



### About this form

Please fill in this form if you are either an employee, or an employer with a new employee who has been seconded to work in the UK.

A seconded employee includes:

- individuals working wholly or partly in the UK for a UK resident employer on assignment whilst remaining employed by an overseas employer
- individuals assigned to work wholly or partly in the UK at a recognised branch of their own employer's business
- all individuals included by an employer within a dedicated expatriate scheme or within an expatriate modified Pay As You Earn (PAYE) scheme

### Instructions for employers

If an employee from abroad comes to work for you temporarily in the UK, but still has a contract with their overseas employer, this form can be used to gather information about your new employee. You can use the information on this form to help fill in your first Full Payment Submission (FPS) for this employee.

HM Revenue and Customs (HMRC) use the information they receive to set up tax records for employees, so it is important that the details you give them is both correct and consistent. Wherever possible, you should check the employee details you collect from an official source, such as their birth certificate or passport. Please be careful, as some official documents show their last name or family name first and also the month before the day, for example, MM DD YYYY rather than DD MM YYYY.

Please make sure that HMRC are notified of any future changes to the information provided.

You need to keep the information recorded on the Starter Checklist for the current and previous 3 tax years.

### Instructions for employees

As a new employee your UK employer needs the information on this form before your first payday to tell HMRC about you and help them use the correct tax code. Any delays in completing this form may result in too much tax being deducted. HMRC use the information you provide to set up your tax records so it is important that the details you give are correct.

The 'Employer details' should have already been filled in by your employer. Go to 'Employee's personal details' and fill in the rest of the form.

Do not send this form to HMRC.

### Employer details

Employers should fill in this section and then send it to their employee

1 PAYE reference  
   /

2 Is this an EPM6 (Modified) PAYE scheme?  
 Yes   
 No

3 Code number operated  
 When the employee fills in 'Employee statement', you can then decide which code you should operate.

4 Staff or works number (if you have one)

5 Date employee started to work for you DD MM YYYY

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## Employee's personal details

**6 Last name or family name**  
Enter the English format of your last name or family name from your passport that you used to enter the UK.

**7 First name or given name**  
Do not enter initials or shortened names for example, Jim for James or Liz for Elizabeth

  

**8 Middle name(s) (if you have one)**

**9 Date of birth DD MM YYYY**

**10 What is your gender?**

**11 Passport number (if known)**  
Enter the passport number you presented or will present on entering the UK.

**12 Correspondence address**

  
  
  
  
  
  

**13 Are you an European Economic Area (EEA) citizen?**

Yes

No

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

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## Employee statement

**15 You need to select only one of the following statements A, B or C**

- A**  I intend to live in the UK for 183 days or more
- B**  I intend to live in the UK for less than 183 days
- C**  I will be working for the employer both inside and outside the UK but will be living abroad

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## Student Loan

**16** Do you have a Student Loan which is not fully repaid?

Yes  If yes, go to question 17

No  If no, go to question 19

**17** Are you repaying your Student Loan direct to the Student Loans Company by agreed monthly payments?

Yes  If yes, go to question 19

No  If no, go to question 18

## Student Loan Plans

You will have a Plan 1 Student Loan if you either:

- lived in Scotland or Northern Ireland when you started your course
- lived in England or Wales and started your course before September 2012

You will have a Plan 2 Student Loan if you lived in England or Wales and started your course on or after 1 September 2012.

**18** What type of Student Loan do you have?

Plan 1

Plan 2

**19** Did you finish your studies before the last 6 April?

Yes

No

For more information about repaying Student Loans, go to [www.gov.uk/new-employee/student-loans](http://www.gov.uk/new-employee/student-loans)

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## Declaration

The information you have given will help your new employer operate the correct tax code and make correct tax deductions.

Please tick the checkbox to confirm your agreement

I confirm that the information I have given is correct

**Full name**

**Signature**

**Date** DD MM YYYY

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## What to do now

Please give this form to your employer or email it to them.

**Do not send this form to HMRC.**