Deductions Working Sheet P11 | Year to 5 April 2014

Employee's details *use capitals*

Box A Employer name

Box B HM Revenue & Customs office name   Employer PAYE reference

Box C Surname

Box D First two forenames

Box E National Insurance number

Box F Date of birth *DD MM YYYY*

Box G Works/payroll number

Box H Gender 'M' 'F'

Box I Date of starting *DD MM YYYY*

Box J Date of leaving *DD MM YYYY*

Box K Student Loan deductions case (√)

Box L Tax code †

† *If amended cross out previous code*

Box M Amended code †   Wk/Mth in which applied

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.

Note 1 You can find all the employer helpbooks on the internet, E13 *Day-to-day payroll*, E14, E15, E16, E19 covering statutory payments and the E17 *Collection of Student Loans*. If you need help with your payroll go to **www.hmrc.gov.uk/paye** or phone the Employer Helpline on **08457 143 143.**

Note 2 In the NI Tables, a letter is shown at the top of each section, for example A, B, C, D. Copy the Table letter you use to the Table letter box in the 'End of Year Summary' overleaf. If the employee's circumstances change part way through a year, the Table letter may change as well. Record all Table letters used and enter separate totals for each one.

National Insurance contributions

Note: LEL = Lower Earnings Limit; PT = Primary Threshold
UAP = Upper Accrual Point; UEL = Upper Earnings Limit

Earnings details / Contribution details

Month number	Week number	1a £ Earnings at the LEL (where earnings are equal to or exceed the LEL)	1b £ p Earnings above the LEL, up to and including the PT	1c £ p Earnings above the PT, up to and including the UAP	1d £ p Earnings above the UAP, up to and including the UEL	1e £ p Total of employee's and employer's contributions - *mark minus amounts 'R'*	1f £ p Employee's contributions due on all earnings above the PT
1	1						
	2						
	3						
	4						
2	5						
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7	27						
	28						
	29						
	30						
		Total c/fwd	Total c/fwd	Total c/fwd	Total c/fwd	Total c/fwd	Total c/fwd

If the contribution Table letter changed during this part of the tax year, please see Note 2 above.

If more than one contribution Table letter has been used during this employment, steps (1) to (4) should be applied separately to each Table letter.

(1) Add all amounts of NICs **not** marked 'R'.
(2) Add all amounts of NICs marked 'R'.
(3) Take away (2) from (1).
(4) If (3) is a minus amount, mark the amount 'R' and carry forward to page 2.

Statutory payments

Statutory Sick Pay (SSP) paid to employee in the week or month included in column 2 1g £ p	Statutory Maternity Pay (SMP) paid to employee in the week or month included in column 2 1h £ p	Ordinary Statutory Paternity Pay (OSPP) paid to employee in the week or month included in column 2 1i £ p	Additional Statutory Paternity Pay (ASPP) paid to employee in the week or month included in column 2 1j £ p	Statutory Adoption Pay (SAP) paid to employee in the week or month included in column 2 1k £ p	Student Loan deductions (SLD) *(whole pounds only)* 1l £
Total c/fwd	Total c/fwd	Total c/fwd	Total c/fwd	Total c/fwd	Total c/fwd

PAYE Income Tax

Week number	2 £ p Pay in the week or month including statutory payments (SSP/ SMP/OSPP/ ASPP/SAP)	3 £ p Total pay to date	4a £ p Total 'free pay' to date as shown by *Tables A* ✱	4b £ p (K codes only) Total 'additional pay' to date as shown by *Tables A*	5 £ p Total taxable pay to date: column 3 *minus* column 4a **or** column 3 *plus* column 4b ✱	6 £ p Total 'tax due' to date as shown by *Calculator Tables or Tax Tables B to D*	6a £ p (K codes only) Tax due at end of current period *Mark refunds 'R'*	6b £ p Regulatory limit: 50% of column 2 entry	7 £ p Tax deducted or refunded in the week or month *Mark refunds 'R'*	8 £ p (K codes only) Tax not deducted owing to the Regulatory limit
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30										

✱ If in any week/month the amount in column 4a is more than the amount in column 3, leave column 5 blank.

Deductions Working Sheet P11 | Year to 5 April 2014 |

Turn over page for Weeks 1–30 (Months 1–7)

Employee's details *use capitals*

Box A Employer name	**Box C** Surname	**Box E** National Insurance number	**Box G** Works/payroll number	**Box I** Date of starting *DD MM YYYY*	**Box L** Tax code †	† If amended cross out previous code
Box B HM Revenue & Customs office name Employer PAYE reference	**Box D** First two forenames	**Box F** Date of birth *DD MM YYYY*	**Box H** Gender 'M' 'F'	**Box J** Date of leaving *DD MM YYYY*	**Box M** Amended code † Wk/Mth in which applied	
				Box K Student Loan deductions case (✓)		

See Notes 1 and 2 overleaf

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.

National Insurance contributions

Note: LEL = Lower Earnings Limit; PT = Primary Threshold; UAP = Upper Accrual Point; UEL = Upper Earnings Limit.

Earnings details / Contribution details

Month number	Week number	Earnings at the LEL (where earnings are equal to or exceed the LEL) **1a** £	Earnings above the LEL, up to and including the PT **1b** £ p	Earnings above the PT, up to and including the UAP **1c** £ p	Earnings above the UAP, up to and including the UEL **1d** £ p	Total of employee's and employer's contributions - *mark minus amounts 'R'* **1e** £ p	Employee's contributions due on all earnings above the PT **1f** £ p
Bt/fwd Mth 7	Bt/fwd Wk 30	Bt/fwd	Bt/fwd	Bt/fwd	Bt/fwd	Bt/fwd	Bt/fwd
	31						
	32						
	33						
	34						
8	35						
	36						
	37						
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	44						
	45						
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11	47						
	48						
	49						
	50						
	51						
12	52						
	§						

§ Complete this line if payday falls on 5 April (in leap years 4 and 5 April)

End of Year Summary

Enter NI contribution Table letter here *(see Note 2 overleaf)*

Round down the annual total of the earnings recorded in columns 1b, 1c and 1d to the nearest whole pound

▼	**1a** £	**1b** £	**1c** £	**1d** £	**1e** £ p	**1f** £ p

(1) Add all amounts of NICs **not** marked 'R'.
(2) Add all amounts of NICs marked 'R'.
(3) Take away (2) from (1).
(4) Enter (3) in column 1e below - if this is a minus amount mark the entry as 'R'.
If more than one contribution Table letter has been used during this employment, steps (1) to (4) should be applied separately to each Table letter.

Scheme Contracted-out Number *(For Contracted-out Salary Related schemes only)*

S	
S	
S	
S	

Statutory payments

Statutory Sick Pay (SSP) paid to employee in the week or month included in column 2 **1g** £ p	Statutory Maternity Pay (SMP) paid to employee in the week or month included in column 2 **1h** £ p	Ordinary Statutory Paternity Pay (OSPP) paid to employee in the week or month included in column 2 **1i** £ p	Additional Statutory Paternity Pay (ASPP) paid to employee in the week or month included in column 2 **1j** £ p	Statutory Adoption Pay (SAP) paid to employee in the week or month included in column 2 **1k** £ p	Student Loan deductions (SLD) *(whole pounds only)* **1l** £
Bt/fwd	Bt/fwd	Bt/fwd	Bt/fwd	Bt/fwd	Bt/fwd

▲ SSP total   ▲ SMP total   ▲ OSPP total   ▲ ASPP total   ▲ SAP total   ▲ SLD total

PAYE Income Tax

Month number	Week number	Pay in the week or month including statutory payments (SSP/SMP/OSPP/ASPP/SAP) **2** £ p	Total pay to date **3** £ p	Total 'free pay' to date as shown by *Tables A* ＊ **4a** £ p	*K codes only* Total 'additional pay' to date as shown by *Tables A* **4b** £ p	Total taxable pay to date: column 3 *minus* column 4a **or** column 3 *plus* column 4b ＊ **5** £ p	Total 'tax due' to date as shown by *Calculator Tables* or *Tax Tables B to D* **6** £ p	Tax due at end of current period **6a** £ p	*K codes only* Regulatory limit: 50% of column 2 entry **6b** £ p	Tax deducted or refunded in the week or month *Mark refunds 'R'* **7** £ p	*K codes only* Tax not deducted owing to the Regulatory limit **8** £ p
Bt/fwd Mth 7	Bt/fwd Wk 30										
	31										
	32										
	33										
	34										
8	35										
	36										
	37										
	38										
9	39										
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	45										
	46										
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	51										
12	52										
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＊ If in any week/month the amount in column 4a is more than the amount in column 3, leave column 5 blank.

Pay and tax totals

	Pay **3** £ p		Tax deducted **6** £ p
◄ In previous employments ►			
◄ In this employment *Mark net refund 'R'* ►			
◄ Total for year ►			

Where you are using a K code enter the total of the amounts in column 7 for this employment.

Employee's Widows & Orphans/Life Assurance contributions in this employment £ p