

## Tax

When you start work with Search we will send notification to HMRC, in your first pay week, that you are now employed by us. HMRC will confirm your tax code to us, normally within two weeks. This may take longer if they do not hold your recent tax records. Where possible give us your P45 from your last employer or from the Benefits Agency if you have not been working but claiming benefits.

Once we receive the confirmation of your tax code from HMRC if any tax refund is due this will be made in your next payment. You must be working and receiving payments at this time.

If you have any queries relating to your tax deductions then you should contact the Payroll office on 0141 227 7881 / 7888 or email [asktemppayroll@search.co.uk](mailto:asktemppayroll@search.co.uk)

## What if I don't have a P45?

You must complete a Starter Checklist and sign the declaration that refers to you. Please return to main menu to download.

## What if I am a Student?

Students are treated in exactly the same way as any other employee. You must provide a P45 or a Starter Checklist form. You will be eligible to pay tax on your earnings and these will be calculated as below.

## Tax Calculations

The tax code is used to calculate the value of tax free earnings you are entitled to throughout the tax year.

The current standard tax code is 1257L. This allows you tax free earnings of £242 per week. This code will only be applied on receipt of a Starter Checklist, where either statements A or B are ticked or where your P45 states this code.

The current tax rates are:

### England and Northern Ireland

Tax Band	Tax Rate
£0.00 to £242.00	0%
£242.01 to £967.00	20%
£967.01 to £2,885.00	40%
£2,885.01 and above	45%

### Scotland

Tax Band	Tax Rate
£0.00 to £242.00	0%
£242.01 to £283.00	19%
£283.01 to £494.00	20%
£494.01 to £840.00	21%
£840.01 to £2,885.00	41%
£2,885.01 and above	46%

## Wales

Tax Band	Tax Rate
£0.00 to £242.00	0%
£242.01 to £967.00	20%
£967.01 to £2,885.00	40%
£2,885.01 and above	45%

If you do not provide any tax form then Search will apply a 0T tax code. 0T will automatically deduct tax on your full earnings using the relevant thresholds.

### National Insurance

To work in the UK you need a National Insurance (NI) number. If you are a UK resident then this would have been issued to you when you reached 16 years of age or at the point when you applied for UK residency.

If you have just entered the UK then you need to apply for a National Insurance Number. You can do this online at <https://www.gov.uk/apply-national-insurance-number/how-to-apply>

If you need help with your application you can call the National Insurance number application helpline (England, Scotland and Wales)

Telephone: 0800 141 2079

Textphone: 0800 141 2438

Lines are open from 8am to 5pm, Monday to Friday.

If you have lost or forgotten your NI number you can obtain this by:

- logging on to your HMRC personal tax account at [www.gov.uk/personal-tax-account](http://www.gov.uk/personal-tax-account) where you can view and/or download your NI number, or
- Contact the HMRC Helpline on;  
Telephone: 0300 200 3500  
Textphone: 0300 200 3519  
Lines are open 8am to 6pm Monday to Friday, or
- complete and send form CA5403 (<http://www.hmrc.gov.uk/forms/ca5403.pdf>) to HMRC

### National Insurance Deductions

From 6th April 2022 to 5th July 2022

If your weekly earnings are £190.00 or lower;

- Nil deduction

Where your weekly earnings are between £190.01 and £967.00;

- NIL deductions on earnings up to £190.00
- 13.25% deduction of earnings from £190.01

Where your weekly earnings are £967.01 or higher;

- NIL deductions on earnings up to £190.00
- 13.25% deduction of earnings from £190.01 to £967.00
- 3.25% deduction of earnings above £967.01

From 6th July 2022 to 5th April 2023

If your weekly earnings are £242.00 or lower;

- Nil deduction

Where your weekly earnings are between £242.01 and £967.00;

- NIL deductions on earnings up to £242.00
- 13.25% deduction of earnings from £242.01

Where your weekly earnings are £967.01 or higher;

- NIL deductions on earnings up to £242.00
- 13.25% deduction of earnings from £242.01 to £967.00
- 3.25% deduction of earnings above £967.01

#### **Tax Office Information**

Pay As You Earn and Self Assessment, HM Revenue and Customs, BX9 1AS

Telephone: 0300 200 3300

Outside UK: +44 135 535 9022

Lines are open Monday to Friday, 8am to 6pm Search Tax Reference: 961/8383720