

Payroll

Checking and Processing a P45 Received

A new P45 form has been published by HMRC. This form must be used from 6 April 2009 onwards. In addition all P45 and P46 forms must be sent online from 6 April 2009. There will be a penalty for sending paper forms.

As the new employer, Parts 2 and 3 of the P45 will be given to you by the new employer for filing and processing. Part 1 is retained by the old employer and Part 1A by the employee.

Always obtained additional proof of identity from the new employee in line with Section 8 of the Asylum and Immigration Act 1996 which requires all employers in the UK to make basic document checks on every person they intend to employ. For more details see [Employing People – Illegal Working](#)

Key details that need to be present on parts 2 and 3 are

- PAYE Reference of the old employer
- National Insurance number of the employee
- Name of employee
- Leaving date from previous employment
- Tax code operated at leaving
- Week 1/month1 basis
- Last entry on the P11 sheet
- Total pay to date
- Total tax paid to date.

Part 2 is filed with the employees details

Part 3 is completed by the new employer with

- New PAYE reference
- Date employment started
- Works numbers and departments – optional
- Any different PAYE codes than previously applied
- Employee's address
- Employee's date of birth – optional
- Employer address and signature as a declaration.

Part 3 is then filed online as soon as possible for processing.

Filing online can also be done via payroll Software for the HMRC login.