



UK Tax system

Tax is confusing enough, particularly for non-UK residents so we have produced a rough guide on tax to help you. If you do have any further queries please email us on **accounts@candm.co.uk**.

Tax Forms: The following forms are necessary in order to keep on top of the tax that you pay:

- **P45:** This is issued by your employer when you leave your job and is an official record of your tax code, gross earnings and tax that you paid under your employer for a financial year. You must give this to C&M Recruitment on your 1st day of employment. Please note that we can only use a P45 if it is less than 6 weeks old
- **P46:** This is issued in the absence of receiving a P45. It allows C&M Recruitment to inform the Inland revenue that you are working for us, and will ensure that they forward your tax code, gross earnings and tax that you paid, to us. If you haven't received a P46 from us and require one please contact us.
- **P60:** If you are working for an employer at the end of the financial year on 5 April, you will be issued with a P60. This records your total gross earnings and is proof of the tax you have paid up to the end of that financial year.
- **P38:** If you are a full time student in education please request this form, you then won't be taxed on your income, although you are still liable to pay national insurance.
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Tax Codes: There are typically 3 codes in use for single persons in the UK:

Single Persons Allowance: a cumulative allowance that you can earn before you pay tax. Currently this is £5,035 per annum

Emergency: a weekly allowance is given against your pay

Please note that C&M Recruitment has no control over which tax code an individual has. It is up to you to ensure that we receive the P45 on the 1st day of employment, and if that is not available then we receive a P46. If we are unsure then we will put you on an Emergency tax code.