

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, and
- the student's pay in your employment does not exceed £7,475.

Where the student's pay in your employment exceeds £7,475 you must:

- complete a P46 using the original start date
- deduct tax using the guidance in CWG2 *Employer 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 contributions (NICs)

If the student's pay is at, or above, the lower earnings limit for NICs, you must:

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

The present lower earnings limit is shown in the Employer Helpbook E12 *PAYE and NICs rates and limits for 2011-12*.

Your Employer Helpbook 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.

Student's declaration

I, *full name in capital letters*

am a student attending, *name of school, college or other*

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

My total earnings including Jobseeker's 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 £7,475.

My National Insurance number is

My date and birth is *DD MM YYYY*

My home address is

Signature

Date *DD MM YYYY*

Employer's statement

The declaration has been completed and signed by the student

The total pay from *DD MM YYYY*

to *DD MM YYYY*

was (amount)

Employer's name

Employer's address

Employer PAYE reference

Date *DD MM YYYY*