

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 This is very important in getting your tax and benefits right Title - enter MR, MRS, MISS, MS or other title Surname or family name First or given name(s) Gender. Enter 'X' in the appropriate box Male Female	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. 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 Incapacity Benefit. I do not receive a state or occupational pension. OR C - I have another job or receive a state or occupational pension.	Student Loans If you left a course of Higher Education before last 6 April and received your first 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 Student Loan by agreement with the Student Loans Company to make monthly payments through your bank or building society account.) Signature and date I can confirm that this information is correct Signature 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.