

Section one To be completed by the employee

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

C - I have another job or receive a state or

occupational pension.

occupational pension.

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 Surname or family name First or given name(s) First or given name(s) Gender: Enter 'X' in the appropriate box	Date of birth Address House or flat number Rest of address including house name or flat name Rest of address including house name or flat name Postcode Dottode
 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 or taxable Incapacity Benefit or a state or occupational pension. OR 	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. (If you are required to repay your Student Loan through your bank or building society account do not enter an 'X' in box D.)

Signature and date

Signature

Date DD MM YYYY

I can confirm that this information is correct

OR

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	Works/payroll number and department or branch (if any)
Job title	
Employer's details	
Employer PAYE reference Office number Reference number	Address Building number
Employer name	Rest of address
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.hmrc.gov.uk/employers/rates_and_limits.htm Enter 'X' in the appropriate box	
Box A A Emergency code on a cumulative basis A Box B B Emergency code on a non-cumulative B Week 1/Month 1 basis B	Tax code used If week 1 or month 1 applies, enter 'X' in this box
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**.