EDSTART

Starter Checklist

Tell your employer of your circumstances so that you do not pay too much or too little tax

Do not send this form to HM Revenue and Customs (HMRC)

Instructions for employer

Use this starter checklist to gather information about your new employee if they do not have a P45. You can also use this form if they have a student loan (whether or not they have a P45). Use the information to help fill in your first Full Payment Submission (FPS) for this employee. If you've already submitted your first FPS, keep using the tax code in that FPS until HMRC sends you a new tax code. If the employee gives you their P45 after the first FPS submission, use the tax code shown in parts 2 and 3 of the P45. You must keep the information recorded on the starter checklist for the current and next 3 tax years. This form is for your use only.

Instructions for employee

Fill in this form if you do not have a P45 (a document you get from your employer when you stop working for them). You should also fill in this form if you have a student loan (whether or not you've a P45). Give the completed form to your employer as soon as possible. They need this information to tell HMRC about you and help them to use the right tax code. Make sure you answer the questions correctly. If you do not, you may pay the wrong amount of tax or student loan deductions.

Employee's personal details

1 **Last name**

2 **First names**

Do not enter initials or shortened names for example, Jim for James or Liz for Elizabeth

3 **What is your sex?**

As shown on your birth certificate or gender recognition certificate

Male ☐ Female ☐

4 **Date of birth** DD MM YYYY

5 **Home address**

Postcode

Country

6 **National Insurance number** (if known)

7 **Employment start date** DD MM YYYY

Employee statement

These questions will help you to choose the statement that matches your circumstances. The statement you choose helps your employer to apply the correct tax code.

8 **Do you have another job?**

Yes ☐ Put an 'X' in the statement C box below

No ☐ Go to question 9

9 **Do you receive payments from a State, workplace or private pension?**

Yes ☐ Put an 'X' in the statement C box below

No ☐ Go to question 10

10 **Since 6 April have you received payments from:**

- another job which has ended

or any of the following taxable benefits

- Jobseeker's Allowance (JSA)
- Employment and Support Allowance (ESA)
- Incapacity Benefit

Yes ☐ Put an 'X' in the statement B box below

No ☐ Put an 'X' in the statement A box below

For more information about tax codes, go to www.gov.uk/tax-codes

Statement A ☐ Current personal allowance	**Statement B** ☐ Current personal allowance on a Week 1/Month 1 basis	**Statement C** ☐ Tax Code BR
Key This is my first job since 6 April and since the 6 April I have not received payments from any of the following: • Jobseeker's Allowance • Employment and Support Allowance • Incapacity Benefit	**Key** Since 6 April I have had another job but I do not have a P45. And/or since the 6 April I have received payments from any of the following: • Jobseeker's Allowance • Employment and Support Allowance • Incapacity Benefit	**Key** I have another job and/or I am in receipt of a State, workplace or private pension.

Key

Jobseeker's Allowance (JSA) is an unemployment benefit which can be claimed while looking for work.
Employment and Support Allowance (ESA) is a benefit which can be claimed if you have a disability or health condition that affects how much you can work.
Incapacity Benefit is help if you could not work because of an illness or disability before 31 January 2011. State Pension is a pension paid when you reach State Pension age.
Workplace pension is a pension which was arranged by your employer and is being paid to you.
Private pension is a pension arranged by you and is being paid to you.

Please note that no other Government or HMRC paid benefits need to be considered when completing this form.

Student loans

11 **Do you have a student or postgraduate loan?**

Yes ☐ Go to question 12

No ☐ Go straight to the Declaration

12 **Do any of the following statements apply:**

- you're still studying on a course that your student loan relates to
- you completed or left your course after the start of the current tax year, which started on 6 April
- you've already repaid your loan in full
- you're paying the Student Loans Company by Direct Debit from your bank to manage your end of loan repayments

Yes ☐ Go straight to the Declaration

No ☐ Go to question 13

13 **Put 'X' in the correct student loan plan type or postgraduate loan to avoid repaying more than you need to.**

Use the guidance on the right if needed.

Plan 1 ☐

Plan 2 ☐

Plan 4 ☐

Plan 5 ☐

Postgraduate loan ☐

You should only put an 'X' in the **one** plan type you are due to repay (Plan 1, 2, 4 or 5). However, you can also put an 'X' in the Postgraduate Loan box as well as one plan type, if it applies.

Not sure what to select?
Check your current repayment loan or plan type at www.gov.uk/sign-in-to-manage-your-student-loan-balance or in the information below.

If you applied to Student Finance England you'll be on:

- **Plan 5** - if your course started on or after 1 August 2023
- **Plan 2** - if your course started between 1 September 2012 and 31 July 2023
- **Plan 1** - if your course started before 1 September 2012
- **Postgraduate loan** - if studying postgraduate masters or doctoral course

If you applied to Student Finance Wales you'll be on:

- **Plan 2** - if your course started on or after 1 September 2012
- **Plan 1** - if your course started before 1 September 2012
- **Postgraduate loan** - if studying postgraduate masters or doctoral course

If you applied to Student Awards Agency Scotland you'll be on Plan 4.

If you applied to Student Finance Northern Ireland you'll be on Plan 1.

Declaration

I confirm that the information I've given on this form is correct.

Full name (use capital letters)

Signature

Date DD MM YYYY

Continue on the next page

Give this form to your employer

Your employer will use the information to make sure you pay the right amount of tax.

Do not send this form to HMRC.

Employer guidance

For information on how to work out your new employee's tax code, go to www.gov.uk/new-employee-tax-code

Use Statement A, B or C that your employee has chosen in the employee statement section and apply the tax code below:

- Statement A – use the current personal allowance
- Statement B – use the current personal allowance on a 'week 1/month 1' basis
- Statement C – use tax code BR

For student loans, your employee may select more than one loan or plan type:

- you can only deduct **one** student loan plan type at a time (Plan 1, 2, 4 or 5)
- you can also deduct a postgraduate loan at the same time as **one** of the above plans

If more than one plan type is selected, start deductions for the plan with the lowest repayment threshold. Continue until you receive a Start Notice from HMRC. For full guidance, visit www.gov.uk/guidance/special-rules-for-student-loans