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

Postcode

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
Emergency code on a **cumulative** basis A

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

Box C
Code BR C

Tax code used

If week 1 or month 1 applies, enter 'X' in this box

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.**