



Use these notes to help you fill in the Employment pages of your tax return

Fill in the 'Employment' page if you:

- work for an employer who deducts tax through PAYE
- received income as a company director
- hold an office such as a chairperson, secretary or treasurer and received an income for that work
- work for one person through another company or partnership
- received foreign income from a job, directorship or office

Income received as a sub-contractor in the construction industry must be included in the 'Self-employment' pages, not in the 'Employment' page.

You'll need to fill in a separate 'Employment' page for each job, directorship or office you held in the year.

Employment income and details

You can find out what you've earned and the tax you paid from your:

- P45, 'Details of employee leaving work'
- P60, 'End of Year Certificate'

Any employer that you work for on 5 April 2024 must give you a P60 by 31 May 2024.

Total pay in this employment	
£	9,283.91 P
Total tax in this employment	
£	1,336.42 P

Example of a P45

		<i>if refund mark 'R'</i>	
In this employment	★	9,283 91	1,336 42

Example of a P60

Box 1 Pay from this employment

Use the figures from your P45 or P60 to fill in box 1. If you received furlough payments, your P45 or P60 will include these payments. If you left a job during the year, put the figure from the 'Total pay in this employment' section on your P45 in box 1. If you have a P60, put the figure in the 'In this employment' section in box 1.

If you had more than one job in the tax year, your P60 may show this. Put those details on a separate 'Employment' page.

Check the pay figures on your P45 or P60 before including them. If you received any payments after your employer gave you a P45 or P60, these should also be included in box 1. Do not include employment lump sums, compensation and deductions, certain post-employment income and patent royalty payments in box 1. These should be included on page Ai2, boxes 3 to 10 of the Additional information page SA101.

If you work for one person through another company or partnership, for example, agency work, and would be an employee of that person if the company or partnership did not exist, put this pay in box 1 and any tax taken off in box 2.

If you are in repayment of a Student Loan and your employer has payrolled Benefits in Kind (BIKs) that are not subject to Class 1 National Insurance, you should record the payrolled BIKs separately in box 15 'Other benefits'.

i For more information about 'Supplying services through a company or partnership' and 'Student Loans and BIK', go to:

- www.gov.uk/topic/business-tax/ir35
- www.gov.uk/guidance/tell-hmrc-about-a-student-loan-in-your-tax-return

Negative earnings

If you've had to pay back money to your employer due to a contractual agreement (often known as claw back), reduce the amount of pay in box 1 by the amount paid back.

If the result is a negative amount, enter zero in box 1. Include the negative amount, but as a positive figure, in the 'Post-cessation trade relief and certain other losses' box, box 6 in the 'Other Tax Reliefs' section on page Ai2 of the 'Additional information' page (SA101).

Enter a note to explain why you've done this in box 19 'Any other information' on the SA100.

Disguised remuneration loans

Disguised remuneration tax avoidance schemes claim to avoid the need to pay Income Tax and National Insurance contributions. They normally involve a loan or other payment from a third-party which is unlikely to ever be repaid.

Include in box 1 any disguised remuneration loans received from this employment in the 2023 to 2024 tax year.

Include in box 2 any amount of tax on that amount which your employer has paid to HMRC on your behalf under PAYE.

Box 2 UK tax taken off pay in box 1

If you paid tax on your employment income, put the amount in box 2. If the amount of tax deducted on your P60 has an 'R' next to it, put a minus sign in the shaded box in front of your figure.

Do not include any foreign tax in box 2.

2	UK tax taken off pay in box 1										
£	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3	2	1	5	.	0	0

Example of an 'Employment' page, box 2

Box 3 Tips and other payments not on your P60

This is normally a small gift of money received for service given. For example, you may get a tip if you're a hairdresser, a taxi driver or a waiter.

Put any tips and gratuities that you did not receive from your employer in box 3.

Box 4 PAYE tax reference of your employer

You can find this on your P45 or P60. If your employer does not have a PAYE tax reference, write 'None' in box 4.

Employer PAYE reference	139/H345
Certificate by Employer/Paying Office:	

Example of an employer PAYE reference

Box 5 Your employer's name

Put your employer's name in box 5.

5	Your employer's name
ABC LTD	

Example of an 'Employment' page, box 5

Box 6 If you were a company director

Put 'X' in the box if you received income or benefits as a company director.

Box 6.1 If you ceased being a director before 6 April 2024

If you stopped being a director during the year put the date you ceased in box 6.1. If your employment continued with the same company, all income received in the year should be returned under the same PAYE tax reference number.

Box 8 If this employment income is from inside off-payroll working engagements

If you have provided your services through your own limited company, or another type of intermediary, such as:

- a partnership
- a personal service company
- an individual

to a client, who may also be known as:

- the engager
- the hirer

and had Income Tax and National Insurance deducted from your fee and paid to HMRC, put 'X' in box 8.

i For more information on off-payroll working, go to www.gov.uk/guidance/understanding-off-payroll-working-ir35

Benefits from your employment

If your employer has 'payrolled' your benefits and expenses (this means the tax was deducted from your pay and included in your P60) do not include them in boxes 9 to 20.

If not, your employer must give you details of your benefits and expenses on a form P11D, 'Expenses and benefits'. Put the details from your P11D in boxes 9 to 20. Each box number on form P11D corresponds to the same box number in this section.

All benefits and expenses provided add to your income and can include:

- company cars and fuel
- interest-free and low interest loans
- private medical and dental insurance

i For more on benefits from your employment go to www.gov.uk/tax-company-benefits

If you do not receive a copy of your P11D by 6 July 2024, contact your employer.

Box 9 Company cars and vans

You can find this information in sections F and G on your P11D. Add up your P11D box 9 amounts and put the total in this box.

Tick if reinstated in year (see P11D Guide)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cash equivalent of each car	£ 20,665	£	
Total cash equivalent or relevant amount of all cars made available in 2021 to 2022	9	£ 20,665	1A
Cash equivalent or amount forgone on fuel for each car	£	£	

Example of box 9 on page 1 of a P11D

C Vans and van fuel			
Total cash equivalent or amount foregone for all vans made available in 2021 to 2022	9	£ 15,000	1A
Total cash equivalent or amount foregone on fuel for all vans made available in 2021 to 2022	10	£	1A

Example of box 9 on page 2 of a P11D

If you use your own car or van for work (not including the journey to and from work), do not include the figures here. Put the amounts in box 12 or 17.

Box 10 Fuel for company cars and vans

You can find this information in sections F and G on your P11D. Add up your P11D box 10 amounts and put the total in this box.

i To work out your company car and fuel benefit go to www.gov.uk/calculate-tax-on-company-cars

Box 11 Private medical and dental insurance

Put the figure from section I on your P11D in box 11.

Box 12 Vouchers, credit cards and excess mileage allowance

If your employer gave you vouchers or credit cards, or paid you a mileage allowance for using your own car for work over the approved rate, put the figures in sections C and E on your P11D in box 12.

Vouchers you pay tax on include:

- gift vouchers
- vouchers or stamps for money
- season tickets
- childcare vouchers over the appropriate weekly amount – you pay tax on the excess

Credit cards include:

- cards issued by credit card companies
- charge cards
- retailers' account cards
- tokens used to get goods from machines

If your employer paid you less than the approved mileage rate, they do not include it on your P11D. You should keep records of your expenses and claim the shortfall in your payments in box 17.

Approved mileage rates for the 2023 to 2024 tax year

Cars and vans First 10,000 business miles - 45p a mile.
Business miles over 10,000 - 25p a mile.

Motorcycles 24p a mile.

Cycles 20p a mile.

i For more information about vouchers and credit cards go to:

- www.gov.uk/expenses-and-benefits-vouchers
- www.gov.uk/expenses-benefits-credit-debit-charge-cards

Box 13 Goods and other assets provided by your employer

This is usually the market value of any goods your employer gave you. Add up the amounts in sections A and L on your P11D and put the total in box 13.

i For more information about payments in kind - assets transferred go to www.gov.uk and search for 'HS213'.

Box 14 Accommodation provided by your employer

Put the figure from section D on your P11D in box 14.

i For more information about living accommodation provided by your employer go to www.gov.uk and search for 'HS202'.

Box 15 Other benefits (including interest-free and low interest loans)

Add together all the box 15 amounts from your P11D and put the total figure in box 15. If you are in repayment of a Student Loan, include any payrolled BIKs that are not subject to Class 1 National Insurance.

If you received financial support from the Test and Trace Support Payment scheme, include the amount received in box 15.

i For more information about assets provided for private use go to www.gov.uk/expenses-benefits-assets-available-to-employee

Box 16 Expenses payments received and balancing charges

Add together all the amounts in section N on your P11D and put the total in box 16.

i For more information about balancing charges go to www.gov.uk and search for 'HS252'.

i For more information about expenses go to www.gov.uk/tax-relief-for-employees

Employment expenses

Your PAYE tax code may be affected by information you supply in your tax return if we receive it before 1 January 2025.

If you expect any of the amounts in boxes 17 to 20 to change during the 2024 to 2025 tax year, you must tell HMRC so that we update your current PAYE tax code.

i For more information go to www.gov.uk/tax-codes/Updating-tax-code

Box 17 Business travel and subsistence expenses

You can only claim for the costs you had to pay to do your job, such as:

- travel costs, including related meals and accommodation – do not include your usual commuting costs
- the costs of using your own car, motorcycle or bicycle
- business expenses, such as phone calls

If your employer paid you less than the approved mileage rate for using your own vehicle for work, keep records of your expenses and claim the shortfall in your payments in box 17.

Add together your allowable travel costs and business expenses and put the total in box 17.

Box 18 Fixed deductions for expenses

Fixed deductions are amounts of flat rate expenses that cover the costs of maintaining or replacing tools or special work clothes.

This figure may be on your P2, 'PAYE Coding Notice'. If it is, put that total amount in box 18.

Flat rate expenses allow you to claim tax relief for a standard amount (a 'flat rate') each tax year. The amount you can claim depends on your job and the industry you work in.

i For more information on the amount you can claim go to www.gov.uk/guidance/job-expenses-for-uniforms-work-clothing-and-tools

If you prefer to deduct the actual amount you spent on tools or special work clothes, leave this box blank and put the amount in box 20.

Box 19 Professional fees and subscriptions

If you have to pay for certain fees or annual subscriptions to professional bodies to carry out your job, put the amount in box 19.

i For a list of approved professional bodies and allowable fees and subscriptions go to www.gov.uk/tax-relief-for-employees/professional-fees-and-subscriptions

Box 20 Other expenses and capital allowances

You can claim the costs of buying small items of equipment that you need to do your job (which your employer did not supply), such as electric drills and protective clothing.

You can also claim additional household costs if you have to work from home on a regular basis. If you previously claimed tax relief when you worked from home due to coronavirus (COVID-19) you might no longer be eligible.

i For more information on working from home expenses go to www.gov.uk/tax-relief-for-employees/working-at-home

You may be able to claim capital allowances for larger items, including plant and machinery and computers (but not cars or vans). Put the total amount in box 20.

i For help with working out your allowances go to www.gov.uk/business-tax/capital-allowances

More help if you need it

To get copies of any tax return forms or helpsheets, go to www.gov.uk/taxreturnforms

You can phone the Self Assessment Helpline on 0300 200 3310 for help with your tax return.

We have a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact our helplines for more information.

These notes are for guidance only and reflect the position at the time of writing. They do not affect the right of appeal.