



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

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 2017 must give you a P60 by 31 May 2017.

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

Example of a P45

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

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 didn't exist, put this pay in box 1 and any tax taken off in box 2.

i For information about supplying services through a company or partnership go to www.gov.uk/topic/business-tax/ir35

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.

Don't include any foreign tax in box 2.

2	UK tax taken off pay in box 1
£	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 didn't 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 doesn't 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

i For more information about vouchers and credit cards go to www.gov.uk/expenses-and-benefits-vouchers and 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 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.

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'

Employment expenses

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 - don't 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.

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.

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

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 didn't supply), such as electric drills and protective clothing.

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/self-assessment-forms-and-helpsheets

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.