

P46: Employee without a Form P45

Section one To be completed by the employee

Your details Please use capitals

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	Date of birth
This is very important in getting your tax and benefits right.	DD MM YYYY
Name Title – enter MR, MRS, MISS, MS or other title Surname or family name	Address Postcode House or flat number Rest of address including house name or flat name
First or given name(s) Are you male or female? Male Female	
Your present circumstances Please read all the following statements carefully and tick the onethat applies to you. A— This is my first job since last 6 April and I have notbeen receiving taxable Jobseeker's Allowance or taxable Incapacity Benefit or 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, tick box D. (If you are required to repay your Student Loan through your bank or building society account do nottick box D.)
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.	Signature and date I can confirm that this information is correct Signature
C – I have another job or receive a state or occupational pension.	Date D D M M Y Y Y Y

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 Y Y Y	
Job title	
Employer's details Please use capitals	
	Address
Employer's PAYE reference	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 threwww.hmrc.gov.uk/employers/rates_and_limits.htm	eshold, please go to
www.mmc.gov.uk/employers/rates_and_umits.ntm	
Box A ticked	
Emergency code on a cumul at ive basis	
Box B ticked	
Emergency code on a non-cumulative Week 1/Month 1 basis	
Box C ticked	
Code BR	

Please send this form to your HM Revenue & Customs office on the first payday. 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.