

## Tax

When you start work with Search Consultancy 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 272 7777 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 1185L. This allows you tax free earnings of £228 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:

### Scotland

Tax Band	Tax Rate
£0.00 to £228.00	0%
£228.01 to £266.00	19%
£266.01 to £462.00	20%
£462.01 to £836.00	21%
£836.01 to £2,885.00	41%
£2885.01 and above	46%

### Rest of UK

Tax Band	Tax Rate
£0.00 to £228.00	0%
£228.01 to £664.00	20%
£664.01 to £2,885.00	40%
£2885.01 and above	45%



## TAX & NATIONAL INSURANCE

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 must contact the Jobcentre Plus office on 0345 600 0643. Lines are open from 8.00 am to 6.00 pm, Monday to Friday. They will book an appointment with your local office where the relevant forms can be completed. These will be forwarded to the Department of Work and Pensions and your NI number should be issued within four weeks.

## National Insurance Deductions

If your weekly earnings are £162.00 or lower;

- Nil deduction

Where your weekly earnings are between £162.01 and £892.00;

- NIL deductions on earnings up to £162.00
- 12% deduction of earnings from £162.01

Where your weekly earnings are £892.01 or higher;

- NIL deductions on earnings up to £162.00
- 12% deduction of earnings from £162.01 to £892.00
- 2% deduction of earnings above £892.01

## Tax Office Information

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

Search Tax Reference: 961/8383720

Tel: 0300 200 3300