

To be filled in by the employer

Employer name

HM Revenue & Customs office name

Employer PAYE reference
 /

Accounts Office reference
 P

Workers for whom you have not completed a form P14 or a form P38(S) for the year 6 April 2008 to 5 April 2009

You must complete this form if you answered 'No' to Question 1 of the checklist on your form **P35 Employer Annual Return**.

This form asks for details about payments made to people who worked for you during the year to 5 April 2009, but for whom you did not complete a form **P14 End of Year Summary** or a form **P38(S) Student employees**.

Look at your records for **each worker** and consider whether:

- 1 you hold a form **P46: Employee without a Form P45**, that has been completed at either Statement A or Statement B by the worker
- 2 the worker was paid less than £90 every week, or £390 if paid monthly.

**Please refer to the note about pay on the right-hand side of this page.*

If for each of your workers you are able to answer 'Yes' to both questions above, there is no need to complete the back of this form. Please sign the declaration below and return the form to your HM Revenue & Customs office.

If the answer to either question is 'No' for any worker, please complete the back of this form for those workers.

Once completed, this form should be sent together with your form **P35 Employer Annual Return**.

Declaration

I declare that for **each worker** for whom I have not completed a form P14 *End of Year Summary* or a form P38(S) *Student employees*:

- I hold a form P46 that has been completed at either Statement A or Statement B by the worker, **and**
- the worker was paid less than £90 every week, or £390, if paid monthly.

Employer's signature

Date DD MM YYYY

*Note about pay. Pay includes:

- salaries
- wages
- fees
- overtime
- bonuses
- commissions
- pensions
- holiday pay
- payments in lieu of benefits in kind, for example, board wages
- meal vouchers (if worth more than 15p a day)
- lump sum payments when employment ends (if more than £30,000)
- expenses payments or benefits for directors and employees earning at a rate of £8,500 or more a year
- vouchers which can be exchanged for cash, goods and services
- the cost of providing rent-free accommodation
- transport vouchers
- amounts charged to employees' credit cards provided by you
- any other relevant payments to your employees
- any payment which the employee is liable to pay but that you pay for him or her.

This list does not cover all of the items you should treat as pay. For more information see CWG2 *Employer Further Guide to PAYE and NICs*. If you are not sure about an item, ask your local HM Revenue & Customs office.

If there is not enough space in either section, please continue on a separate sheet. When you have filled in all the details, please sign the declaration below and return the form.

*For information on the items that should be treated as pay, please refer to the note about pay overleaf.

Section A

Enter details for:

- any worker who was paid **£90 or more in any week, or £390 or more if paid monthly, or**
- any worker who was taken on for more than a week unless he or she was a harvest worker (who should be entered in Section B - see below).

Full name of person employed, <i>include title of Mr/Mrs/Miss/Ms</i>	Last known address	National Insurance number	Employed as <i>state type of work done</i>	Dates employed <i>if less than a full year</i>		Total pay* for year to 5 April 2009	<i>For official use only</i>
				From	To		

Section B

Enter details for:

- any worker who was paid **more than £100 in total by you in the year** to 5 April 2009, who has **not** already been listed in Section A
- harvest workers. For more information about harvest workers please refer to CWG2 *Employer Further Guide to PAYE and NICs*.

Full name of person employed, <i>include title of Mr/Mrs/Miss/Ms</i>	Last known address	National Insurance number	Employed as <i>state type of work done</i>	Dates employed <i>if less than a full year</i>		Total pay* for year to 5 April 2009	<i>For official use only</i>
				From	To		

Declaration

I declare that to the best of my knowledge and belief:

- I have made no payments that need to be listed above, or
- that the details given above, and on the attached sheets, are correct and complete.

Employer's signature

Date DD MM YYYY