

1 PAYE Reference	Office number 123	Reference number AA123
2 Employee's National Insurance number	AB 12 11 11 D <small>(Mr Mrs Miss Ms Other)</small>	
3 Surname	POPPINS	
First name(s)	MARY	
4 Leaving date	Day 05	Month 04
	Year 2009	5 Continue Student Loan Deductions (Y) Week 1 or Month 1
6 Tax Code at leaving date	Code 543L	
7 Last entries on Deductions Working Sheet (P11)	Week or month number 12	
<i>Complete only if Tax Code is cumulative. Make no entry here if Week 1 or Month 1 basis applies. Go to item 8.</i>	Total pay to date	£ 23,567,98 p
	Total tax to date	£ 3,625,60 p
8 This employment pay and tax. No entry is needed if Tax code is cumulative and amounts are the same as item 7 entry.	Total pay in this employment	£ 23,567,98 p
	Total tax in this employment	£ 3,625,60 p
9 Works number/ Payroll number	10 Department or branch, if any	Domestic
11 Employee's private address and Postcode	123 Nanny Road London N1 1AA	
12 I certify that the details entered above in items 1 to 10 are correct	Mr & Mrs Jones	
Employer's name, address, and Postcode	123 High Street London SW1 1AA	
Date	10-Jun-08	

To the employer

Please complete with care *

For Tax office use

Complete this form following the 'Employee leaving' instructions in the *Employer's Quick Guide to PAYE and NICs* (cards CWG1). **Make sure the details are clear on all four parts of this form.** Make sure your name and address is shown on Parts 1 and 1A.

- Detach Part 1 and send it to your Tax Office immediately.
- Hand Part 1A together with Parts 2 and 3 (unseparated) to your employee when he or she leaves.
- If the employee has died, write 'D' in this box and send all four parts of the form P45 (unseparated) to your Tax Office immediately.

P45 (Laser-Sheet)

1 PAYE Reference	Office number 123	Reference number AA123
2 Employee's National Insurance number	AB 12 11 11 D <small>(Mr Mrs Miss Ms Other)</small>	
3 Surname	POPPINS	
First name(s)	MARY	
4 Leaving date	Day 05	Month 04
	Year 2009	5 Continue Student Loan Deductions (Y) Week 1 or Month 1
6 Tax Code at leaving date	Code 543L	
7 Last entries on Deductions Working Sheet (P11)	Week or month number 12	
<i>If there is an 'X' at item 6 there will be no entries here.</i>	Total pay to date	£ 23,567,98 p
	Total tax to date	£ 3,625,60 p
8 This employment pay and tax. If no entry here, the amounts are those shown at item 7.	Total pay in this employment	£ 23,567,98 p
	Total tax in this employment	£ 3,625,60 p

* To the employee

Detach this Part 1A and keep it safe
Copies are not available

This form is important to you, so take good care of it.
You may need the information shown on Part 1A when completing any Tax Return you are sent at the end of the tax year.
Please also read the notes on Part 2 attached to this Part 1A. Those notes give some important information about what you should do next and what to do with Parts 2 and 3.

Employer's name, address, and Postcode

**Mr & Mrs Jones
123 High Street
London
SW1 1AA**

To the new employer

If your new employee gives you Parts 1A, 2 and 3 of this to the employer. Deal with Parts 2 and 3 normally.

P45 (Laser-Sheet)

1 PAYE Reference	Office number 123	Reference number AA123
2 Employee's National Insurance number	AB 12 11 11 D <small>(Mr Mrs Miss Ms Other)</small>	
3 Surname	POPPINS	
First name(s)	MARY	
4 Leaving date	Day 05	Month 04
	Year 2009	5 Continue Student Loan Deductions (Y) Week 1 or Month 1
6 Tax Code at leaving date <small>the box means Week 1 or Month 1 basis applies.</small>	Code 543L	
7 Last entries on Deductions Working Sheet (P11) <small>If there is an 'X' at item 6 there will be no entries here.</small>	Week or month number 12	
Total pay to date	£ 23,567,98	p
Total tax to date	£ 3,625,60	p

To the employee

This form is important to you. Take good care of it. Copies are not available. Keep Parts 2 and 3 of the form together and do not alter them.

Going to a new job

Give this form (Parts 2 and 3) to your new employer, or you will have tax deducted using the emergency code and may pay too much tax. **Do not send it to your new employer.** If you are not sure, send it to your HMRC office immediately with a letter saying so and giving the name and address of your new employer. The HMRC office can make special arrangements so you may pay too much

Going abroad

If you are going abroad or returning to a country outside the UK ask for *Income Tax form for those Leaving the United Kingdom* (form P85) from any HMRC office or

Becoming self-employed

You must register with the HMRC within 3 months, or you could incur a penalty. To register, get a copy of *Thinking about HMRC for yourself* (leaflet P/SE/1) from call 08459 154515.

Claiming Jobseeker's Allowance

Take this form to the Benefit Office. They will pay you any tax refund you may be entitled to when your claim ends, or at 5 April if this is earlier.

Not working and not claiming Jobseeker's Allowance

If you have paid tax and wish to claim a refund ask for *Claim for income tax repayment* (form P50) from any HMRC

To the new employer

Check this form, complete items 8 to 17 in Part 3 and prepare a *Deductions Working Sheet* (form P11). Follow the instructions in the Employer's Help Book *'Day-to-day payroll, E13'* for how to prepare a P11.

Detach Part 3 of this form and send it to your HMRC office immediately. Keep Part 2.

1 Previous PAYE Reference	Office number 123	Reference number AA123
2 Employee's National Insurance number	AB 12 11 11 D <small>(Mr Mrs Miss Ms Other)</small>	
3 Surname	POPPINS	
First name(s)	MARY	
4 Date left previous employment	Day 05	Month 04
	Year 2009	5 Continue Student Loan Deductions (Y) Week 1 or Month 1
6 Tax Code at leaving date <small>the box means Week 1 or Month 1 basis applies.</small>	Code 543L	
7 Last entries on Deductions Working Sheet (P11) <small>If there is an 'X' at item 6 there will be no entries here.</small>	Week or month number 12	
Total pay to date	£ 23,567,98	p
Total tax to date	£ 3,625,60	p

To the new employer

8 New PAYE Reference	Office number	Reference number
9 Date employment started	Day	Month
	Year	
10 Tick here if you want these details to be shown on tax code notifications	Works number	Payroll number
11 Enter P11 employee will not be paid by you between date employment began and next 5 April	Department or branch, if any	12 Enter code in use if different to code at item 6
13 If the tax figure you are entering on P11 differs from item 7 above (see Employer's Help Book <i>'Day-to-day payroll, E13'</i>) please enter your figure here		
14 Employee's private address		Postcode
15 Employee's date of birth (if known)	Day	Month
	Year	16 New employee job title or description
17 Declaration. I have prepared a <i>Deductions Working Sheet</i> (P11) in accordance with details above.		
Employer		
Address		
	Postcode	Date