



**HM Revenue
& Customs**

Issued by

PAY AS YOU EARN
PO BOX 1970
LIVERPOOL
L75 1WX

Notice to employer of employee's tax code
(or amended code) and previous pay and tax

83

265000:00003341:001

RUTHERFORD PENSION PLAN
PENSION PRACTITIONER COM LIMITED
DAWS HOUSE
33-35 DAWS LANE
LONDON
NW7 4SD

Date

25 MAY 2011

Employer PAYE reference

83/WA55658

Employee's name

MR NEIL MORHAM RUTHERFORD

National Insurance number

YX 82 66 34 B

Works or payroll number

Tax code; this employee's
code is amended to

K1400 Week 1/Month 1
Please use this tax code from the next payday

for the year to 5 April

2012

Please read the notes on the back of this form.

Previous pay and tax

Previous pay

Previous tax

Instructions for the employer

This form is your authority, please keep it for at least three years.

Directors - Please enter 'Director' in the works or payroll number space in your pay record or P11 *Deductions Working Sheet*.

Further help

If you need any further help:

- contact the HM Revenue & Customs office shown on the front of this form, or
- phone the Employer Helpline on 08457 143 143, 8.00am to 8.00pm, Monday to Friday and 8.00am to 5:00pm, Saturday and Sunday.

The table below points you in the right direction, but you can also try:

- Employer Helpbook P49 *Paying someone for the first time* (if you are a new employer) or
- Employer Helpbook E13 *Day-to-day payroll*, which is available on the Employer CD-ROM.

| Query | Notes |
|---|--|
| National Insurance number | Make sure this is on your employee's P11 <i>Deductions Working Sheet</i> or pay record. If the National Insurance number shown overleaf is different to the one you already have for this employee, contact your HM Revenue & Customs office. |
| P11 <i>Deductions Working Sheet</i> or pay record | Enter in Box L of the P11: <ul style="list-style-type: none">• the tax code (number and letter), and• the week or month when you first used the pay record. |
| Tax code with week 1 or month 1 | Do not make any refunds with this type of tax code. |
| Tax code without week 1 or month 1 | Refunds can be made with this type of tax code. You must work out the tax to take off or refund by using the totals of all your employee's pay and tax since 6 April. |
| Tax code D | With week 1 or month 1 use Taxable Pay Tables D. Do not make any refunds. Without week 1 or month 1 refunds can be made. You must work out the tax to take off or refund by using the totals of all your employee's pay and tax since 6 April. |
| Tax code NT | With week 1 or month 1 do not deduct tax after you receive this form. Keep a record of your employee's pay. Do not make any refunds. Without week 1 or month 1 refunds can be made. You must work out the tax to take off or refund by using the totals of all your employee's pay and tax since 6 April. |
| Tax code BR | Use Taxable Pay Tables B. |
| Previous pay and previous tax | These must now be added to the totals in your employment. |
| K codes | Use the instructions in Employer Helpbook E13 <i>Day-to-day payroll</i> . |