Deductions Working Sheet P11 Year to 5 April 2008

Employee's details *in CAPITALS*

Turn over page for Weeks 31–52 (Months 8 –12) and End of Year Summary boxes

Box A Employer's name

Box B HM Revenue & Customs office name — Employer PAYE reference

Box C Surname

Box D First two forenames

Box E National Insurance number

Box F Date of birth *in figures* — Day Month Year

Box G Works/payroll number etc

Box H Date of starting *in figures* — Day Month Year

Box I Date of leaving *in figures*

Box J Student Loan Deductions case (√)

Box K Tax code †

† *If amended cross out previous code*

Box L Amended code † — Wk/Mth in which applied

Please keep this form for at least 3 years after the end of the year to which it relates, or longer if you are asked to do so.

Using the P11 Calculator on your Employer CD-ROM will make it easier and quicker for you to work out and record PAYE and NICs.

Note 1 *For guidance on preparing the P11 see Employer Helpbook E11 'Starting the tax year'; on working out and recovering tax and NICs on the P11, see Employer Helpbook E13 'Day-to-day payroll, and on finishing off the P11 see Employer Helpbook E10 'Finishing the tax year'.*
*For guidance on **Statutory Sick Pay**, see Employer Helpbook E14 'What to do if your employee is sick'; for **Statutory Maternity Pay** and **Statutory Paternity Pay**, see Employer Helpbook E15 'Pay and time off work for parents'; and for **Statutory Adoption Pay** see Employer Helpbook E16 'Pay and time off work for adoptive parents'.*
***If you need further assistance**, please contact the **Employer Helpline** on **0845 7 143 143**.*

Note 2 *In the **NI Tables**, a letter is shown at the top of each section, for example **A, B, C, D,** etc. Copy the **Table letter** you use to the Table letter box in the **'End of Year Summary'** overleaf.*
If the employee's circumstances change part way through a year, the Table letter may change as well. Record all Table letters used and enter separate totals for each one.

National Insurance contributions

Note: LEL = Lower Earnings Limit; ET = Earnings Threshold; UEL = Upper Earnings Limit

Month number	Week number	*For Employer's use*	**Earnings** details: Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a £	Earnings above the LEL, up to and including the ET 1b £ p	Earnings above the ET, up to and including the UEL 1c £ p	**Contribution** details: Total of employee's and employer's contributions - ***mark minus amounts 'R'*** 1d £ p	Employee's contributions due on all earnings above the ET 1e £ p
	1						
	2						
	3						
1	4						
	5						
	6						
	7						
2	8						
	9						
	10						
	11						
	12						
3	13						
	14						
	15						
	16						
4	17						
	18						
	19						
	20						
5	21						
	22						
	23						
	24						
	25						
6	26						
	27						
	28						
	29						
7	30						
			Total c/fwd	Total c/fwd	Total c/fwd	Total c/fwd	Total c/fwd

If the contribution Table letter changed during this part of the tax year, please see Note 2 above.

If more than one contribution Table letter has been used during this employment, steps (1) to (4) should be applied separately to each Table letter.

(1) Add all amounts of NICs **not** marked 'R'.
(2) Add all amounts of NICs marked 'R'.
(3) Take away (2) from (1).
(4) If (3) is a minus amount, mark the amount 'R' and carry forward to page 2.

Statutory payments

Statutory Sick Pay (SSP) paid to employee in the week or month included in column 2 1f £ p	Statutory Maternity Pay (SMP) paid to employee in the week or month included in column 2 1g £ p	Statutory Paternity Pay (SPP) paid to employee in the week or month included in column 2 1h £ p	Statutory Adoption Pay (SAP) paid to employee in the week or month included in column 2 1i £ p	Student Loan Deductions *(whole pounds only)* 1j £
Total c/fwd	Total c/fwd	Total c/fwd	Total c/fwd	Total c/fwd

PAYE Income Tax

Month number	Week number	Pay in the week or month including statutory payments (SSP/SMP/SPP/SAP) 2 £ p	Total pay to date 3 £ p	Total 'free pay' to date as shown by *Tables A* * 4a £ p	K codes only: Total 'additional pay' to date as shown by *Tables A* 4b £ p	Total taxable pay to date: column 3 *minus* column 4a **or** column 3 *plus* column 4b * 5 £ p	Total 'tax due' to date as shown by *Calculator Tables* or *Tables SR + B to D* 6 £ p	K codes only: Tax due at end of current period ***Mark refunds 'R'*** 6a £ p	K codes only: Regulatory limit: 50% of column 2 entry 6b £ p	Tax deducted or refunded in the week or month ***Mark refunds 'R'*** 7 £ p	K codes only: Tax not deducted owing to the Regulatory limit 8 £ p	*For Employer's use*
	1											
	2											
	3											
1	4											
	5											
	6											
	7											
2	8											
	9											
	10											
	11											
	12											
3	13											
	14											
	15											
	16											
4	17											
	18											
	19											
	20											
5	21											
	22											
	23											
	24											
	25											
6	26											
	27											
	28											
	29											
7	30											

*** If in any week/month the amount in column 4a is more than the amount in column 3, leave column 5 blank.***

Deductions Working Sheet P11 Year to 5 April 2008

Employee's details *in CAPITALS*

Turn over page for Weeks 1–30 (Months 1–7)

Box A Employer's name

Box B HM Revenue & Customs office name — Employer PAYE reference

Box C Surname

Box D First two forenames

Box E National Insurance number

Box F Date of birth *in figures* — Day Month Year

Box G Works/payroll number etc

Box H Date of starting *in figures* — Day Month Year

Box I Date of leaving *in figures*

Box J Student Loan Deductions case (√)

Box K Tax code †

† *If amended cross out previous code*

Box L Amended code † — Wk/Mth in which applied

Please keep this form for at least 3 years after the end of the year to which it relates, or longer if you are asked to do so.

See Notes 1 and 2 overleaf

National Insurance contributions

Note: LEL = Lower Earnings Limit; ET = Earnings Threshold; UEL = Upper Earnings Limit

Month number	Week number	For Employer's use	**Earnings** details: Earnings at the LEL (where earnings are equal to or exceed the LEL) 1a £	Earnings above the LEL, up to and including the ET 1b £ p	Earnings above the ET, up to and including the UEL 1c £ p	**Contribution** details: Total of employee's and employer's contributions - *mark minus amounts 'R'* 1d £ p	Employee's contributions due on all earnings above the ET 1e £ p
Bt/fwd Mth 7	Bt/fwd Wk 30		Bt/fwd	Bt/fwd	Bt/fwd	Bt/fwd	Bt/fwd
	31						
	32						
	33						
	34						
8	35						
	36						
	37						
	38						
9	39						
	40						
	41						
	42						
10	43						
	44						
	45						
	46						
11	47						
	48						
	49						
	50						
	51						
12	52						
	§						

§ *Complete this line if pay day falls on 5 April (in leap years 4 & 5 April)*

Round down the annual total of the earnings recorded in columns 1b and 1c to the nearest whole pound

*(1) Add all amounts of NICs **not** marked 'R'.*
(2) Add all amounts of NICs marked 'R'.
(3) Take away (2) from (1).
(4) Enter (3) in column 1d below - if this is a minus amount mark the entry as 'R'.
If more than one contribution Table letter has been used during this employment, steps (1) to (4) should be applied separately to each Table letter.

Statutory payments

Month number	Week number	**Statutory Sick Pay (SSP)** paid to employee in the week or month included in column 2 1f £ p	**Statutory Maternity Pay (SMP)** paid to employee in the week or month included in column 2 1g £ p	**Statutory Paternity Pay (SPP)** paid to employee in the week or month included in column 2 1h £ p	**Statutory Adoption Pay (SAP)** paid to employee in the week or month included in column 2 1i £ p	**Student Loan Deductions** *(whole pounds only)* 1j £
Bt/fwd Mth 7	Bt/fwd Wk 30	Bt/fwd	Bt/fwd	Bt/fwd	Bt/fwd	Bt/fwd
	31					
	32					
	33					
	34					
8	35					
	36					
	37					
	38					
9	39					
	40					
	41					
	42					
10	43					
	44					
	45					
	46					
11	47					
	48					
	49					
	50					
	51					
12	52					
	§					
		▲ SSP total	▲ SMP total	▲ SPP total	▲ SAP total	▲ SLD total

PAYE Income Tax

Month number	Week number	Pay in the week or month including statutory payments (SSP/SMP/SPP/SAP) 2 £ p	Total pay to date 3 £ p	Total 'free pay' to date as shown by *Tables A* * 4a £ p	K codes only: Total 'additional pay' to date as shown by *Tables A* 4b £ p	Total taxable pay to date: column 3 *minus* column 4a **or** column 3 *plus* column 4b * 5 £ p	Total 'tax due' to date as shown by *Calculator Tables* or *Tables SR + B to D* 6 £ p	K codes only: Tax due at end of current period *Mark refunds 'R'* 6a £ p	K codes only: Regulatory limit: 50% of column 2 entry 6b £ p	Tax deducted or refunded in the week or month *Mark refunds 'R'* 7 £ p	K codes only: Tax not deducted owing to the Regulatory limit 8 £ p	*For Employer's use*
Bt/fwd Mth 7	Bt/fwd Wk 30											
	31											
	32											
	33											
	34											
8	35											
	36											
	37											
	38											
9	39											
	40											
	41											
	42											
10	43											
	44											
	45											
	46											
11	47											
	48											
	49											
	50											
	51											
12	52											
	§											

** If in any week/month the amount in column 4a is more than the amount in column 3, leave column 5 blank.*

End of Year Summary

Enter NI Contribution Table letter here (see Note 2 overleaf)

1a £	1b £	1c £	1d £ p	1e £ p	S
					S
					S
					S
					S

Scheme Contracted-out Number
(For Contracted-out Money Purchase schemes OR Contracted-out Money Purchase Stakeholder Pension schemes only)

Pay 3 £ p	Pay and Tax totals	Tax deducted 6 £ p
	◀ In previous employments ▶	
	◀ In this employment *Mark net refund 'R'* ▶	
	◀ Total for year ▶	

Where you are using a K code enter the total of the amounts in column 7 for this employment.

Employee's Widows & Orphans/ Life Assurance contributions in this employment £ p