

**For information only**

## Student employees

### Income tax

You do not have to deduct tax from the pay of a student who works for you solely during a holiday if

- this form is filled in on the back, and
- the student's pay in your employment does not exceed £4,745.

Where the student's pay in your employment exceeds £4,745 you must

- deduct tax using code 'OT week 1/month 1' in accordance with paragraphs 110 and 111 of the booklet CWG2, *Employer's Further Guide to PAYE and NICs*.

If 5 April falls during the period of employment, the student must fill in two of these forms, one for the tax year up to 5 April, and one for the new tax year from 6 April.

### National Insurance

If the student's pay is at, or above, the lower earnings limit for National Insurance contributions, you must

- use a form P11, *Deductions Working Sheet* (or your own equivalent pay record) to record the National Insurance contributions, and
- complete a form P14, *End of Year Summary* showing these contributions for submission with your form P35, *Employer's Annual Return*.

The present lower earnings limit is shown in the booklet E12, *PAYE and NICs rates and limits for 2004-2005*. Your Employer's Help Book E13, *Day-to-day payroll*, tells you how to fill in the P11, *Deductions Working Sheet*.

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.

*Please turn over*

## Student's declaration

**For information only**

I,   
*Full name in CAPITALS*

am a student attending   
*Name of school, college.*

and shall continue to attend until after 5 April next. I have no employment except during holidays.

My total earnings **including Jobseekers Allowance paid because of unemployment** and other income from all sources, apart from scholarships and educational grants for the year ending 5 April next, will not be more than £4,745.

My National Insurance number is

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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My date of birth is

<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>
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My home address is

<input type="text"/>
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Postcode

<input type="text"/>
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Signature

<input type="text"/>
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Date

<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>
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## Employer's statement

The declaration above has been completed and signed by the student.

The total pay from

<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>
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to

<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>
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was £

<input type="text"/>		<input type="text"/>
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Employer's name

<input type="text"/>
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Employer's address

<input type="text"/>
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Postcode

<input type="text"/>
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Employer's PAYE reference

<input type="text"/>	/	<input type="text"/>
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Date

<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>
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