

P46: Employee without a Form P45

Section one To be completed by the employee

Please complete section one and then hand the form back to your present employer. If you later receive a form P45 from your previous employer, hand it to your present employer. Use capital letters when completing this form.

Your details	
National Insurance number	Date of birth DD MM YYYY
This is very important in getting your tax and benefits right	
Title - enter MR, MRS, MISS, MS or other title	Address
	House or flat number
Surname or family name	
Surfame of family flame	Rest of address including house name or flat name
First or given name(s)	
	Postcode
	rostcode
Gender. Enter 'X' in the appropriate box	
Male Female	
Your present circumstances	Student Loans
Read all the following statements carefully and enter 'X'	If you left a course of Higher Education before last
in the one box that applies to you.	6 April and received your first Student Loan instalment on or after 1 September 1998 and
A - This is my first job since last 6 April and I have not been receiving taxable Jobseeker's	you have not fully repaid your Student Loan, enter 'X'
Allowance or taxable Incapacity Benefit	in box D. (If you are required to repay your
or a state or occupational pension. OR	Student Loan through your bank or building society account do not enter an 'X' in box D.)
B - This is now my only job, but since last 6 April	
I have had another job, or have received	Signature and date
taxable Jobseeker's Allowance or Incapacity Benefit. I do not receive a state or	I can confirm that this information is correct
occupational pension.	Signature
OR C - I have another job or receive a state or	
occupational pension.	
	Date DD MM YYYY

Section two To be completed by the employer

File your employee's P46 online at www.hmrc.gov.uk/employers/doitonline

Use capital letters when completing this form. Guidance on how to fill it in, including what to do if your employee has not entered their National Insurance number on page 1, is at www.hmrc.gov.uk/employers/working_out.htm and in the E13 Employer Helpbook Day-to-day payroll.

Employee's details	
Date employment started DD MM YYYY Job title	Works/payroll number and department or branch (if any)
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 I lower earnings limit, go to www.hmrc.gov.uk/employers/rates_ Enter 'X' in the appropriate box Box A Emergency code on a cumulative basis Box B Emergency code on a non-cumulative Week 1/Month 1 basis Box C Code BR	

Send this form to your HM Revenue & Customs office on the first pay day.

If the employee has entered 'X' in box A or box B, on page 1, and their earnings are below the NICs lower earnings limit, do not send the form until their earnings reach the NICs lower earnings limit.