



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

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Surname

A grid consisting of three horizontal rows of squares. Each row contains exactly ten squares, for a total of thirty squares.

First name(s)

1	2	3	4	5	6						

Gender. Enter 'X' in the appropriate box

1

7

Date of birth *DD MM YYYY*

--	--	--	--	--	--	--	--

Address

House or flat number

--	--	--	--	--	--

Rest of address including house name or flat name

Postcode

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Your present circumstances

Read all the following statements carefully and enter 'X' in **the one** box that applies to you.

A	
---	--

OR

B	
---	--

OR

C

Student Loans (advanced in the UK)

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

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Works/payroll number and department or branch (if any)

Job title

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Employer's details

Employer PAYE reference

Office number Reference number

				/											
--	--	--	--	---	--	--	--	--	--	--	--	--	--	--	--

Employer name

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Address

Building number

--	--	--	--	--	--

Rest of address

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Postcode

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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	
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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 OT
Week 1/Month 1 basis

C	
---	--

Tax code used

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If Week 1 or

Month 1 applies,
enter 'X' in this box

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