

Employer Payment Record

Employer name

Accounts office reference

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 You will need information about payments when you complete your form P35 *Employer Annual Return*.

Please fill in this form each time you make a payment. Usually, this will be each week or month - when you make a payment.
For quarterly payments, fill it in every third month. If you prefer to fill it in each month (or week), total your amounts every third month.

Year ended 5 April

Enter year

 For guidance on making payments to HM Revenue & Customs please see Employer Helpbook E13 *Day-to-day payroll*.

Period	Week number	Income Tax (include subcontractor deductions)		Student Loan deductions		Net Income Tax (1 + 2)		Gross NICs *See Note overleaf		Statutory Sick Pay (SSP) recovered		Statutory Maternity Pay (SMP) recovered		NIC compensation on SMP		Ordinary Statutory Paternity Pay (OSPP) recovered		NIC compensation on OSPP		Additional Statutory Paternity Pay (ASPP) recovered		NIC compensation on ASPP		Statutory Adoption Pay (SAP) recovered		NIC compensation on SAP		Total deductions from NICs (total of boxes 5 to 13)		Net NICs (4 minus 14)		Amount due (3 + 15)		Date paid					
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17																					
6 April to 5 May Month 1	1	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£						
	2																																						
	3																																						
	4																																						
	Total																																						
6 May to 5 June Month 2	5																																						
	6																																						
	7																																						
	8																																						
	Total																																						
6 June to 5 July Month 3	9																																						
	10																																						
	11																																						
	12																																						
	13																																						
Total																																							
6 July to 5 Aug Month 4	14																																						
	15																																						
	16																																						
	17																																						
	Total																																						
6 Aug to 5 Sept Month 5	18																																						
	19																																						
	20																																						
	21																																						
	Total																																						
6 Sept to 5 Oct Month 6	22																																						
	23																																						
	24																																						
	25																																						
	26																																						
Total																																							
Totals months 1 - 6																																							

Period	Week number	Income Tax (include subcontractor deductions)	Student Loan deductions	Net Income Tax (1 + 2)	Gross NICs *See Note below	Statutory Sick Pay (SSP) recovered	Statutory Maternity Pay (SMP) recovered	NIC compensation on SMP	Ordinary Statutory Paternity Pay (OSPP) recovered	NIC compensation on OSPP	Additional Statutory Paternity Pay (ASPP) recovered	NIC compensation on ASPP	Statutory Adoption Pay (SAP) recovered	NIC compensation on SAP	Total deductions from NICs (total of boxes 5 to 13)	Net NICs (4 minus 14)	Amount due (3 + 15)	Date paid
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Totals months 1 - 6		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
6 Oct to 5 Nov	27																	
	28																	
Month 7	29																	
	30																	
	Total																	
6 Nov to 5 Dec	31																	
	32																	
	33																	
	34																	
	35																	
Total																		
6 Dec to 5 Jan	36																	
	37																	
	38																	
	39																	
Total																		
6 Jan to 5 Feb	40																	
	41																	
	42																	
	43																	
Total																		
6 Feb to 5 Mar	44																	
	45																	
	46																	
	47																	
Total																		
6 Mar to 5 April	48																	
	49																	
	50																	
	51																	
	52																	
	§																	
Total																		
Grand total months 1-12																		

§ Complete this line if payday falls on 5 April (in leap years 4 and 5 April).

***Note**
The monthly NICs totals in column 4 on this form may not be the same as the monthly NICs used for recovering SSP under the Percentage Threshold Scheme. For further information see E14 *Employer Helpbook for Statutory Sick Pay*.

Record of funding If you receive funding from HM Revenue & Customs to pay SSP, SMP, OSPP, ASPP, SAP or to refund tax, you may keep a record in the table below. It will help you to fill in your form P35 *Employer Annual Return* at the end of the year.

Date received from HM Revenue & Customs	Funding to pay SSP/SMP/OSPP/ASPP/SAP	Funding to refund PAYE Income Tax
	£	£
Totals		