mr & Mrs Jones

2008-09
123 / AA 123

NICs

Total NICs shown above after deducting amounts marked 'R'

1 £ **4,315.32**

Total from P35(CS) Continuation Sheets

2 £

Income Tax

Total Tax shown above after deducting amounts marked 'R'

4 £ **3,625.60**

Totals from P35(CS) Continuation Sheets

5 £

Part 2 Summary of payments for the year

Total NICs 1 + 2 **3** £ **4,315.32**

Total Tax 4 + 5 **6** £ **3,625.60**

Advance received from HMRC to refund tax

7 £

Statutory payments recovered

Statutory Sick Pay (SSP) recovered **12** £

Statutory Maternity Pay (SMP) recovered **13** £

NIC compensation on SMP **14** £

Statutory Paternity Pay (SPP) recovered **15** £

NIC compensation on SPP **16** £

Statutory Adoption Pay (SAP) recovered **17** £

NIC compensation on SAP **18** £

Total of boxes 12 to 18 **19** £

Funding received from HM Revenue and Customs to pay SSP/SMP/SPP/SAP **20** £

Total Tax 6 + 7 **8** £ **3,625.60**

Combined amounts

Total NICs and Tax 3 + 8 **9** £ **7,940.92**

Total Student Loan deductions **10** £

9 + 10 **11** £ **7,940.92**

19 minus 20 **21** £

11 minus 21 **22** £ **7,940.92**

Deductions made from subcontractors **23** £

Amount payable for the year 22 + 23 **24** £ **7,940.92**

NICs and Tax paid already **25** £ **7,940.92**

Tax-free Incentive payment received during the year **26** £

NOW PAYABLE 24 minus 25 and 26 **27** £

Do not include a payment with this form. If a payment is due, please make it immediately. See page 1 for notes on how to pay.

Fill in boxes 28 and 29 only if you are a **limited company** that has had CIS deductions made from payments received for work in the construction industry.

CIS deductions suffered **28** £

Revised amount 27 minus 28 now payable **29** £

Part 3 Checklist

You must answer each question by ticking the correct box

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's 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 So 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's 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's Contracted-out number (ECON) from your contracting-out certificate

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Part 5 Employer's 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 state 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 MP2 *Do it online - Online filing and electronic payment handbook*.

* completed form P38A, *Employer's Supplementary Return*

is enclosed is not due

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

are enclosed will be sent later are not due

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

Employer's signature

Please print your name

Capacity in which signed

Date

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

By law this return must reach us by 19 May