

## P60 End of Year Certificate

Employers are allowed to design their own form, as long as they agree it with us. But whatever the design, the information you need for your tax return will be shown on it somewhere. The P60, 'End of Year Certificate' shown below is our standard design. It shows the information required to complete the 'Employment' page of your tax return.

**P60 End of Year Certificate**

**Tax year to 5 April 2015**

**To the employee:**  
Please keep this certificate in a safe place as you will need it if you have to fill in a tax return. You also need it to make a claim for tax credits or to renew your claim.

It also helps you check that your employer is using the correct National Insurance number and deducting the right rate of National Insurance contributions.

**By law you are required to tell HM Revenue & Customs about any income that is not fully taxed, even if you are not sent a tax return.**

*HM Revenue & Customs*

The figures marked ★ should be used for your tax return, if you get one

**Employee's details**

Surname: DOE

Forenames or initials: JANE MARY

National Insurance number: A B 1 2 3 4 5 6 C

Works/payroll number: W/1272

**Pay and Income Tax details**

	Pay		Tax deducted	
	£	p	£	p
In previous employment(s)	1,820	00	235	54
In this employment ★	12,461	00	1,657	90
<b>Total for year</b>	<b>14,281</b>	<b>54</b>	<b>1,893</b>	<b>44</b>

Employee's Widows & Orphans/Life Assurance contributions in this employment: ★

Final tax code: 461L

**National Insurance contributions in this employment**

NIC table letter	Earnings at the Lower Earnings Limit (LEL) (where earnings are equal to or exceed the LEL)	Earnings above the LEL, up to and including the Primary Threshold (PT)	Earnings above the PT, up to and including the Upper Accrual Point (UAP)	Earnings above the UAP, up to and including the Upper Earnings Limit (UEL)	Employee's contributions due on all earnings above the PT
	£	£	£	£	£ p
A	4,120	640	7,700		847 00

**Statutory payments included in the pay 'In this employment' figure above**

Statutory Maternity Pay: £ p

Ordinary Statutory Paternity Pay: £ p

Additional Statutory Paternity Pay: £ p

Statutory Adoption Pay: £ p

**Other details**

Student Loan deductions in this employment (whole £s only): £

**To employer**

JANE DOE  
64 ST GEORGE'S ROAD  
LONDON  
SW3 4LD

**Your employer's full name and address (including postcode)**

VFM LTD  
36 SOHO GARDENS  
LONDON  
W1V 4LD

Employer PAYE reference: 131 / V30

**Certificate by Employer/Paying Office:**  
This form shows your total pay for Income Tax purposes in this employment for the year.  
Any overtime, bonus, commission etc, Statutory Sick Pay, Statutory Maternity Pay, Ordinary Statutory Paternity Pay, Additional Statutory Paternity Pay or Statutory Adoption Pay is included.

If there are any figures in these boxes, you will need to refer to forms P45 Part 1A (see page 3) before completing an 'Employment' page for each previous job.


On the 'Employment' page that applies to this P60, enter these figures in boxes 1 and 2.

Enter on your 'Employment' page only the figure of pay used by your employer to calculate your tax deductions. This is usually described on your P60 as 'In this employment' or 'This employment pay for tax purposes'. To arrive at this figure your employer will usually have deducted from your gross pay certain items, such as your pension contributions (and gifts to charity under Payroll Giving). Some employers show the pension contributions you have paid. (Make sure that you do not include these contributions in the figures you give for employment income on your 'Employment' page.)

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## P45 Part 1A

You should have a P45 Part 1A for each job you had during the year other than the one for which you got a P60 (because you were in that employment on 5 April). You must complete a separate 'Employment' page for each of your previous employments. P45s are the easiest way to find the figures for the 'Employment' page for each of your previous employments.



### P45 Part 1A

#### Details of employee leaving work

Copy for employee

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**1** Employer PAYE reference  
Office number    Reference number  
1 2 3 / 4 5 6 7 8 9

**2** Employee's National Insurance number  
A B 1 2 3 4 5 6 C

**3** Title - enter MR, MRS, MISS, MS or other title  
MISS

Surname or family name  
SMITH

First name(s)  
ANNE

**4** Leaving date DD MM YYYY  
3 1 0 1 2 0 1 1

**5** Student Loan deductions  
 Student Loan deductions to continue

**6** Tax code at leaving date  
4 3 2 T

If week 1 or month 1 applies, enter 'X' in the box below.  
Week 1/month 1

**7** Last entries on the Payroll record/Deductions Working Sheet. **Complete only if tax code is cumulative.** If there is an 'X' at box 6 there will be no entries here.  
Week number 4 3    Month number

Total pay to date  
£ 2 1 9 3 7 . 0 0

Total tax to date  
£ 3 6 7 1 . 4 0

If there are no entries at items 8, copy these figures to boxes 1 and 2 on the 'Employment' page that applies to this P45.

**8** This employment pay and tax. If no entry here, the amounts are those shown at box 7.  
Total pay in this employment  
£  .

Total tax in this employment  
£  .

**9** Works number/Payroll number and Department or branch (if any)

**10** Gender. Enter 'X' in the appropriate box  
Male     Female

**11** Date of birth DD MM YYYY  
3 0 0 6 1 9 7 5

**12** Employee's private address  
1 GREEN STREET  
ANYTOWN

Postcode  
X Y 1 0 1 Y Z

**13** I certify that the details entered in items 1 to 11 on this form are correct.  
Employer name and address  
XYZ LIMITED  
120 HIGH STREET  
ANYTOWN

Postcode  
X Y 1 0 2 P Q

Date DD MM YYYY

If there are entries at item 8, copy the figures to boxes 1 and 2 on the 'Employment' page for this P45, and ignore any shown at item 7.

**To the employee**  
The P45 is in 3 parts. Please keep this part (Part 1A) safe. Copies are not available. You might need the information in Part 1A to fill in a tax return if you are sent one. Please read the notes in Part 2 that accompany Part 1A. The notes give some important information about what you should do next with Parts 2 and 3 of this form.

**To the new employer**  
If your new employee gives you this Part 1A, please return it to them. Check the information on Parts 2 and 3 of this form is correct and transfer the information onto the Payroll record/Deductions Working Sheet.

P45(Manual) Part 1A
HMRC 09/14

## Payslips

It will probably be more difficult to find the correct figures in your payslips than to use P60s and P45s. But payslips can be a useful way to check that the figures you have used are the correct ones.