

For information only

Student employees

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 on the back, and
- you return it with your annual declaration and certificate on form *P35*.

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

If the student's pay is at, or above, the lower earnings limit for National Insurance contributions, you must

- use a form *P11 Deductions Working Sheet* (or your own equivalent pay record) to record the National Insurance contributions, and
- complete a form *P14* showing these contributions for submission with your form *P35*.

The present lower earnings limit is shown in the booklet *PAYE and NICs rates and limits for 2003-2004*, E12. Your Employer's Help Book *Day-to-day payroll*, E13 tells you how to fill in the *P11 Deductions Working Sheet*.

Please turn over

Student's declaration

I, **For information only**

Full name in CAPITALS

am a student attending
Name of school, college, etc.

and shall continue to attend until after 5 April next. I have no income from teaching or coaching, and no employment except during holidays.

My total earnings **including Jobseekers 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 £4,615.

My National Insurance number is

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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My date of birth is

<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>
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My home address is

<input type="text"/>

Postcode

<input type="text"/>

Signature

<input type="text"/>

Date

<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>
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Employer's statement

The declaration above has been completed and signed by the student.

The total pay from / / to / /

was £

Employer's name

<input type="text"/>

Employer's address

<input type="text"/>

Postcode

<input type="text"/>

Employer's PAYE reference

<input type="text"/>	/	<input type="text"/>
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Date

<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>
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