

## **Employers Filing Online**

For employers with 50 employees or more the following statutory forms must be filed online from 6<sup>th</sup> April 2009 and for employers with less than 50 employees from 6<sup>th</sup> April 2011:

P45(1) details of employees leaving;

P45(3) details of new employees;

P46 details of employees starting work who do not have a P45;

P160 similar information for people receiving a pension (to be replaced by a new form P46(pen)) from 6<sup>th</sup> April 2009.

Employers can read the information provided by HMRC at [www.hmrc.gov.uk/inyear/#6](http://www.hmrc.gov.uk/inyear/#6).