

Section two To be completed by the employer

Almost all employers must file employee starter information online at www.hmrc.gov.uk/online

Guidance for employers who must file online can be found at www.businesslink.gov.uk/payingnewemployees

Employers exempt from filing online should send this form to their HM Revenue & Customs office on the first payday. Guidance can be found in the E13 Employer Helpbook Day to day payroll.

Employee's details

Date employment started DDMMYYYY

 /

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.businesslink.gov.uk/payeratesandthresholds

Enter 'X' in the appropriate box

Box A

Emergency code on a cumulative basis

Box B

Emergency code on a non cumulative
Week 1/Month 1 basis

Box C

Code BR unless employee fails to
complete section one then code 0T
Week 1/Month 1 basis

Tax code used

If Week 1 or
Month 1 applies,
enter 'X' in this box

For employees who complete Box A or Box B starter notification is not needed until their earnings reach the NICs lower earnings limit.