

P46: Employee without a Form P45

Section one To be completed by the employee

Please complete section one and then hand back the form to your present employer. If you later receive a form P45 from your previous employer, please hand it to your present employer.

National Insurance number This is very important in getting your tax and benefits right.	Date of birth
This is very important in getting your tax and benefits right.	D D M M Y Y Y Y
	Address
Name	Postcode
Title - enter MR, MRS, MISS, MS or other title	
	House or flat number
Surname or family name	
	Rest of address including house name or flat name
First or given name(s)	
First or given name(s)	
Are you male or female?	
Male Female	
Your present circumstances	Student Loans
Please read all the following statements carefully and	If you left a course of Higher Education before last
Please read all the following statements carefully and tick the one that applies to you.	If you left a course of Higher Education before last 6 April and received your first Student Loan
Please read all the following statements carefully and tick the one that applies to you. A - This is my first job since last 6 April and	If you left a course of Higher Education before last
Please read all the following statements carefully and tick the one that applies to you.	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, tick box D. (If you are required to repay your
Please read all the following statements carefully and tick the one that applies to you. A - This is my first job since last 6 April and I have not been receiving taxable Jobseeker's	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, tick box D. (If you are required to repay your Student Loan through your bank or building
Please read all the following statements carefully and tick the one that applies to you. A - This is my first job since last 6 April and I have not been receiving taxable Jobseeker's Allowance or taxable Incapacity Benefit	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, tick box D. (If you are required to repay your Student Loan through your bank or building
Please read all the following statements carefully and tick the one that applies to you. A - This is my first job since last 6 April and I have not been receiving taxable Jobseeker's Allowance or taxable Incapacity Benefit or a state or occupational pension. OR B - This is now my only job, but since last 6 April	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, tick box D. (If you are required to repay your Student Loan through your bank or building society account do not tick box D.)
Please read all the following statements carefully and tick the one that applies to you. A - This is my first job since last 6 April and I have not been receiving taxable Jobseeker's 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	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, tick box D. (If you are required to repay your Student Loan through your bank or building society account do not tick box D.) Signature and date
Please read all the following statements carefully and tick the one that applies to you. A - This is my first job since last 6 April and I have not been receiving taxable Jobseeker's 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 or Incapacity	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, tick box D. (If you are required to repay your Student Loan through your bank or building society account do not tick box D.) Signature and date I can confirm that this information is correct
Please read all the following statements carefully and tick the one that applies to you. A - This is my first job since last 6 April and I have not been receiving taxable Jobseeker's 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	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, tick box D. (If you are required to repay your Student Loan through your bank or building society account do not tick box D.) Signature and date
Please read all the following statements carefully and tick the one that applies to you. A - This is my first job since last 6 April and I have not been receiving taxable Jobseeker's 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 or Incapacity Benefit. I do not receive a state or	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, tick box D. (If you are required to repay your Student Loan through your bank or building society account do not tick box D.) Signature and date I can confirm that this information is correct
Please read all the following statements carefully and tick the one that applies to you. A - This is my first job since last 6 April and I have not been receiving taxable Jobseeker's 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 or Incapacity Benefit. I do not receive a state or occupational pension.	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, tick box D. (If you are required to repay your Student Loan through your bank or building society account do not tick box D.) Signature and date I can confirm that this information is correct

Section two To be completed by the employer

Guidance on how to complete this form, including what to do if your employee has not entered their National Insurance number on page 1, is in your Employer Helpbook E13 Day to day payroll and at www.hmrc.gov.uk/employers/working_out.htm#part4

Date employment started	Works/payroll number and Department or branch (
DD MM YYYY	Tions, payour name: and separation of station (
Job title	
Employer's details Please use capitals	
Employer's PAYE reference	Address
	Postcode
Employer's name	Building number
	Rest of address
Tax code used If you do not know the tax code to use or the current tax the code tax t	hreshold, please go to
www.hmrc.gov.uk/employers/rates_and_limits.htm	·
Box A ticked	
Emergency code on a cumulative basis	
Box B ticked	
Emergency code on a non-cumulative Week 1/Month 1 basis	
Box C ticked	

Please send this form to your HM Revenue & Customs office on the first pay day. However, if the employee has ticked box A or box B and their earnings are below the tax threshold, do not send the form until their earnings exceed the tax threshold.