

Use these notes to help you fill in the Employment pages of your tax return

You should fill in the 'Employment' page if you:

- work for an employer who deducts tax through PAYE
- received income as a company director
- hold an office such as a chairperson, secretary or treasurer and received an income for that work
- work for one person through another company or partnership
- received any foreign income from a job, directorship or office

You will need to fill in a separate 'Employment' page for each job, directorship or office you held in the year.

Employment income and details

You can find out what you have earned and the tax you paid from your:

- P45, 'Details of employee leaving work'
- P60, 'End of Year Certificate'

Any employer that you worked for on 5 April 2015 must give you a P60 by 31 May 2015.

| | | | |
|------------------------------|---|----------|---|
| Total pay in this employment | £ | 9,283.91 | P |
| Total tax in this employment | £ | 1,336.42 | P |

Example of a P45

| | | | | |
|--------------------|---|----------|----------|--------------------|
| In this employment | ★ | 9,283 91 | 1,336 42 | if refund mark 'R' |
|--------------------|---|----------|----------|--------------------|

Example of a P60

Box 1 Pay from this employment

Use the figures from your P60 or P45 to fill in box 1.

If you left a job during the year, put the figure in the 'Total pay in this employment' section of your P45 in box 1. If you have a P60, put the figure in the 'In this employment' section in box 1.

If you had more than 1 job in the tax year, your P60 may include details of an earlier job. Put those details on a separate 'Employment' page.

If you work for 1 person through another company or partnership, for example, agency work, and would be an employee of that person if the company or partnership did not exist, put this pay in box 1 and any tax taken off in box 2.

i For information about supplying services through a company or partnership go to www.hmrc.gov.uk/ir35

Box 2 UK tax taken off pay in box 1

If you paid tax on your employment income, put the amount in box 2. If the tax deducted amount on your P60 has an 'R' next to it, put a minus sign in the shaded box in front of your figure.

Don't include any foreign tax in box 2.

| | |
|---|-------------------------------|
| 2 | UK tax taken off pay in box 1 |
| £ | 3 2 1 5 . 0 0 |

Example of an 'Employment' page, box 2

Box 3 Tips and other payments not on your P60

This is normally a small gift of money received for service given. For example, you may receive a tip if you are a hairdresser, a taxi driver, or a waiter.

Include any tips and gratuities that you did not receive from your employer in box 3.

Box 4 PAYE tax reference of your employer

You can find this on your P45 or P60. If your employer does not have a PAYE tax reference, write 'None' in box 4.

| | |
|---|----------|
| Employer PAYE reference | 139/H345 |
| Certificate by Employer/Paying Office: | |

Example of an employer PAYE reference

Box 5 Your employer's name

Put your employer's name in box 5.

| | | | | | | | | | | | | | |
|---|----------------------|--|--|--|--|--|--|---|---|---|---|---|---|
| 5 | Your employer's name | | | | | | | | | | | | |
| | | | | | | | | A | B | C | L | T | D |

Example of an 'Employment' page, box 5

Box 6.1 If you ceased being a director before 6 April 2015

If you stopped being a director put the date you ceased in box 6.1. If your employment continued with the same company all income received in the year should be returned under the same PAYE tax reference number.

Benefits from your employment

Your employer will give you details of your benefits and expenses on a form P11D, 'Expenses and benefits'. These add to your income and can include:

- company cars and fuel
- interest-free and low interest loans
- private medical and dental insurance

The P11D uses box numbers 9 to 16. Each box number on the P11D corresponds to the same box number in this section.

If you do not receive a copy of your P11D by 6 July 2015, contact your employer.

Box 9 Company cars and vans

You can find this information in sections F and G on your P11D. Add up the box 9 amounts and put the total in this box.

| | | | |
|---|---|--------|----------|
| <small>Tick if reinstated in year (see P11D Guide)</small> | | | |
| Cash equivalent of each car | £ | 20,665 | £ |
| Total cash equivalent of all cars made available in 2014-15 | | 9 | £ 20,665 |
| Cash equivalent of fuel for each car | £ | | £ |

Example of box 9 on page 1 of a P11D

| | | | |
|--|----|---|--------|
| Vans and van fuel | | | |
| Total cash equivalent of all vans made available in 2014-15 | 9 | £ | 15,000 |
| Total cash equivalent of fuel for all vans made available in 2014-15 | 10 | £ | |

Example of box 9 on page 2 of a P11D

If you use your own car or van for work (not including the journey to and from work), don't include the figures here. Put the amounts in box 12 or 17.

Box 10 Fuel for company cars and vans

You can find this information in sections F and G on your P11D. Add up the box 10 amounts and put the total in this box.

i To work out your company car and fuel benefit go to www.gov.uk/calculate-tax-on-company-cars

Box 11 Private medical and dental insurance

Use the figure in section I on your P11D and put it in box 11.

Box 12 Vouchers, credit cards and excess mileage allowance

If your employer gave you vouchers or credit cards, or paid you a mileage allowance for using your own car for work over the approved rate, use the figures in sections C and E on your P11D to fill in box 12.

If your employer paid you less than the approved mileage rate, they don't include it on your P11D. You should keep records of your expenses and claim the shortfall in your payments in box 17.

Approved mileage rates 2014-15

| | |
|---------------|---|
| Cars and vans | First 10,000 business miles - 45p a mile. |
| | Business miles over 10,000 - 25p a mile. |

| | |
|-------------|-------------|
| Motorcycles | 24p a mile. |
|-------------|-------------|

| | |
|--------|-------------|
| Cycles | 20p a mile. |
|--------|-------------|

i For more information about vouchers and credit cards go to www.hmrc.gov.uk/helpsheet201

Box 13 Goods and other assets provided by your employer

This is usually the market value of any goods your employer gave you. Add up the amounts in sections A and L on your P11D and put the total in box 13.

i For more information about payments in kind - assets transferred go to www.hmrc.gov.uk/helpsheet213

Box 14 Accommodation provided by your employer

Use the figure in section D on your P11D and put it in box 14 on the 'Employment' page.

i For more information go to www.hmrc.gov.uk/helpsheet202

Box 15 Other benefits (including interest-free and low interest loans)

You will need to add together all the box 15 amounts on your P11D. Put the total figure in this box.

i For more information about assets provided for private use go to www.hmrc.gov.uk/helpsheet210

Box 16 Expenses payments received and balancing charges

You will need to add together all the amounts in section N on your P11D. Put the total figure in box 16.

i For more information about balancing charges go to www.gov.uk/business-tax/capital-allowances

Employment expenses

Box 17 Business travel and subsistence expenses

You can only claim for the costs you had to pay out to do your job, such as:

- travel costs, including rental, meals and accommodation. Don't include your usual commuting costs
- the costs of using your own car, motorcycle or cycle
- business expenses, such as phone calls

If your employer paid you less than the approved mileage rate for using your own vehicle for work, keep records of your expenses and claim the shortfall on your payments in box 17.

Add together all of your allowable travel costs and business expenses and put the total in box 17.

Box 18 Fixed deductions for expenses

Fixed deductions are amounts of flat rate expenses that cover the costs of maintaining or replacing tools or special work clothes.

This figure may be on your P2, 'PAYE Coding Notice'. If it is, put the total amount in box 18.

If you prefer to deduct the actual amount you spent on tools or special work clothes, leave this box blank and put the amount in box 20.

i For more information about expenses go to www.gov.uk/tax-relief-for-employees

Box 19 Professional fees and subscriptions

If you have to pay for certain fees or annual subscriptions to professional bodies to carry out your job, put the amount in box 19.

i You can find a list of approved professional bodies and allowable fees and subscriptions at www.gov.uk/tax-relief-for-employees/professional-fees-and-subscriptions

Box 20 Other expenses and capital allowances

You can claim the costs of buying small items of equipment that you need to do your job (which your employer has not supplied), such as electric drills and protective clothing.

You may be able to claim capital allowances for larger items, including plant and machinery and computers (but not cars or vans). Put the total amount in box 20.

i For help with working out your allowances go to www.gov.uk/business-tax/capital-allowances

More help if you need it

If you are unable to go online:

- phone the Self Assessment Orderline on 0300 200 3610 for paper copies of the helpsheets and forms
- phone the Self Assessment Helpline on 0300 200 3310 for help with your tax return.

We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact our helplines for more information.

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These notes are for guidance only and reflect the position at the time of writing. They do not affect the right of appeal.