Deductions Working Sheet P11 — Year to 5 April 2013

Employee's details *use capitals*

Box A Employer name	**Box C** Surname
Box B HM Revenue & Customs office name Employer PAYE reference	**Box D** First two forenames

Box E National Insurance number
Box F Date of birth *DD MM YYYY*

Box G Works/payroll number
Box H Gender 'M' 'F'

Box I Date of starting *DD MM YYYY*
Box J Date of leaving *DD MM YYYY*
Box K Student Loan deductions case (√)

Box L Tax code †   † *If amended cross out previous code*
Box M Amended code †   Wk/Mth in which applied

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

Note 1 Download the P11 Calculator from the internet, go to **www.businesslink.gov.uk/basicpayetools** It is easier and quicker to use than completing the manual P11 – it does the calculations for you. You can find all the employer helpbooks on the internet, E13 *Day-to-day payroll*, E14, E15, E16, E19 covering statutory payments and the E17 *Collection of Student Loans*. If you need help with your payroll go to **www.businesslink.gov.uk/paye** or phone the Employer Helpline on **08457 143 143.**

Note 2 In the NI Tables, a letter is shown at the top of each section, for example A, B, C, D. 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; PT = Primary Threshold; UAP = Upper Accrual Point; UEL = Upper Earnings Limit

Earnings details / Contribution details

Month number	Week number	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a** £	Earnings above the LEL, up to and including the PT **1b** £ p	Earnings above the PT, up to and including the UAP **1c** £ p	Earnings above the UAP, up to and including the UEL **1d** £ p	Total of employee's and employer's contributions - *mark minus amounts 'R'* **1e** £ p	Employee's contributions due on all earnings above the PT **1f** £ p
1	1						
	2						
	3						
	4						
2	5						
	6						
	7						
	8						
3	9						
	10						
	11						
	12						
	13						
4	14						
	15						
	16						
	17						
5	18						
	19						
	20						
	21						
6	22						
	23						
	24						
	25						
	26						
7	27						
	28						
	29						
	30						
		Total c/fwd	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 **1g** £ p	Statutory Maternity Pay (SMP) paid to employee in the week or month included in column 2 **1h** £ p	Ordinary Statutory Paternity Pay (OSPP) paid to employee in the week or month included in column 2 **1i** £ p	Additional Statutory Paternity Pay (ASPP) paid to employee in the week or month included in column 2 **1j** £ p	Statutory Adoption Pay (SAP) paid to employee in the week or month included in column 2 **1k** £ p	Student Loan deductions (SLD) *(whole pounds only)* **1l** £
Total c/fwd	Total c/fwd	Total c/fwd	Total c/fwd	Total c/fwd	Total c/fwd

PAYE Income Tax

Week number	Pay in the week or month including statutory payments (SSP/SMP/OSPP/ASPP/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 to date as shown by *Calculator Tables* or *Tax Tables B to D* **6** £ p	K codes only — Tax due at end of current period **6a** £ p	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
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
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19										
20										
21										
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27										
28										
29										
30										

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

Employee's details *use capitals*

Box A Employer 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 *DD MM YYYY*

Box G Works/payroll number

Box H Gender 'M' 'F'

Box I Date of starting *DD MM YYYY*

Box I Date of leaving *DD MM YYYY*

Box K Student Loan deductions case (√)

Box L Tax code † | † If amended cross out previous code

Box M Amended code † | Wk/Mth in which applied

Please keep this form for at least three 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; PT = Primary Threshold; UAP = Upper Accrual Point; UEL = Upper Earnings Limit.

Earnings details

| 1a £ — Earnings at the LEL (where earnings are equal to or exceed the LEL) | 1b £ p — Earnings above the LEL, up to and including the PT | 1c £ p — Earnings above the PT, up to and including the UAP | 1d £ p — Earnings above the UAP, up to and including the UEL |

Contribution details

| 1e £ p — Total of employee's and employer's contributions - *mark minus amounts 'R'* | 1f £ p — Employee's contributions due on all earnings above the PT |

Statutory payments

| 1g £ p — Statutory Sick Pay (SSP) paid to employee in the week or month included in column 2 | 1h £ p — Statutory Maternity Pay (SMP) paid to employee in the week or month included in column 2 | 1i £ p — Ordinary Statutory Paternity Pay (OSPP) paid to employee in the week or month included in column 2 | 1j £ p — Additional Statutory Paternity Pay (ASPP) paid to employee in the week or month included in column 2 | 1k £ p — Statutory Adoption Pay (SAP) paid to employee in the week or month included in column 2 |

Student Loan deductions (SLD) *(whole pounds only)* — 1l £

PAYE Income Tax

| 2 £ p — Pay in the week or month including statutory payments (SSP/SMP/OSPP/ASPP/SAP) | 3 £ p — Total pay to date | 4a £ p — Total 'free pay' to date as shown by Tables A ★ | **K codes only** 4b £ p — Total 'additional pay' to date as shown by Tables A ★ | 5 £ — Total taxable pay to date: column 3 *minus* column 4a **or** column 3 *plus* column 4b ★ | 6 £ p — Total 'tax due' to date as shown by Calculator Tables or Tax Tables B to D | 6a £ p — Tax due at end of current period *Mark refunds 'R'* | **K codes only** 6b £ p — Regulatory limit: 50% of column 2 entry | 7 £ p — Tax deducted or refunded in the week or month *Mark refunds 'R'* | **K codes only** 8 £ p — Tax not deducted owing to the Regulatory limit |

Month number	Week number	1a Bt/fwd	1b Bt/fwd	1c Bt/fwd	1d Bt/fwd	1e Bt/fwd	1f Bt/fwd	1g Bt/fwd	1h Bt/fwd	1i Bt/fwd	1j Bt/fwd	1k Bt/fwd	1l Bt/fwd	Month number	Week number
Bt/fwd Mth 7	Bt/fwd Wk 30													Bt/fwd Mth 7	Bt/fwd Wk 30
	31														31
	32														32
	33														33
	34														34
8	35													8	35
	36														36
	37														37
	38														38
9	39													9	39
	40														40
	41														41
	42														42
10	43													10	43
	44														44
	45														45
	46														46
11	47													11	47
	48														48
	49														49
	50														50
	51														51
12	52													12	52
	§														§

§ Complete this line if payday falls on 5 April (in leap years 4 and 5 April)

(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 1e 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.

▲ SSP total   ▲ SMP total   ▲ OSPP total   ▲ ASPP total   ▲ SAP total   ▲ SLD total

* 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)*

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

▼	1a £	1b £	1c £	1d £	1e £ p	1f £ p

Pay and tax totals

	Pay 3 £ p		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