

Employer's Payment Record

Employer's name

Accounts Office reference

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Year ended 5 April

Enter year

You will need information about payments when you complete your form P35 (Employer's Annual Return).
Please enter the details requested each time you make a payment. Usually, this would be each week or month - when you make the payment.
 If you make quarterly payments then you would normally record the details every third month. However, you may prefer to enter details for each month (or week) - you should then total them every third month.

For guidance on making payments to the Inland Revenue please see Part 3 of Employer's Help Book E13 *Day-to-day payroll*.

Period	Week no	Income Tax (inc. subcontractor deductions)	Student Loan Deductions	Tax Credits paid to employee's	Net Income Tax (1 + 2 minus 3)	Gross National Insurance contributions (NICs)	Statutory Sick Pay (SSP) recovered	Statutory Maternity Pay (SMP) recovered	NIC compensation on SMP	Statutory Paternity Pay (SPP) recovered	NIC compensation on SPP	Statutory Adoption Pay (SAP) recovered	NIC compensation on SAP	NIC Holiday claimed	Total deductions from NICs (total of boxes 6 to 13)	Net NICs (5 minus 14)	Amount due (4 + 15)	Date paid
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
6 April to 5 May Month 1	1	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
	2																	
	3																	
	4																	
	Total																	
6 May to 5 June Month 2	5																	
	6																	
	7																	
	8																	
	Total																	
6 June to 5 July Month 3	9																	
	10																	
	11																	
	12																	
	13																	
Total																		
6 July to 5 Aug Month 4	14																	
	15																	
	16																	
	17																	
	Total																	
6 Aug to 5 Sept Month 5	18																	
	19																	
	20																	
	21																	
	Total																	
6 Sept to 5 Oct Month 6	22																	
	23																	
	24																	
	25																	
	26																	
Total																		
Totals months 1 - 6																		

Period	Week no	Income Tax (inc. subcontractor deductions) 1	Student Loan Deductions 2	Tax Credits paid to employee's 3	Net Income Tax (1 + 2 minus 3) 4	Gross National Insurance contributions (NICs) 5	Statutory Sick Pay (SSP) recovered 6	Statutory Maternity Pay (SMP) recovered 7	NIC compensation on SMP 8	Statutory Paternity Pay (SPP) recovered 9	NIC compensation on SPP 10	Statutory Adoption Pay (SAP) recovered 11	NIC compensation on SAP 12	NIC Holiday claimed 13	Total deductions from NICs (6 to 13) 14	Net NICs (5 minus 14) 15	Amount (4 + 15) 16	Date paid 17
Totals months 1 - 6		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
6 Oct to 5 Nov	27																	
	28																	
Month 7	29																	
	30																	
	Total																	
6 Nov to 5 Dec	31																	
	32																	
Month 8	33																	
	34																	
	35																	
Total																		
6 Dec to 5 Jan	36																	
	37																	
Month 9	38																	
	39																	
	Total																	
6 Jan to 5 Feb	40																	
	41																	
Month 10	42																	
	43																	
	Total																	
6 Feb to 5 Mar	44																	
	45																	
Month 11	46																	
	47																	
	Total																	
6 Mar to 5 April	48																	
	49																	
Month 12	50																	
	51																	
	52																	
§																		
Total																		
Grand totals months 1-12																		

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

Note

The monthly NICs and SSP totals on this form may not be the same as the monthly totals for recovering SSP under the Percentage Threshold Scheme.

Record of funding

If you receive funding from the Inland Revenue to pay Statutory Sick Pay (SSP), Statutory Maternity Pay (SMP), Statutory Paternity Pay (SPP), Statutory Adoption Pay (SAP) or to refund tax, you may keep a record in the table below. It will help you to fill in your Employer's Annual Return at the end of the year.

Date received from Inland Revenue	Funding to pay SSP/SMP/SPP/SAP	Funding to refund PAYE income tax
	£	£
Totals		