HM Revenue & Customs

P46: Employee without a form P45

Section one To be completed by the employee

Your employer will need this information if you don't have a form P45 from your previous employer. Your employer may ask you to complete this form or provide the same information in another format. If you later receive your P45, hand it to your present employer. Use capital letters when completing this form.

Your details

National Insurance number
This is very important in getting your tax and benefits right

Title - *enter MR, MRS, MISS, MS or other title*

Surname

First name(s)

Gender. Enter 'X' in the appropriate box

Male ☐ Female ☐

Date of birth *DD MM YYYY*

Address

House or flat number

Rest of address including house name or flat name

Postcode

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. A ☐

OR

B - This is now my only job, but since last 6 April **I have** had another job, or have received taxable Jobseeker's Allowance, Employment and Support Allowance or taxable Incapacity Benefit. I do not receive a state or occupational pension. B ☐

OR

C - I have another job or receive a state or occupational pension. C ☐

Student Loans (advanced in the UK)

If you left a course of UK Higher Education before last 6 April and received your first UK 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 UK Student Loan by agreement with the UK Student Loans Company to make monthly payments through your bank or building society account.)* D ☐

Signature and date

I confirm that this information is correct

Signature

Date *DD MM YYYY* 2 0

Section two To be completed by the employer

Almost all employers must file employee starter information online at **www.hmrc.gov.uk/online**
Guidance for employers who must file online can be found at **www.businesslink.gov.uk/payingnewemployees**

Employers exempt from filing online should send this form to their HM Revenue & Customs office on the first payday. Guidance can be found 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 (if any)

Job title

Employer's details

Employer PAYE reference
Office number *Reference number*

Employer name

Address

Building number

Rest of address

Postcode

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.businesslink.gov.uk/payeratesandthresholds**

Enter 'X' in the appropriate box

Box A
Emergency code on a **cumulative** basis A

Box B
Emergency code on a **non-cumulative** Week 1/Month 1 basis B

Box C
Code BR unless employee fails to complete section one then code 0T Week 1/Month 1 basis C

Tax code used

If Week 1 or Month 1 applies, enter 'X' in this box

For employees who complete Box A or Box B starter notification is not needed until their earnings reach the NICs lower earnings limit.