



Payroll forms for contractors

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P60

All employees will receive a P60 at the end of each tax year. This includes those working for an umbrella company, as the umbrella company acts as their employer. A P60 will include details of total income received, tax deducted, national insurance and student loan payments.

P45

A P45 is provided when an employee ends their employment. For contractors, this is received at the end of each contracted job you complete. P45 details include how much income received and tax paid for the current financial year to date. You must provide your P45 to your next employer when you start a new job to ensure that you pay the correct amount of tax.

New starter checklist

If you do not have a P45, then there is another form that you must fill in, this used to be a P46, however, the P46 has been replaced by HMRC's new starter checklist form. The new starter checklist form includes personal details, details about payments such as jobseekers allowance or pension payments, and student loan details, and is used to ensure you pay the correct amount of tax.



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P11d

The P11d form is used to detail any taxable benefits that an employee has (for example, a company car) that have been provided to you. It is issued at the end of each tax year, and forms part of your self-assessment tax return.

IR35 forms

If you are working off-payroll, you must also fill in an IR35 form. This ensures that you are paying the same amount of tax that an employee would pay, and to ensure you are paying the right amount. Find out how you can distinguish whether you are operating in or out of IR35 [here](#).

Self-assessment tax return

Self-assessment tax returns must be completed by anyone who is self-employed. They are used to ensure that the correct tax is being paid by self-employed workers, which can include contractors. If you are a limited company contractor, or you work under the Construction Industry Scheme, you have a legal obligation to complete a self-assessment tax return.



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