

Payroll P46 Employee Details

All P46 forms must be sent online from 6 April 2009. There will be a penalty for sending paper forms.

Most software packages that deal with payroll are able to generate copies, but copies can also be obtained from the order line. When handling large payrolls a stock of pre-printed P46s is advisable.

Employers Order line 0845 7 646 646

Payroll manager generates the P46 from the employee details.

The P46 is required when an employee starts and there is either

- No P45
- Tax coding they have given could be questioned.
- They have previously earned below the PAYE threshold

A declaration, either A, B or C is required.

The information required is

- National Insurance Number
- Full Name
- Date of Birth
- Address
- Start date
- PAYE code being used
- Employer's PAYE Reference
- Employer's Address

Once completed and signed the form needs to be sent to the Employer's tax office.

When the tax code being used by the employer is not disputed, a coding notice MAY NOT be issued by the tax office. If a coding notice is required, a written request from the employer with the P46 or subsequent telephone call to the tax office will be required.

Agents and Employers can now file a P46 online through the online filing, and the system is both quicker and more efficient. [Online Filing](#)