

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

Employee's details Please use capitals

Date employment started

D	D	M	M	Y	Y	Y	Y
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Job title

Works/payroll number and Department or branch (if any)

Employer's details Please use capitals

Employer's PAYE reference

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Employer's name

Address

Postcode

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Building number

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Rest of address

Tax code used

If you do not know the tax code to use or the current tax threshold, please go to www.hmrc.gov.uk/employers/rates_and_limits.htm

Box A ticked

Emergency code on a **cumulative** basis

A	<input type="checkbox"/>
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Box B ticked

Emergency code on a **non-cumulative**
Week 1/Month 1 basis

B	<input type="checkbox"/>
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Box C ticked

Code BR

C	<input type="checkbox"/>
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Tax code used

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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.